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**அரசு கணக்குகள் திணைக்களம்**  
**Department of State Accounts**

මගේ අංකය }  
எனது இல. }  
My No. }

ඔබේ අංකය }  
உமது இல. }  
Your No. }

දිනය }  
திகதி }  
Date } **10.12.2015**

**State Accounts Circular No: - 245/2015**

All Secretaries to Ministries  
Hheads of Departments and  
District Secretaries,

**Appropriation Account - 2015**

In compliance with F.R. 150, the Annual Appropriation Account for the year 2015 should be prepared and certified by Chief Accounting Officers/Accounting Officers of all Ministries/ Departments / District Secretariats stating that information contained in the same are correct and forwarded to the Auditor General on or before 31<sup>st</sup> March 2016 in conformity with the instructions given below.

**2. Preparation of the Appropriation Account**

Appropriation Account for the year 2015 should be prepared in Sinhala, Tamil and English languages separately in the formats introduced in the section 4 of this Circular, in A4 sheets.

**3. Figures to be used for the Preparation of Accounts**

The Appropriation Account should be prepared based on figures appeared in Final Treasury Accounting Statements for the year 2015 and the tables annexed thereto, released as per the Para. 3.10 of the State Accounts Circular No. 244/2015 dated 29.10.2015, issued by this Department and in conformity with following instructions.

3.1 Accordingly, figures in the Appropriation Account for the year 2015 prepared for the each programme under the expenditure Head of the Ministry / Department should be tally with the information related to estimated provisions, total net provisions, total net expenditure and net effect (savings

and excesses) appeared in the Final Treasury Accounting Statements for the year 2015 and tables annexed thereto.

- 3.2 Total expenditure, savings / excesses should be reported to the nearest rupee in the Appropriation Account.
- 3.3 Final Treasury Accounting Statement for the year 2015 shows only the cumulative figures with regard to the F.R. 66 and 69 transfers. A detailed statement for each and every F.R. 66 and 69 transfers pertaining to the aforementioned cumulative figures is also sent along with above statements. Figures appeared thereof should be reconciled with the copies of related transfer applications prior to preparation of the Appropriation Account.
- 3.4 In examination of Auditor General's observations on Appropriation Accounts in the past, it is noted that common lapses such as preparation of Appropriation Account without using Accounting Statements certified by the Department of State Accounts and Final Treasury Printouts, not reporting the transactions to the nearest rupee, delays in submission of Appropriation Accounts, submission of incomplete reports on liabilities, non-reconciliation of values pertaining to movable assets with relevant capital expenditure objects codes for the year under review, and not being completed the Board of Survey appropriately etc. are reported. Hence, it is emphasized that necessary actions should be taken to avoid such shortcomings in preparation and submission of Appropriation Account in this year.

#### 4. **Formats for the preparation of Accounts**

Following specimen formats annexed hereto should be used in preparation of the Appropriation Account.

DGSA 1	-	Appropriation Account - 2015
DGSA 2	-	Appropriation Account by Programme - 2015 (for each programme)
DGSA 3	-	Recurrent Expenditure by Project (for each programme)
DGSA 4	-	Capital Expenditure by Project (for each programme)
DGSA 5	-	Summary of Financing of Expenditure by Programme (to be prepared from summary details of DGSA 5 (i))



DGSA 5(i)	-	Financing of Expenditure by Project of each Programme (to be prepared project wise for each programme)
DGSA 6	-	Explanation for variations between Total Net Provision and Actual Recurrent Expenditure (for each programme)
DGSA 6(i)	-	Explanation for variations between Total Net Provision and Actual Capital Expenditure (for each programme)
DGSA 7	-	Statement of Losses and Waivers (for each programme)
DGSA 7(i)	-	Statement of write off from books (for each programme)
DGSA 8	-	Statement of Liabilities - (i) Other liabilities excluding Treasury approved provisions transferred to Deposit Account (for each programme)
DGSA 8	-	Statement of Liabilities - (ii) Provisions transferred to the Deposit Account with the approval of the Treasury in terms of F.R. 215(3) (b) and (c) (for each programme)
DGSA 8	-	Statement of Liabilities - (iii) Statement of Commitment in terms of F.R. 94(2) and 94(3)
DGSA 9	-	Statement of Claims under Reimbursable Foreign Aid (for each programme)
DGSA 10	-	Statement of Missing Vouchers (for each programme)
Note (i)	-	Report of the Movement of Non-Current Assets - 2015
Note (ii)	-	Summary of Control Accounts for Advance & Deposit Accounts - 2015
Note (iii)	-	Summary report on Imprest Accounts – 2015
Note (iv)	-	The status reports on Bank Accounts
DGSA (Audit)	-	Auditor General's Observations on the Appropriation Account

## **5. Explanation for variations of Total Net Provisions and Total Expenditure**

Explanations for variations between Net Provision and Actual Expenditure should be furnished in the DGSA 6 and 6(i) under each object code. It is not required to furnish such explanations for savings less than 5% or Rs. 10,000/- whichever is higher of the total net provision. Explanations for variations should be concise and justified with reasonable facts. Further, the reasons should be in compliance with replies already given for Audit Queries, if any.

## **6. Presentation of the Appropriation Account**

Appropriation Account for each Ministry / Department / District Secretariat containing following information, should be presented as a bound volume prepared spending least cost.

- 6.1 Appropriation Account should be prepared in the DGSA 1 format and duly certified. All comprehensive information to be included in the account should be presented in DGSA 2 to DGSA 10 formats, for recurrent and capital expenditure separately along with the required classifications. As all such accounting statements are considered as integral parts of the Appropriation Account, the Chief Accounting / Accounting Officers of each Ministry / Department / District Secretariat are required to take necessary measures to prepare Appropriation Account for 2015 providing accurate information and adequate explanations in accordance with F.R. 150.
- 6.2 Information on Note (i) to Note (iv) should also be included in the Appropriation Account in addition to the DGSA 2 to DGSA 10. Figures included in the Note (i) (ii) and (iii) should be tally with the figures appeared in the Treasury Final Accounting Statements. All such formats should be duly completed and submitted after certifying as accurate by the Chief Accountant / Director (Finance) / Commissioner (Finance). If there is nothing to be reported in relevant formats, a certified "Nil" report should be submitted.
- 6.3 DGSA 11, DGSA11 (i), DGSA 11 (ii) and DGSA 11 (iii) have been introduced only for the Department of National Budget enabling to report on provisions of the budgetary support services and contingent liabilities votes allocated in terms of the Section 6 of the Appropriation Act.

- 6.4 Appropriation Account should be presented with an outer cover, Index and all formats in the order of the formats mentioned above. In addition, DGSA (Audit) has to be added at the end of the volume for the observations of the Auditor General.
- 6.5 The Chief Accounting and Accounting Officer should certify only the DGSA 1 of the Appropriation Account.

## **7. Formats of the Appropriation Account**

Formats of DGSA 1 to DGSA 10 and Note (i) to (iv) are available in the web page of the Department of State Accounts [www.treasury.gov.lk/](http://www.treasury.gov.lk/) and a soft copy of the same could be obtained from the Director (Macro & Accrual Accounts) of this Department, if required.

## **8. Forwarding the Account to the Auditor General**

Following process should be followed in forwarding the Appropriation Account to the Auditor General.

- I The original copy, along with two copies of the certified Appropriation Account should be forwarded to the Auditor General, on or before 31<sup>st</sup> March 2016.
- II The Audited Appropriation Account shall be distributed by Auditor General in the following manner.
  - (i) Original - Department of State Accounts
  - (ii) 2<sup>nd</sup> Copy - Ministry / Department / District Secretariat in charge of the Head of Expenditure
  - (iii) 3<sup>rd</sup> Copy - Retained in the Auditor General's Department.
- III When submission of the Appropriation Account to the Auditor General, a separate set of copies of Note (i) to (iv) and DGSA 7, 7(i) and 8(i) should be sent to the "Superintendent of Audit, Government Audit Branch, Ground floor, General Treasury, Colombo 1".

In addition, it is required to send a separate set of printed copies of DGSA 8(i), 8(ii) and 8(iii) to the Director (Macro & Accrual Accounts) of the Department of State Accounts before 23<sup>rd</sup> February 2016.

9. As per instructions given by the State Accounts SA/AS/AA/Circular dated 24.01.2013, it is expected to prepare accrual based Revenue and Expenditure Accounts, Financial Positions, Cash Flow Statement and other relevant documents on pilot basis by using information of the Appropriation and Revenue Accounts in 2015. Formats attached to this Circular should be submitted to the Director General of State Accounts only in English language.

For further clarification on this Circular please contact Director (Macro and Accrual Accounts) - 011 2484753 or Director (Government Finance Statistics & Management Information) - 011 2484649 of the Department of State Accounts.



D.M.A. Harasgama  
Director General

Copy - Auditor General



## Appropriation Account - 2015

Expenditure Head No:

Name of Ministry / Department / District Secretariat:

Programme Number given in Annual Estimates		(1)	(2)	(3)	(4)	(5)	(6)	Page No. (Reference to relevant DGSA 2 format)
	Title of the Programme given in Budget Estimates	Provision in Budget estimates	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms of F.R.66 and F.R.69	Total Net Provision  (1+2+3)	Total Expenditure	Net Effect Savings/(Excesses)  (4-5)	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
XX XX XX XX	<u>Recurrent</u>							
	<b>Sub Total (Recurrent)</b>							
XX XX XX	<u>Capital</u>							
	<b>Sub Total (Capital)</b>							
	<b>Grand Total</b>							

Detailed Accounting Statements in DGSA format Numbers 2 to 10 presented in pages from ..... to ..... and other Notes presented in pages from ..... to ..... are integral parts of this Appropriation Account. We hereby certify that the figures in this account, other detailed Statements and Notes are correct and relevant accounts were reconciled with Accounts were reconciled with Treasury Books of Accounts and found correct.

Chief Accounting Officer

Name :

Designation :

Date :

Accounting Officer

Name :

Designation :

Date :

Chief Accountant/Director (Finance)/ Commissioner (Finance)

Name :

Date :

## Appropriation Account by Programme - 2015

Expenditure Head No. :

Name of Ministry / Department / District Secretariat :

Programme No. &amp; Title :

### Summary of Recurrent and Capital Expenditure

Nature of Expenditure with DGSA format Reference	(1)	(2)	(3)	(4)	(5)	(6)	Page No. (Reference to relevant DGSA format)
	Provision in Budget Estimates	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms of the F.R. 66 and F.R. 69	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Savings/(Excesses)	
	Rs.	Rs.	Rs.	Rs.	Rs.	(4-5)	
(a) Recurrent (DGSA 3)							
(B) Capital (DGSA 4)							
<b>Total</b>							

Chief Accountant/Director (Finance)/ Commissioner (Finance)

Date :



## Recurrent Expenditure by Project

Expenditure Head No :                      Name of Ministry / Department / District Secretariat:  
 Programme No. & Title :

Project No./Names, personnel emoluments and other expenditure for all projects	(1)	(2)	(3)	(4)	(5)	(6)
	Provision in Budget Estimates	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms of the F.R. 66 and F.R. 69	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Savings/(Excesses) (4-5)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Project No:... &amp; Title:...</b>						
Personel Emoluments						
Other Expenditure						
<b>Sub Total</b>						
<b>Project No:... &amp; Title:...</b>						
Personel Emoluments						
Other Expenditure						
<b>Sub Total</b>						
<b>Grand Total</b>						

Chief Accountant/Director (Finance)/ Commissioner (Finance)

Date :

[illegible]

4

## Summary of Financing Expenditure by Programme

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

	Financing	Programme 01 *		Programme 02 *		Grand Total		
Code	Description of Items	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Percentage of Expenditure ***
		1	2	3	4	5	6	(6÷5)X100
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%
11	Domestic Funds							
12	Foreign Loan							
13	Foreign Grant							
14	Reimbursable Foreign Loan							
15	Reimbursable Foreign Grant							
16	Counterpart Fund							
17	Foreign Finance related Domestic Cost							
21	Special law services							
	<b>Total</b>							

\* Please include figures under each programme according to DGSA 5(i)

\*\* Allocations, referred to 4th column of DGSA 1

\*\*\* State the percentage without decimal

Chief Accountant/Director (Finance)/ Commissioner (Finance)

Date :

## **Financing of Expenditure by Projects of each Programme**

(Financing of Capital and Recurrent expenditure according to Projects of a Programme)

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

Programme No. & Title :

Financing		Project 1		Project 2		Project 3		Programme Total/Page Total *	
Code	Description of Items	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11	Domestic Funds								
12	Foreign Loan								
13	Foreign Grant								
14	Reimbursable Foreign Loan								
15	Reimbursable Foreign Grant								
16	Counterpart Fund								
17	Foreign Finance related Domestic Cost								
21	Special law services								
	<b>Total</b>								

\* Final page total would be equal to programme total , if an extra page is added for each programme.

Chief Accountant/Director (Finance)/ Commissioner (Finance)

Date :



## **Explanation for variations between Total Net provision and Actual Recurrent Expenditure**

**(to be referred to Column 6 of the DGSA -3)**

**Name of Ministry / Department / District Secretariat :**

**Expenditure Head No :**

Programme No.	Project No.	Sub Project No.	Object Code No.	Financed by (Code No.)	Description of Recurrent Expenditure	Net Savings/ (Excess) Rs.*	Percentage of Savings % **	Explanation

\* Please see Section 5 of the circular.

\*\* Please state the percentage of Savings without decimal

Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :

**Explanation for variations between Total Net Provision and Actual Capital Expenditure**  
**(to be referred to Column 5 of th DGSA - 4)**

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

Programme No.	Project No.	Sub Project No.	Object Code No.	Financed by (Code No:)	Description of Capital Expenditure	Net Savings/ (Excess) Rs. *	Percentage of Savings % **	Explanation

\* Please see Section 5 of the circular.

\*\* Please state the percentage savings without decimal

Chief Accountant/Director(Finance)/Commissioner (Finance)  
Date :

## Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

Expenditure Head No :

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

(i) Statement of Losses Recovered/Written off/Waived off during the year.

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01		
Total			

<u>Classification of the cases by nature of Losses.</u>	<u>No.of Cases</u>	<u>(Rs.)</u>
1		
2		
3		
4		
Total		

(ii) Statement of Losses being held to be Written off/Waived off or recoverable so far

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01		

<u>Classification of the cases by Nature of Losses</u>	<u>No.of Cases</u>	<u>(Rs.)</u>
1		
2		
3		
4		
Total		

Age Analysis per (ii)

Less than five years	No.of Cases	
	Amount	Rs.
5-10 years	No.of Cases	
	Amount	Rs.
Over 10 years	No.of Cases	
	Amount	Rs.

Note- Details on losses under F.R.106 and waives under F.R. 113 which were accounted under object code no 1701 are to be accounted in coming years should be included.

Chief Accountant/Director(Finance)/Commissioner (Finance)

Date :

**Statement of write off from books**

Expenditure Head No :  
 Programme No. & Title :

Name of Ministry / Department / District Secretariat :

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00 .....	.....	.....
(ii)	Over Rs. 25,000.01 .....	.....	.....
	<b>Total</b>		

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1						
2						
3						
4						
5						
6						
<b>Total</b>						

Note - Excluding losses and waivers to be accounted in DGSA 7, only any other losses and waivers under F.R.109 should be included in this format.

Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :



## Statement of Liabilities - (i)

**Other liabilities excluding the Provision Transferred to Deposit Account with the approval of the Treasury**

Expenditure Head No :

Name of Ministry / Department / District Secretariat :

Programme No. &amp; Title :

Name of Creditor * (Name of Payee)	Description of Liability	Invoice No.	Project No.	Sub Project No.	Object Code	Financing Code	Amount (Rs.)
1. Ministries/Government Department ..... .....							XX XX
Total							
2. State Corporations/Statutory Boards ..... .....							XX XX
Total							
3. Others (Private Sectors) ..... .....							XX XX
Total							
<b>Grand Total</b>							

Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :

## **Statement of Liabilities - (ii)**

**Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)**

**Name of Ministry / Department / District Secretariat :**

**Expenditure Code :**

**Programme No. & Title :**

Name of the Creditor/name of Payee (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code	

**\* Please be separately listed as follows:**

1. To Ministries/ Government Departments.
2. To State Corporations/ Statutory Boards.
3. To Private Parties.

Chief Accountant/Director(Finance)/Commissioner(Finance)  
Date :

**Statement of Liabilities - (iii)**  
**Statement of Commitments in terms of FR 94 (2) and (3)**

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Receiver	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Amount (Rs.)
1. Ministries/Government Department						XX
.....						XX
.....						
Total						
2. State Corporations/Statutory Boards						XX
.....						XX
.....						
Total						
3. Others (Private Parties)						XX
.....						XX
.....						
Total						
<b>Grand Total</b>						

Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :

## **Statement of Claims under Reimbursable Foreign Aid**

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

**Rs.**

(1)	Provision in Estimates - 2015 under Reimbursable Foreign Aid including Supplementary provisions	
(2)	Total Expenditure disbursed during the year 2015, against (1) above	.....
(3)	Total of Reimbursement Claims outstanding as at 1st January 2015	.....
(4)	Total of Reimbursement Claims made during the year 2015, in respect of years 2014 & prior years (if any)	.....
(5)	Total of Reimbursement Claims made during the year 2015, in respect of year 2015	.....
(6)	Total of Claims disallowed by the Donor, during 2015 (if any), in respect of Claims 2014 or prior years (if any)	.....
(7)	Total of Claims disallowed by the Donor, during 2015 (if any), in respect of Claims 2015	.....
(8)	Total of Reimbursements received during the year 2015, in respect of years 2014 or prior years	.....
(9)	Total of Reimbursements received during the year 2015, in respect of years 2015	.....
(10)	Total of reimbursement Claims outstanding as at 31st December 2015 [ (3+4+5) - (6+7) ] - (8+9)	.....
(11)	Total of Reimbursement Claims made after 31/12/2015 in respect of 2015 up to the finalisation of the Appropriation Account.	.....
(12)	Total of Reimbursement received after 31/12/2015 up to the finalisation of the Appropriation Account	.....
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Appropriation Account (10 + 11 - 12)	.....

Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :



**Statement of Missing Vouchers****Name of Ministry / Department / District Secretariat :****Expenditure Head No :****Programme No. & Title :**

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)

Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :

## Report of the Movement of Non-Current Assets - 2015

Expenditure Head No :

Name of Ministry / Department / District Secretarial :

Object Code & Assets Category		Assets Category	Main Ledger Category	(1) Balance as at 01.01..... ...	(2) Transactions					(3) Work in Progress				Balance as at 31.12.....	
					2(1) Acquisition			2(2) Disposal		2(3) Net Transactions	Balance as at 01.01..... ...	Worked Certified During the Year (**)	Transferred to Finished Asset		Balance as at 31.12..... ...
					By Purchasing (**)	By Transferring		By Sale	By Transferring	2(3)=2(1)-2(2)	3.(i)	3.(ii)	3.(iii)		3.(iv)=3(i)+3(ii)-3(iii)
						From Other Entity	From Work in Progress								
2101	Vehicles	6112 Machinery & Equipment	9152 Machinery & Equipment												
2102	Furniture and Office Equipments														
2103	Plant, Machinery & Equipments														
2104	Buildings and Structures	6111 Building & Structures	(i) 9151 Building & Structures (ii) 9160 Work in Progress of Building & Structures												
2105	Land and land Improvements	6141 Non Produced Assets	9153 Land												
Grand Total															

(Only in respect of assets acquired after 01/01/2004.)

(\*\* Total value of this column should tally with the figures shown in annexure DGSA 4 of the Appropriation Account.

I hereby certify that the balance appearing as at 31.12.2015 is the balance of the assets acquired during the the year 2004-2015 after deducting the value of disposed items of assets if any and that those balances are tallying with values in the Fixed Asset register and that annual verifications of stores carried out in respect of the years have witnessed their physical existence.

Chief Accountant/Director(Finance)/ Commissioner(Finance)

Date :

## Summary of Control Accounts for Advance & Deposit Accounts - 2015

Expenditure Head No :

Name of Ministry / Department / District Secretariat :

Name of Advance / Deposit Account	Account No.	As per Department Books				Balance as per Treasury Books as at 31/12/2015
		Opening Balance as at 01/01/2015	Debits during the year	Credits during the year	Balance as at 31/12/2015	
		Rs.	Rs.	Rs.	Rs.	
I. Advances to Public Officers						
II. Other Advances						
III Miscellaneous Advances						
IV Deposits						
(i) General Deposits						
(ii) Other Deposits						

**I hereby certify that the closing balances of the above Advance Accounts and Deposit Accounts were reconciled with the respective lists of individual balances, and that reconciliation statements were sent to the Audit in terms of FR 506(2).**

**\* In stating deposit account numbers, complete account number as per the Treasury printout copy should be included and non operative accounts should also be disclosed.**

Chief Accountant/ Director (Finance) / Commissioner (Finance)

Name with Initials :

Date :

## Summary report on Imprest Account - 2015

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

As per Ministry/ Department Books					Balance as at 31/12/2015 as per Treasury Books
Account No.	Opening Balance as at 01/01/2015	Total Debits during the year	Total Credit during the year	Closing Balance as at 31/12/2015	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5	6

**1. Please show reasons for difference between above 5 and 6.**

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2015

(2) Other reasons- .....

.....

.....

.....

**2. Describe the balance shown in above 5 , as follows**

(1) Unsettled sub imprest (Advances)

(2) Errors when summary of accounts is prepared (if any).

.....

.....

.....

**State if these balances were settled as at the date of signing the report and if not, reason for not settling the balances.**

I hereby certify that the above information is true and correct.

Chief Accountant / Director(Finance) / Commissioner (Finance)

Name with Initials :

Date :



Note (iv)

**The Status Report as at 31/12/2015 on New Bank Accounts opened  
in terms of Para (01) of Treasury Operation Circular No. 5/2007 of 5/9/2007**

Expenditure Head No. :

Name of Ministry / Department / District Secretariat :

Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2015 (Rs.)	Balance as per Cash Book as at 31/12/2015 (Rs.)	Total value of cheques not yet presented to bank as at 31/12/2015 (if exceeds 6 months)	Month of last bank reconciliation prepared

I hereby certify that the above information is true and correct.

Chief Accountant / Director (Finance)/Commissioner (Finance)

Name with Initials :

Date :

**Auditor General's Observations on the Appropriation Account - 2015**

**Name of Ministry / Department / District Seretariat :**

**Statement of Financial Performance**  
for the period ended 31st December .....

Rs.

Budget Estimate	Note	Actual	
		Reporting Year	Previous Year
- Revenue		-	-
- Income Tax	1	-	-
- Taxes on Domestic goods & Services	2	-	-
- Taxes on International Trade	3	-	-
- Non Tax Revenue	4	-	-
- <b>Total Revenue (A)</b>		-	-
- <b>Other Cash Flows</b>		-	-
- Imprest from Treasury		-	-
- Receipts from Deposit		-	-
- Receipts from Advance		-	-
- Receipts from Other Sources		-	-
- <b>Total Other Cash Flows (B)</b>		-	-
- <b>Total Revenue &amp; Other Cash Flows</b>		-	-
- <b>C = (A)+(B)</b>		-	-
<b>Less: Expenditure</b>			
- <b>Recurrent expenditure</b>		-	-
- wages, Salaries & Other employment benefit	5	-	-
- Other goods & Services	6	-	-
- Subsidies, Grants and Transfers	7	-	-
- Interest Payment	8	-	-
- Other Recurrent Expenditure	9	-	-
- <b>Total Recurrent Expenditure (D)</b>		-	-
<b>Capital Expenditure</b>			
- Rehabilitation & Improvement of Capital assets	10	-	-
- Acquisition of Capital assets	11	-	-
- Capital Transfers	12	-	-
- Acquisition of Financial assets	13	-	-
- Capacity Building	14	-	-
- Other Capital Expenditure	15	-	-
- <b>Total Capital Expenditure (E)</b>		-	-
<b>Main ledger Expenditure (F)</b>		-	-
<b>Deposit Payment</b>		-	-
<b>Advance Payment</b>		-	-
- <b>Total Expenditure G = (D+E+F)</b>		-	-
- <b>Due Imprest Balance as at 31<sup>st</sup> December..... H = (C-G)</b>		-	-

**Statement of Financial Position**  
**As at 31<sup>st</sup> December- .....**

		Actual	
	Note	Reporting Year	Previous Year
		Rs	Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-9	-	-
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-8	-	-
Receivables	ACA-4	-	-
Cash & Cash Equivalents	ACA-6	-	-
<b>Total Assets</b>		-	-
<b><u>Non Current Liabilities</u></b>			
Net Worth to Treasury		-	-
Property, Plant & Equipment Reserve		-	-
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-7	-	-
Payables	ACA-5	-	-
Due Imprest		-	-
<b>Total Liabilities</b>		-	-



**Statement of Cash Flows**  
for the Period ended 31<sup>st</sup> December-.....

	Reporting Year Rs.	Actual Previous Year Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Other Receipts	-	-
<b>Total Cash provided from Operations (a)</b>	-	-
<b><u>Less - Cash was disbursed to:</u></b>		
Personal Emoluments & Operating Payments	-	-
Subsidies & Transfer Payments	-	-
Finance Costs	-	-
<b>Total Cash disbursed to Operations (b)</b>	-	-
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES(C)=(a)-( b)</b>	-	-
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash provided from Investing Activities (d)</b>	-	-
<b><u>Less - Cash was disbursed to:</u></b>		
Purchase or Construction of Physical Assets & Acquisition of	-	-
Other Investment	-	-
<b>Total Cash disbursed to Investing Activities (e)</b>	-	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES( F)=(d)-(e)</b>	-	-
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (g)=( c) + (f)</b>	-	-
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash provided from Financing Activities (h)</b>	-	-
<b><u>Less - Cash was disbursed to:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Change in Deposit Accounts and Other Liabilities	-	-
<b>Total Cash disbursed to Financing Activities (i)</b>	-	-
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES (J)=(h)-(i)</b>	-	-
<b>Net Movement in Cash (k) = (g) -(j)</b>	-	-
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	-	-
<b>Closing Cash Balance as at 31st December</b>	-	-



**MINISTRY/DEPARTMENT/DISTRICT SECRETARIAT OF .....**  
**REVENUE & EXPENDITURE STATEMENT**

for the year ended 31<sup>st</sup> December .....

<u>Budget</u>	<u>Object</u>	<u>Description</u>	<u>Collected/ paid by Ministries/Dep artment</u>	<u>Collected/ paid by Other Ministries/Dep artment (x entry)</u>	<u>Rs</u>	<u>Reference to Appropriation and Revenue Format</u>
<b>Estimates 2013</b>						
-		<b>REVENUE (Received)</b>	-	-	-	
-		Income Tax	-	-	-	
-		Taxes on Domestic Goods and Services	-	-	-	
-		Taxes on International Trade	-	-	-	
-		Non Tax Revenue and Others	-	-	-	
-			-	-	-	ACA-2
-		<b>REVENUE (Receivable)</b>	-	-	-	
-		Income Tax	-	-	-	
-		Taxes on Domestic Goods and Services	-	-	-	
-		Taxes on International Trade	-	-	-	
-		Non Tax Revenue and Others	-	-	-	
-			-	-	-	ACA-2
-		<b>FUND RECEIVED</b>				
-		From Treasury	-	-	-	
-		From Other Sources	-	-	-	
-			-	-	-	ACA-6
-		<b>TOTAL RECEIPTS</b>	-	-	-	
		<b>EXPENDITURE</b>				
		<b>RECURRENT EXPENDITURE</b>				
-		<b>Personal Emoluments</b>	-	-	-	
-	1001	Salaries & Wages	-	-	-	
-	1002	Overtime and Holiday Payments	-	-	-	
-	1003	Other Allowances	-	-	-	
-		<b>Travelling Expenditure</b>	-	-	-	
-	1101	Domestic	-	-	-	
-	1102	Foreign	-	-	-	
-		<b>Supplies</b>	-	-	-	
-	1201	Stationery and Office Requisites	-	-	-	
-	1202	Fuel	-	-	-	
-	1203	Diets & Uniforms	-	-	-	
-	1204	Medical Supplies	-	-	-	
-	1205	Other	-	-	-	
-		<b>Maintenance Expenditure</b>	-	-	-	
-	1301	Vehicles	-	-	-	
-	1302	Plant, Machinery & Equipment	-	-	-	
-	1303	Buildings and Structures	-	-	-	
-		<b>Services</b>	-	-	-	
-	1401	Transport	-	-	-	
-	1402	Postal & Communication	-	-	-	
-	1403	Electricity & Water	-	-	-	
-	1404	Rents and Local Taxes	-	-	-	
-	1405	Other	-	-	-	
-	1406	Contingency Services	-	-	-	
-		<b>Transfers</b>	-	-	-	
-	1501	Welfare Programmes	-	-	-	
-	1502	Retirement Benefits	-	-	-	
-	1503	Public Institutions	-	-	-	
-	1504	Development Subsidies	-	-	-	
-	1505	Subscriptions and Contributions Fees	-	-	-	
-	1506	Property Loan Interest to Public Servants	-	-	-	
-	1507	Provincial Councils	-	-	-	
-	1508	Other	-	-	-	
-	1509	Losses and write off	-	-	-	

<u>Budget</u>	<u>Object</u>	<u>Description</u>	<u>Collected/ paid by Ministries/Dep artment</u>	<u>Collected/ paid by Other Ministries/Dep artment (x entry)</u>	<u>Rs</u>	<u>Reference to Appropriation and Revenue Format</u>
<b>Estimates 2013</b>						
-		<b>Interest Payments</b>	-	-	-	
-	1601	Domestic Debt	-	-	-	
-	1602	Foreign Debt	-	-	-	
-		<b>Other Recurrent Expenditure</b>	-	-	-	
-	1701	Losses and Write off	-	-	-	
-	1702	Contingency Services	-	-	-	
-		<b>TOTAL RECURRENT EXPENDITURE</b>	-	-	-	ACA-3
		<b>CAPITAL EXPENDITURE</b>				
		<b>Rehabilitation &amp; Improvement of Capital Assets</b>				
-			-	-	-	
-	2001	Buildings & Structures	-	-	-	
-	2002	Plant, Machinery and Equipment	-	-	-	
-	2003	Vehicles	-	-	-	
-		<b>Acquisition of Capital Assets</b>	-	-	-	
-	2101	Vehicles	-	-	-	
-	2102	Furniture & Office Equipment	-	-	-	
-	2103	Plant, Machinery and Equipment	-	-	-	
-	2104	Buildings and Structures	-	-	-	
-	2105	Lands and Land Improvements	-	-	-	
-	2108	Capital payment for Leased Vehicles	-	-	-	
-		<b>Capital Transfers</b>	-	-	-	
-	2201	Public Institutions	-	-	-	
-	2202	Development Assistance	-	-	-	
-	2203	Provincial Councils	-	-	-	
-	2204	Transfers Abroad	-	-	-	
-		<b>Acquisition of Financial Assets</b>	-	-	-	
-	2301	Equity Contribution	-	-	-	
-	2302	On-Lending	-	-	-	
-		<b>Capacity Building</b>	-	-	-	
-	2401	Training & Capacity Building	-	-	-	
-		<b>Other Capital Expenditure</b>	-	-	-	
-	2501	Restructuring	-	-	-	
-	2502	Other Investments	-	-	-	
-	2503	Contingency Services	-	-	-	
-	2504	Other Investments in Provincial Councils	-	-	-	
-		<b>Public Debt Amortization</b>	-	-	-	
-	3001	Domestic	-	-	-	
-	3002	Foreign	-	-	-	
-		<b>TOTAL CAPITAL EXPENDITURE</b>	-	-	-	ACA-3
-		<b>TOTAL RECURRENT &amp; CAPITAL EXPENDITURE</b>	-	-	-	
-		<b>MAIN LEDGER EXPENDITURE</b>	-	-	-	
-		Deposit Payment	-	-	-	
-		Advance "B"	-	-	-	
-		Other main ledgers	-	-	-	
-		<b>TOTAL MAIN LEDGER EXPENDITURE</b>	-	-	-	
-		<b>TOTAL EXPENDITURE</b>	-	-	-	
-		<b>DUE IMPREST BALANCE</b>	-	-	-	

## Statement of Revenue for the period ended 31st December.....

Statement of Revenue for the period ended 31 March 2014													Rs.
Revenue Code	Revenue Title	Revenue Estimate		Revenue Collecting			Arrears of Revenue	Gross Revenue	Revenue Refund	Net Revenue	Difference between Estimate and Actual Revenue	Variance as a % of Revised Estimate	
		Original Estimate 1(i)	Revised Estimate 1(ii)	Collected by Ministry/Dept. 2(i)	Collected by Other Ministry/Dept. 2(ii)	Total 2(iii)=2(i)+2(ii)							(3)
	NOTE - 1 - INCOME TAX												
1004.01.01	Income Tax												
1004.01.02	Dividend Tax												
1004.01.03	Remittance Tax												
1004.01.00	Total Corporate Tax (a)												
1004.02.01	PAYE Tax												
1004.02.99	Other												
1004.03.00	Withholding Tax												
1004.03.01	on Interest												
1004.03.99	on Fees & Other												
1004.04.00	Economic Service Charge												
1004.02.00	Total Non -Corporate Tax (b)												
	Total Income Tax (a+b)												
	NOTE - 2 - TAXES ON DOMESTIC GOODS & SERVICES												
1002.01.00	Value Added Tax												
1002.01.01	Financial Services												
1002.01.02	Other Services												
1002.01.03	Manufacturing												
1002.01.04	Imports												
1002.02.00	Goods and Services Tax												
1002.02.01	Services												
1002.02.02	Manufacturing												
1002.03.00	National Security Levy												
1002.03.01	Services												
1002.03.02	Manufacturing												
1002.04.00	Excise (Ordinance) Duty												
1002.04.01	Liquor												
1002.05.00	Excise (Special Provisions) Duty												
1002.05.01	Cigarettes												
1002.05.02	Liquor												
1002.05.03	Petroleum Products												
1002.05.04	Motor Vehicles												
1002.05.99	Other												



**Statement of Revenue for the period ended 31st December.....**

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collecting			Arrears of Revenue	Gross Revenue	Revenue Refund	Net Revenue	Difference between Estimate and Actual Revenue	Variance as a % of Revised Estimate
		Original Estimate 1(i)	Revised Estimate 1(ii)	Collected by Ministry/Dept. 2(i)	Collected by Other Ministry/Dept. 2(ii)	Total 2(iii)=2(i)+2(ii)						
							(3)	4=2(iii)+(3)	(5)	6=(4)-(5)	7=1(ii)-(6)	7/1(ii)*100
1002.06.00	Tobacco Tax											
1002.08.00	Debits Tax											
1002.09.00	Turnover Tax											
1002.10.00	Social Responsibility Levy											
1002.11.00	Telecommunication levy											
1002.12.00	Nation Building Tax											
1002.12.01	Services											
1002.12.02	Manufacturing											
1002.12.03	Imports											
1003	<b>Licence Taxes and others</b>											
1003.01.00	Luxary Motor Vehicle Tax											
1003.02.00	Transfer Tax											
1003.03.00	Betting & Gaming Levy											
1003.04.00	Share Transaction Levy											
1003.05.00	Construction Industry Guarantee Fund Levy											
1003.06.00	Enviornment Conservation Levy											
1003.07.00	<b>Other Licences</b>											
1003.07.01	Fees for registration of Nursing Homes											
1003.07.02	Registration fees relevent to the Dept. of Registrar Gene.											
1003.07.03	Private Timber Transport											
1003.07.04	Tax on sale of Motor Vehicles											
1003.07.05	Licence Taxes relevent to the Min. of Public Security											
1003.07.06	Licence fees relevent to the Dept. of Fishries & Aquatic Res.											
1003.07.99	Other											
	<b>Total Taxes on Domestic Goods &amp; Services</b>											
	<b>NOTE - 3 - TAXES ON INTERNATIONAL TRADE</b>											
1001.01.00	Import Duties											
1001.02.00	Export Duties											
1001.03.00	Import & Export Licences Fees											
1001.04.00	Ports & Airports Development Levy											
1001.05.00	<b>Cess Levy</b>											
1001.05.01	Import Cess Levy											
1001.05.02	Export Cess Levy											
1001.06.00	<b>Motor Vehicle Concessionary Levy</b>											
1001.07.00	<b>Regional Infrastructure Development Levy</b>											

**Statement of Revenue for the period ended 31st December.....**

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collecting			Arrears of Revenue (3)	Gross Revenue 4=2(iii)+(3)	Revenue Refund (5)	Net Revenue 6=(4)-(5)	Difference between Estimate and Actual Revenue 7=1(ii)-(6)	Variance as a % of Revised Estimate 7/1(ii)*100
		Original Estimate 1(i)	Revised Estimate 1(ii)	Collected by Ministry/Dept. 2(i)	Collected by Other Ministry/Dept. 2(ii)	Total 2(iii)=2(i)+2(ii)						
<b>1001.08.00</b>	<b>Special Commodity Levy</b>											
	<b>Total Revenue from Taxes on International Trade</b>											
	<b>NOTE - 4 - NON-TAX REVENUE AND OTHERS</b>											
2001.01.00	Railways											
2001.02.00	Postal											
2001.03.00	Advance Accounts (Trading )											
	<b>Revenue from Other Sources (a)</b>											
<b>2002.01.00</b>	<b>Rent</b>											
2002.01.01	Rent on Government Building & Housing											
2002.01.02	Rent on Crown Forests											
2002.01.03	Rent from Land and Other											
2002.01.04	Lease Rental from Regional Plantation Companies											
2002.01.99	Other Rental											
<b>2002.02.00</b>	<b>Interest</b>											
2002.02.01	On-Lending											
2002.02.99	Other											
<b>2002.03.00</b>	<b>Profits</b>											
<b>2002.04.00</b>	<b>Dividends</b>											
<b>2003.01.00</b>	<b>Departmental Sales</b>											
<b>2003.02.00</b>	<b>Administrative Fees &amp; Charges</b>											
2003.02.01	Audit Fees											
2003.02.03	Fees under Registration of Persons Act No. 32 of 1968											
2003.02.04	Survey Department Fees											
2003.02.05	Service Charges of Government press											
2003.02.06	Fees under the fauna & flora protection ordinance											
2003.02.07	Fees of Passports, Visas & Dual Citizenship											
2003.02.09	Fees of Valuation Department											
2003.02.10	Fees of Registrar of Companies											
2003.02.11	Legal Fees from Corporations & Statutory Bodies											
2003.02.12	Fees recovered under the Public Contract Act											
2003.02.13	Examinations & Other Fees											
2003.02.14	Fees under the Motor Traffic Act & Other receipts											
2003.02.16	Air Craft Rentals											
2003.02.17	Fees on Local Sale of Garments											
2003.02.18	Fees relevant to the Department of Agriculture											
2003.02.19	Fees relevant to Botanical Gardens											



**Statement of Revenue for the period ended 31st December.....**

Statement of Revenue for the period ended 31st December 2006													Rs.
Revenue Code	Revenue Title	Revenue Estimate		Revenue Collecting			Arrears of Revenue	Gross Revenue	Revenue Refund	Net Revenue	Difference between Estimate and Actual Revenue	Variance as a % of Revised Estimate	
		(1)		(2)									
		Original Estimate 1(i)	Revised Estimate 1(ii)	Collected by Ministry/Dept. 2(i)	Collected by Other Ministry/Dept. 2(ii)	Total 2(iii)=2(i)+2(ii)							
							(3)	4=2(iii)+(3)	(5)	6=(4)-(5)	7=1(ii)-(6)	7/1(ii)*100	
2003.02.99	Sundries												
2003.03.00	Fines & Forfeits												
2003.99.00	Other Receipts												
2004	Social Security Contribution												
2004.01.00	Central Govt.												
2004.02.00	Provincial Councils												
2005	Current Transfers												
2005.01.00	Central Bank Profits												
2005.01.99	Other Transfers												
2005.02.99	National Lotteries Board and Other transfers												
2006.03.00	Domestic Capital Transfer												
2006.20.00	Other												
	Revenue from Other Sources (b)												
	Total Non-Tax revenue & Others (a)+(b)												
	Grand Total (Note 1-4) Total Revenue												

## Explanation for Variance between Actual Revenue and Revised Estimate

Revenue Code	Description	Revised Estimate Rs.	Actual Revenue Rs.	Difference between Revised Estimate and Actual Revenue Rs.	Variance as a % of Revised Estimate	Reasons for Variance

Statement of Expenditure for the period ended 31<sup>st</sup> December .....

Rs.

Expenditure Code	Provisions					Expenditure					Net Effect	
	Finance Code	Annual Budget Provision	Provisions of Supplementary Estimate	Transfers in FR 66/69	Total Net Provisions	Expenditure in Cash	Expenditure in Cross	Expenditure incurred by Other Ministry/Dept.	Accrual Expenses	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)= (5)+(6)+(7)+(8)	(10)=(4)-(9)	(10)/(4)*100
<b>Recurrent Expenditure</b>												
Programme (1)												
Prog./Proj./Sub proj./Object code												
<b>NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFIT</b>												
<b>Personal Emoluments</b>												
1001 Salaries & Wages												
1002 Overtime & Holiday Payments												
1003 Other Allowances												
<b>NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>												
<b>Travelling Expenditure</b>												
1101 Domestic												
1102 Foreign												
<b>Total (a)</b>												
<b>Supplies</b>												
1201 Stationery & Office Requisites												
1202 Fuel												
1203 Diets & Uniforms												
1204 Medical Supplies												
1205 Other												
<b>Total (b)</b>												
<b>Maintenance Expenditure</b>												
1301 Vehicles												
1302 Plant and machinery												

Statement of Expenditure for the period ended 31<sup>st</sup> December .....

Rs.

Expenditure Code	Provisions					Expenditure					Net Effect	
	Finance Code	Annual Budget Provision	Provisions of Supplementary Estimate	Transfers in FR 66/69	Total Net Provisions	Expenditure in Cash	Expenditure in Cross	Expenditure incurred by Other Ministry/Dept.	Accrual Expences	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)= (5)+(6)+(7)+(8)	(10)=(4)-(9)	(10)/(4)* 100
1303 Building and Structures												
<b>Total ( c )</b>												
<b>Services</b>												
1401 Transport												
1402 Postal & Communication												
1403 Electricity & Water												
1404 Rents & Local Taxes												
1405 Other												
1406 Interest Payment for Leasing vehicles												
<b>Total Expenditure on Other Goods &amp; Services</b>												
<b>NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>												
<b>Transfers</b>												
1501 Welfare Programmes												
1502 Retirement Benefits												
1503 Public Institutions												
1504 Development Subsidies												
1505 Subscriptions and Contributions fees												
1506 Property Loan Interest to Public Servants												
1507 Contribution to Provincial Councils												
1508 Other												
<b>Total</b>												
<b>NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS</b>												
<b>PAYMENTS</b>												
1601 Domestic Debt												
1602 Foreign Debt												
<b>Total</b>												

**Statement of Expenditure for the period ended 31<sup>st</sup> December .....**

Rs.

Expenditure Code	Provisions					Expenditure					Net Effect	
	Finance Code	Annual Budget Provision	Provisions of Supplementary Estimate	Transfers in FR 66/69	Total Net Provisions	Expenditure in Cash	Expenditure in Cross	Expenditure incurred by Other Ministry/Dept.	Accrual Expences	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)= (5)+(6)+(7)+(8)	(10)=(4)-(9)	(10)/(4)*100
<b>NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b> 1701 Losses & Write off 1702 Contingency Services <b>Total</b> <u>Programme (2)</u> <b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>  <u><b>Capital Expenditure</b></u> <u>Programme (1)</u>  <b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>  <b>NOTE - 10 Rehabilitation &amp; Improvements of Capital Assets</b> 2001 Buildings & Structures 2002 Plant, Machinery & Equipment 2003 Vehicles <b>Total (a)</b>  <b>NOTE - 11 Acquisition of Capital Assets</b> 2101 Vehicles 2102 Furniture & Office Equipment 2103 Plant, Machinery & Equipment 2104 Buildings & Structures 2105 Lands & Land Improvements 2108 Capital Payment for Leased Vehicles <b>Total (b)</b>												



**Statement of Expenditure for the period ended 31<sup>st</sup> December .....**

Rs.

Expenditure Code	Provisions					Expenditure					Net Effect	
	Finance Code	Annual Budget Provision	Provisions of Supplementary Estimate	Transfers in FR 66/69	Total Net Provisions	Expenditure in Cash	Expenditure in Cross	Expenditure incurred by Other Ministry/Dept.	Accrual Expenses	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)= (5)+(6)+(7)+(8)	(10)=(4)-(9)	(10)/(4)*100
<b>NOTE -12 Capital Transfers</b>												
2201 Public Institutions												
2202 Development Assistance												
2203 Contribution to Provincial Councils												
2204 Transfers Abroad												
<b>Total ( c )</b>												
<b>NOTE - 13 Acquisition of Financial Assets</b>												
2301 Equity Contribution												
2302 On-Lending												
<b>Total (d)</b>												
<b>NOTE - 14 Human Resource Development</b>												
2401 Staff Training												
<b>Total ( e )</b>												
<b>NOTE - 15 Other Capital Expenditure</b>												
2501 Restructuring												
2502 Investments												
2503 Contingency Services												
2504 Investments in Provincial Councils												
<b>Total (f)</b>												
<u>Programme (2)</u>												
<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>												
<b>Grand Total (Notes 5 to 15) - Total Expenditure</b>												

## Explanation for Variance between Revised Estimate and Actual Expenditure

Expenditure Code	Description	Original Estimate Rs.	Revised Estimate Rs.	Expenditure Rs.	Savings/ Excess Rs.	Variance as a % of Revised Estimate	Reasons for Variance
<b><u>Recurrent Expenditure</u></b>							
Programme (1)							
Prog./Proj./Sub proj./Object code							
<b>NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFIT</b>							
<b>Personal Emoluments</b>							
1001 Salaries & Wages							
1002 Overtime & Holiday Payments							
1003 Other Allowances							
<b>NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>							
<b>Travelling Expenditure</b>							
1101 Domestic							
1102 Foreign							
<b>Total (a)</b>							
<b>Supplies</b>							
1201 Stationery & Office Requisites							
1202 Fuel							
1203 Diets & Uniforms							
1204 Medical Supplies							

**Explanation for Variance between Revised Estimate and Actual Expenditure**

<b>Expenditure Code</b>	<b>Description</b>	<b>Original Estimate Rs.</b>	<b>Revised Estimate Rs.</b>	<b>Expenditure Rs.</b>	<b>Savings/ Excess Rs.</b>	<b>Variance as a % of Revised Estimate</b>	<b>Reasons for Variance</b>
1205 Other							
<b>Total (b)</b>							
<b>Maintenance Expenditure</b>							
1301 Vehicles							
1302 Plant and machinery							
1303 Building and Structures							
<b>Total ( c )</b>							
<b>Services</b>							
1401 Transport							
1402 Postal & Communication							
1403 Electricity & Water							
1404 Rents & Local Taxes							
1405 Other							
1406 Interest Payment for Leasing vehicles							
<b>Total Expenditure on Other Goods &amp; Services</b>							
<b>NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>							
<b>Transfers</b>							
1501 Welfare Programmes							
1502 Retirement Benefits							
1503 Public Institutions							
1504 Development Subsidies							
1505 Subscriptions and Contributions fees							

**Explanation for Variance between Revised Estimate and Actual Expenditure**

<b>Expenditure Code</b>	<b>Description</b>	<b>Original Estimate Rs.</b>	<b>Revised Estimate Rs.</b>	<b>Expenditure Rs.</b>	<b>Savings/ Excess Rs.</b>	<b>Variance as a % of Revised Estimate</b>	<b>Reasons for Variance</b>
1506 Property Loan Interest to Public Servants							
1507 Contribution to Provincial Councils							
1508 Other							
<b>Total</b>							
<b>NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS</b>							
1601 Domestic Debt							
1602 Foreign Debt							
<b>Total</b>							
<b>NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>							
1701 Losses & Write off							
1702 Contingency Services							
<b>Total</b>							
<u>Programme (2)</u>							
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>							
<b><u>Capital Expenditure</u></b>							
<u>Programme (1)</u>							

**Explanation for Variance between Revised Estimate and Actual Expenditure**

<b>Expenditure Code</b>	<b>Description</b>	<b>Original Estimate Rs.</b>	<b>Revised Estimate Rs.</b>	<b>Expenditure Rs.</b>	<b>Savings/ Excess Rs.</b>	<b>Variance as a % of Revised Estimate</b>	<b>Reasons for Variance</b>
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT NOTE - 10 Rehabilitation &amp; Improvements of Capital Assets</b> 2001 Buildings & Structures 2002 Plant, Machinery & Equipment 2003 Vehicles <b>Total (a)</b>  <b>NOTE - 11 Acquisition of Capital Assets</b> 2101 Vehicles 2102 Furniture & Office Equipment 2103 Plant, Machinery & Equipment 2104 Buildings & Structures 2105 Lands & Land Improvements  2108 Capital Payment for Leased Vehicles <b>Total (b)</b>  <b>NOTE -12 Capital Transfers</b> 2201 Public Institutions 2202 Development Assistance 2203 Contribution to Provincial Councils 2204 Transfers Abroad <b>Total ( c )</b>							



**Explanation for Variance between Revised Estimate and Actual Expenditure**

<b>Expenditure Code</b>	<b>Description</b>	<b>Original Estimate Rs.</b>	<b>Revised Estimate Rs.</b>	<b>Expenditure Rs.</b>	<b>Savings/ Excess Rs.</b>	<b>Variance as a % of Revised Estimate</b>	<b>Reasons for Variance</b>
<b>NOTE - 13 Acquisition of Financial Assets</b>							
2301 Equity Contribution							
2302 On-Lending							
<b>Total (d)</b>							
<b>NOTE - 14 Human Resource Development</b>							
2401 Staff Training							
<b>Total (e)</b>							
<b>NOTE - 15 Other Capital Expenditure</b>							
2501 Restructuring							
2502 Investments							
2503 Contingency Services							
2504 Investments in Provincial Councils							
<b>Total (f)</b>							
<u>Programme (2)</u>							
<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>							
<b>Grand Total</b>							

Statement of Receivables as at 31<sup>st</sup> December .....

Rs.

Revenue Code	Description of Revenue Code	Balance as at 1st January .....			Recoveries & Write off				Balance as at 31st December .....			
		Arrears in respect of previous year	Arrears before the previous year	Total	Recoveries in respect of previous year	Recoveries in respect of before the previous year	Write off	Total	Arrears in reporting year	Arrears in previous year	Arrears before the previous year	Total

**Statement of Payables as at 31<sup>st</sup> December .....**

Rs.

Name of Creditor	Description of Payables	Invoice No.	Vote Description	Balances				
				Opening Balance as at 1st January (1)	Payables for Reporting Year (2)	Total Payables 3=(1)+(2)	Settlement (4)	Balance as at 31st December 5=(3)-(4)

Statement of Imprest Account as at 31<sup>st</sup> December .....

Rs.

Imprest Account No.	Due Imprest Balance as at 1 <sup>st</sup> January .....			Imprest Received			Imprest Settlement			Due Imprest Balance as at 31 <sup>st</sup> December .....			Due Imprest Balance as at 31 <sup>st</sup> December ..... as per Treasury Book
	Unsettled Sub Imprest	Unsettled Imprest	Total	From Treasury	From Other Sources	Total	From Expenditure	From Cash	Total	Unsettled Sub Imprest Balance	Unsettled Imprest	Total	

Statement of Deposit Accounts as at 31<sup>st</sup> December .....

Rs.

Name o f Deposit Accounts	Deposit Number	Balance as at 1 <sup>st</sup> January .....	Credited during the year	Debited during the year	Balance as at 31 <sup>st</sup> December .....	Balance as per Treasury Book as at 31 <sup>st</sup> December .....
Security Deposits						
Tender Deposits						
Corporation & Funds						
Institutions taken over by Government						
Funds						
Surplus Funds						
Depreciation Reserves						
Temporary Borrowings						
Grant ( Foreign)						
Allocation Deposits						
Contingency Funds						
Temporary Retained Deposits Payable to Third Parties						
Revenue Transfer to Provincial Councils						
Retention money for Construction						



**Statement of Deposit Accounts as at 31<sup>st</sup> December .....**

						Rs.
Name o f Deposit Accounts	Deposit Number	Balance as at 1 <sup>st</sup> January .....	Credited during the year	Debited during the year	Balance as at 31 <sup>st</sup> December .....	Balance as per Treasury Book as at 31 <sup>st</sup> December .....
Compensation						
Temporary Retention for Statutory Payments						
Grant (Domestic)- Corporative Social Responsibility						
Funds Received for Reimburement of Expenditure						

Statement of Advance Accounts as at 31<sup>st</sup> December .....

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1 <sup>st</sup> January .....	Maximum Limits of Expenditure Rs.....		Maximum Limits of Receipts Rs.....		Maximum Limits of Debit Balance Rs.....	Maximum Limits of Liabilities Rs.....	Balance as per Treasury Books as at 31 <sup>st</sup> December .....
				Debits during the year		Credits during the year		Balance as 4=(1)+(2)-(3)		
				(2)		(3)				
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers										
(2) Other Advances										
(3) Miscellaneous Advances										

**Statement of Non Financial Assets - 2015**

Rs.

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.....	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Balance as at 01.01..... ...	Worked Certified During the Year	Transferred to Finished Asset	Balance as at 31.12..... ...	Holding Gain / Loss	Changes in Volume +I(-)	Balance		
			By Purchasing	By Transferring		By Sale	By Transferring	2(3)=2(1)-2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i)+ 3(ii)-3(iii)	4(1)	(-)+ 4(2)	4(3)=4(1)+- 4(2)	5=1+2(3)+ 3(iv)+4(3)
				From Other Entity	From Work in Progress											
1 Fixed Assets	611	xxx														xxx
Building and Structures	6111	xxx														xxx
Dwellings	61111	xxx														xxx
House Boats	6111101	xxx														
Garages	6111102	xxx														
Mobile Homes	6111103	xxx														
Housing Schemes/Flats	6111104	xxx														
Rest Houses	6111105	xxx														
Hotels and Restaurants	6111106	xxx														
Quarters	6111107	xxx														
Circuits Bunglows	6111108	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Non Residential Building	61112	xxx														xxx
Office Building	6111201	xxx														
Schools	6111202	xxx														
Hospitals	6111203	xxx														
Building for Public Entertainment	6111204	xxx														
Warehouse	6111205	xxx														
Air port	6111206	xxx														
Crematorium	6111207	xxx														
Markets	6111208	xxx														
Laboratories and/Research Stations	6111209	xxx														
Factories	6111210	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Other Structures	61113	xxx														xxx
Highways, Streets,Road	6111301	xxx														
Bridges	6111302	xxx														
Tunnel	6111303	xxx														
Railways,Subways	6111304	xxx														
Air Field Runways	6111305	xxx														
Harbors,dams and other water works	6111306	xxx														
Structures associated with mining subsoil assets	6111307	xxx														
Communication,line,power line and pipelines	6111308	xxx														
Outdoor sport and recreation facilities	6111309	xxx														
Sewerage Treatment Complex	6111310	xxx														
Pumping Station	6111311	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Machinery and Equipment	6112	xxx														xxx
Transport Equipment	61121	xxx														xxx
Passenger vehicles	6112101	xxx														
Cargo Vehicles	6112102	xxx														

# Statement of Non Financial Assets - 2015

Rs.

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.....	
			2(1) Acquisition			2(2) Disposal		2(3) Net Transactions	Balance as at 01.01..... ...	Worked Certified During the Year	Transferred to Finished Asset	Balance as at 31.12..... ...	Holding Gain / Loss	Changes in Volume +I(-)		Balance
			By Purchasing	By Transferring		By Sale	By Transferring	2(3)=2(1)-2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i)+ 3(ii)-3(iii)	4(1)	(-)+ 4(2)	4(3)=4(1)+ 4(2)	5=1+2(3)+ 3(iv)+4(3)
				From Other Entity	From Work in Progress											
Agricultural vehicles	6112103	xxx														
Industrial Vehicles	6112104	xxx														
Ambulance	6112105	xxx														
Ships	6112106	xxx														
Railway locomotives	6112107	xxx														
Aircraft	6112108	xxx														
Motor cycles	6112109	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Other Machinery and Equipment	61122	xxx														xxx
Office Equipment	6112201	xxx														
Computer Equipment	6112202	xxx														
Electrical Equipment	6112203	xxx														
Communication Equipment	6112204	xxx														
Furniture	6112205	xxx														
Musical Instruments	6112206	xxx														
Medical Equipment	6112207	xxx														
Sports Equipment	6112208	xxx														
Paintings,Sculptures and other antiques	6112209	xxx														
Books, Periodicals and Journals	6112210	xxx														
Laboratory Instruments	6112211	xxx														
Industrial and manufacturing Equipment	6112212	xxx														
Construction Equipment	6112213	xxx														
Broadcasting Equipment	6112214	xxx														
Defence Equipment	6112215	xxx														
Agricultural and dairy farm Equipment	6112216	xxx														
Fire protection Equipment	6112217	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2 Inventories	612	xxx														xxx
Strategic Stock	6121	xxx														xxx
Other Inventories	6122	xxx														xxx
Raw materials	61221	xxx														
Work in progress	61222	xxx														
Finish goods	61223	xxx														
Goods for resale	61224	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3 Valuables	613	xxx														xxx
4 Non produced Assets	614	xxx														xxx
Land	6141	xxx														
Subsoil Assets	6142	xxx														
Other naturally occurring assets	6143	xxx														
Intangible non produced assets	6144	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx