

අධ්‍යක්ෂ ජනරාල්  
பணிப்பாளர் நாயகம்  
Director General

පොදු  
பொது  
General

ෆැක්ස්  
தொலைநகல்  
Fax



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව  
මහ හාණ්ඩාගාරය

அரசு கணக்குகள் திணைக்களம்  
பொது திறைசேரி

Department of State Accounts  
GENERAL TREASURY

මගේ අංකය  
எனது இல.  
My No.

SA/AS/CMA/39

ඔබේ අංකය  
எனது இல.  
Your No.

දිනය  
திகதி  
Date

2009.12/15

තු. පෙ. අංකය 1559, පළමුවන මහල,  
මහලේකම් කාර්යාලය, කොළඹ 01, ශ්‍රී ලංකාව.  
த. பெ. இல. 1559, முதலாம் மாடி, செயலகம்,  
கொழும்பு 01, இலங்கை.  
P. O. Box 1559, 1st Floor, The Secretariat,  
Colombo 01, Sri Lanka.

State Accounts Circular 206/2009

To: All Secretaries to Ministries,  
Head of Departments, and  
District Secretaries.

Appropriation Account-2009

The Chief Accounting Officers and Accounting Officers are required to prepare and sign their Annual Appropriation Accounts pertaining to their Heads of Expenditure in terms of Financial Regulation-150 and forward them Auditor General in conformity with the instructions given as below.

2. Language for the preparation of the Account.

Appropriation Account for the year 2009 should be prepared in all three languages Sinhala, Tamil and English separately in formats introduced for the purpose.

3. Figures for the preparation of the Account.

Based on the figures appearing in the Final Accounting Statement for 2009 released by State Accounts Department as per paragraph 3.3 of State Accounts Circular No 203/2009 of 05<sup>th</sup> November 2009 and figures included in Tables annexed to the Final Accounting Statement for 2009 Chief Accounting Officers/Accounting Officers are required to prepare their Appropriation Accounts in conformity with the following guidelines.

- 3.1 The Final Accounting Statements for 2009 and Tables annexed thereto contain provision made in the Annual Estimates, total net provisions, the total expenditures and the net effect savings or excesses. This information should be reconciled with your books of Accounts. Accordingly figures appear in the Final Accounting Statements for 2009 relating to your Head of Expenditure should be reconciled with your books of account before the commencement of the preparation of Appropriation Account.
- 3.2 In preparing the Appropriation Account, total expenditure and Saving/excesses should be reported to the nearest Rupee.
- 3.3 With regard to the F.R.66 and 69 transfers, only the total figures will be indicated in the Final Accounting Statement for 2009. However, another statement giving detailed F.R 66 and F.R 69 transfers individually will also be sent with that statement and figures appear in it also should be reconciled with your transfer applications before the compilation of the Appropriation Account.



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

The specimens of the following formats are annexed to be used in the preparation of the Appropriation Account

DGSA 1	-	Appropriation Account
DGSA 2	-	Appropriation Account by programme (to be prepared for each programme)
DGSA 3	-	Recurrent Expenditure by project (to be prepared for each programme)
DGSA 4	-	Capital Expenditure by project (to be prepared for each programme)
DGSA 5	-	Summary of Financing Expenditure (to be prepared by summary details of DGSA 5 (i) )
DGSA 5(i)	-	Financing of Expenditure (to be prepared project wise for each programme)
DGSA 6	-	Explanation for the Variations between Total Net provision and Actual Recurrent Expenditure (to be prepared for each programme)
DGSA 7	-	Explanations for the Variations between Total Net Provision and Actual Capital Expenditure (to be prepared for each Programme)
DGSA 8	-	Statement of Losses (to be prepared for each programme)
DGSA 9(i)	-	Statement of Liabilities-(I) excluding the amounts transferred to deposit account (to be prepared for each programme)
DGSA 9(ii)	-	Statement of liabilities-(ii) Provision Transferred to the Deposit Account in terms of FR 215(3) (b) & ( c ) (to be prepared for each programme) Assume that , name of the creditor would be identified when transferring provision to the deposit account.
DGSA 10	-	Statement of Claims under Reimbursable Foreign Aid (to be prepared for each Programme.
DGSA 11	-	Statement of missing Vouchers (to be prepared for each programme)
Note (i)	-	Report of the Movement of Non-Current Assets
Note (ii)	-	Summary of Control Accounts for Advance & Deposit Accounts
Note (iii)	-	Summary Report on Imprest Account
Note (iv) (a) & (b)-	-	The Status Reports on Reconciliation of Bank Accounts
DGSA (Audit)	-	Two blank pages for the Auditor General's observations

#### **5. Explanations for Variations of Total Expenditure**

Variations between total net provision (After adjustments in terms of chapter 2 of the National Budget circular No.142) and actual expenditure of each and every expenditure item and explanations for variation to be furnished in DGSA 6 & 7. However, Explanations for variations between total net provision and total actual Expenditure need not be furnished if the saving is less than 5% of the total net provision under each Object Code or Rs. 1000/= whichever is higher. Reasons given in explanations for variations should be conciseness and informative and should be consistent with replies already given for audit queries, If any.

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

Appropriation Account of each Ministry/Department/District Secretariat is required to be presented as a bound volume at least cost, containing the following.

- 6.1 Appropriation Account should be prepared in the DGSA-1 format and duly certified. In view of the heavy volume of information to be presented in the Account, Appropriation Account could be presented with supporting programme Appropriation Accounts prepared to provide information in detailed manner along with further details by projects with classifications under Recurrent and Capital Expenditure separately in the formats given as **“DGSA 2” to DGSA 11” All these detailed accounting statements are considered as an integral part of the Appropriation Account**

Accordingly, as all such supporting detailed accounting statements are treated as an integral part of the Appropriation Account for all the purposes it is the responsibility of Accounting Officer and Chief Accounting Officer to take every measures to satisfy themselves as to the preparation and orderly presentation of the Account providing accurate information and adequate explanation as stipulated in F.R.150



6.2 In addition to the formats of DGSA-2 to DGSA-11 following Notes to the Appropriation Account should be completed.

Note (i)- Report of the movement of Non-Current Assets as at 31<sup>st</sup> December 2009

Note (ii)- Summary of Control Accounts for Advances & Deposit Accounts-2009

Note (iii)-Summary Report on Imp rest Accounts-2009

Note (iv)-The Status Reports on reconciliation of bank Accounts (a & b)-2009

The figures of the above (i),(ii), &(iii) should be consistent with duly reconciling figures of the Treasury Final Accounting Statements. All the required formats for these Notes are to be duly completed & presented along with a certificate given by the Chief Accountant/Director (Finance)/Commissioner (Finance) and if there is nothing to be reported in a particular format, it should be presented by completing it as a "Nil" report.

6.3. Appropriation Account should be presented as a bound volume in the following manner.

- i. Outer cover of the Bound Volume as suitably designed.
- ii. First page for "Contents" giving relevant page number of each supporting accounting statement and Note.
- iii. Appropriation Account.
- iv. Programme Appropriation Accounts, presenting each Programme in DGSA-2 along with details in DGSA-3 to 11, in the ascending order of the Programme numbers.
- v. Note (i) –Report of the movement of Non-Current Assets.
- vi. Note (ii)-Summary of Control Accounts for Advance & Deposit Accounts.
- vii. Note (iii)-Summary Report on Imprest Account.
- viii. Note (iv) - (a & b) Status Report on Reconciliation of Bank Accounts.
- ix. Two blank pages for the use of the Auditor General's Department-DGSA (Audit)

6.4 The Account should be prepared by using A-4 papers in size.

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

As all the detailed accounting statements presented in the DGSA format No.2 to No.11 and Notes i to iv are considered as an integral part of the Appropriation Account in Conformity with the accepted practice, certification should be made by the Accounting Officer and Chief Accounting Officer only on the main Appropriation Account presented in the format of DGSA 1, as specified. Therefore, signatories are responsible for all the information given in detailed statements.

Names with initials and the designation should be clearly stated on the Account in respect of all signatories to the Account.

#### **8. Rendition of the Account to the Auditor General.**

It is required to take the following steps when the Appropriation Account is forwarded to the Auditor General.

- i. After due certification, the Original Appropriation Account should be forwarded to the Auditor General, along with two copies.
- ii. The Audited Appropriation Account will be distributed by Auditor General in the following manner.
  - (i) Original – To the Department of State Accounts.
  - (ii) Copy-01- To the Ministry /Department/District Secretariat in charge of the Expenditure Head
  - (iii) Copy-02- To be retained in the Auditor General's Department.

**9. Appropriation Account Formats**

The file in electronic form, containing formats of DGSA-1 to 11 and Note (i) to (iv) is available in this Department and if required, it could be obtained from the Deputy Director (Accounting Services) of this Department (Telephone No.2484737) by providing a diskette or pen drive.

**10. Due date for forwarding the Account to the Auditor General**

- 10.1 The Chief Accounting Officers and Accounting Officers are hereby requested to prepare their Appropriation Accounts for the year 2009, and certify them and forward to the Auditor General on or before 31<sup>st</sup> March 2010 to enable to receive audited accounts by the Department of State Accounts by 30<sup>th</sup> April 2010.
- 10.2 Please also note that a separate set of printed and soft copies of DGSA 9(i),9(ii), Note (i ) and ( ii) should be sent to the  
Deputy Director (Accounting Services) of Department of State Accounts and a separate set of copies of Notes (i ) to (iv) should be sent to the Audit Superintendent of Treasury Audit Sub office, when the Appropriation Account is forwarded to Auditor General.

**11. Further Clarification needed, if any.**

Any further Clarification needed in this regard, the Director Mr.D.M.Kularatne (Accounting Services) or Mr.M.A.S.H.Perera (Deputy Director) of this Department may be contacted at 2484753 ,2484737 respectively.

Signed: D.P.R.Senadhipathy  
Director General of State Accounts  
For Deputy Secretary to the Treasury

Copy: Auditor General



### Appropriation Account - 2009

Expenditure Head No.

Name of Ministry / Department / District Secretariat:

Programme Number given in Annual Estimates	Title of the Programme given in Budget Estimates	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Page No. (Reference to relevant DGSA 2 format)
		Provision in Budget Estimates	Provision Frozen in terms of Budget O'r No. 142	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms F.R. 66 and 69	Total Net Provision (1-2)+3±4	Total Expenditure	Net Effect Saving/(Excess) with frozen Provision (1+3±4)-6	Net Effect Saving/(Excess) without frozen Provision (5-6)	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
XX XX XX XX	<b>Recurrent</b>									
	<b>Sub Total (Recurrent)</b>									
XX XX XX	<b>Capital</b>									
	<b>Sub Total (Capital)</b>									
	Total of Recurrent									
	Total of Capital									
	<b>Grand Total</b>									

Detailed Programme Appropriation Accounts and other detailed Accounting Statements in DGSA format Numbers 2 to 11 presented in pages from ..... to ..... and other Notes presented in pages from ..... to ..... form an integral part 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 Treasury Books of Account and found correct.

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

Name :

Date :

Accounting Officer

Name :

Designation :

Date :

Chief Accounting Officer

Name :

Designation :

Date :

## Appropriation Account by Programme - 2009

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)	(7)	(8)	Page No. (Reference to relevant DGSA format)
	Provision in Budget Estimates	Provision Frozen in terms of Budget O'r No. 142	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms of the F.R. 66 and 69	Total Net Provision (1-2)+3±4	Total Expenditure	Net Effect Saving/(Excess) with frozen Provision (1+3±4)-6	Net Effect Saving/(Excess) without frozen Provision (5-6)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Recurrent (DGSA 3)									
(b) Capital (DGSA 4)									
<b>Total</b>									



### Recurrent Expenditure by Project

Expenditure Head No :  
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

Nature of Expenditure with DGSA format Reference	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Provision in Budget Estimates	Provision Frozen in terms of Budget O'r No. 142	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms of the F.R. 66 and 69	Total Net Provision (1-2)+3±4	Total Expenditure	Net Effect Saving/(Excess) with frozen Provision (1+3±4)-6	Net Effect Saving/(Excess) without frozen Provision (5-6)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b><u>Project No:... &amp; Title:...</u></b>								
Personal Emoluments								
Other Charges								
<b>Sub Total</b>								
<b><u>Project No:..... &amp; Title:...</u></b>								
Personal Emoluments								
Other Charges								
<b>Sub Total</b>								
<b>Grand Total</b>								

### Capital Expenditure by Project

Expenditure Head No :

Name of Ministry / Department / District Secretariat:

Programme No. &amp; Title :

Project No. &amp; Title :

Object Code No.	Item No.	Financed by (Code No.)	Description of Items	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Provision in Annual Estimates	Provision Frozen in terms of Budget O'r No. 142	Transfers in terms F.R. 66 and 69 and Supplementary Provision and Supplimentary Estimate Allocation	Total Net Provision (1-2)±3	Total Expenditure	Net Effect Saving/(Excess) with frozen Provision (1±3)-5	Net Effect Saving/(Excess) without frozen Provision (4-5)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.



### Summary of Financing Expenditure

Expenditure Head No :  
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

Financing		Programme 01*		Programme 02*		Total		Percentage of Expenditure (6/5)*100
Code	Source	Net Provision**	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	
		1	2	3	4	5	6	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
11	Domestic Funds							
12	Foreign Aid - Loan							
13	Foreign Aid - Grant							
14	Reimbursable Foreign Aid - Loan							
15	Reimbursable Foreign Aid - Grant							
16	Counterpart Fund							
17	Foreign Aid related Domestic Funds							
21	Special law services							
	<b>Total</b>							

\* Transfer from DGSA 5(i).

\*\* Allocations, referred to 5<sup>th</sup> of DGSA 1.

**Financing of Expenditure**

(By Projects of a Programme)

Expenditure Head No :

Name of Ministry / Department / District Secretariat:

Programme No. &amp; Title :

Financing		Project 01		Project 02		Project 03		Programme Total/Page Total	
Code	Source	Net Provision	Actual Expenditure	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 Aid - Loan								
13	Foreign Aid - Grant								
14	Reimbursable Foreign Aid - Loan								
15	Reimbursable Foreign Aid - Grant								
16	Counterpart Fund								
17	Foreign Aid related Domestic Funds								
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.



**Explanations for Variations Between Total Net Provision**  
**and Actual Recurrent Expenditure to be Referred to Column 8 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	Saving/(Excess) without frozen Provision Rs. *	Percentage of Savings % *	Explanation

\* Please see Section 5 of the circular.

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

Date:

**Explanations for the Variations Between Total Net Provision and  
Actual Capital Expenditure To be Referred To Column 7 of the 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	Saving/(Excess) without frozen Provision Rs. *	Percentage of Savings %    *	Explanation

\* Please see the section 5 of the circular

Chief Accountant / Director( Finance)/Commisioner(Finance).

Date:



## Statement of Losses

Expenditure Head No.:  
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

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

			<u>No. of Cases</u>	<u>Total Amount (Rs.)</u>
Below	Rs.	25,000.00		
Over	Rs.	25,000.01		

Classification of the cases by Nature of Losses. (Rs.)

1  
2  
3  
4  
5

Total

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

Age Analysis

			<u>No. of Cases</u>	<u>Total Amount (Rs.)</u>	<u>Less than five years</u>	<u>No. of Cases</u>	
Below	Rs.	25,000.00			Amount		Rs.-
Over	Rs.	25,000.01			No. of Cases		
					5 - 10 years	Amount	Rs.-
					Over Ten years	No. of Cases	
					Amount		Rs.-

Classification of the cases by Nature of Losses. (Rs.)

1  
2  
3  
4  
5

Total

**Statement of Liabilities - (i)**

( Excluding the Provision Tansfered to Deposit Account)

Expenditure Head No. :

Name of Ministry /Department/ District Secretariat:

Programme No. &amp; Title :

Name of Creditor *	Description of Liability	Invoice No. L/C No.	Project	Sub Project	Object Code	Financing Code	Amount Rs.

\* Should be seperatly listed as follows;

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



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

DGSA 9(ii)

**Expenditure Head No. :**  
**Programme No. & Title :**

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

Name of the Creditor (To be Identified at the Time of Transferring the Provision to Diposit Accounts.) *	Description of Liability	L/C No:	Vote Perticular from Which Provision Transferred				Amount Transferred Rs.
			Project	Sub	Object	Financing Code	
				Project			
-							

\* Should be seperatly listed as follows.

1. To ministries/ government Departments
2. To start Corporation/ Statutory Boards.
3. Private Parties.

## Statement of Claims Under Reimbursable Foreign Aid

Name of Ministry / Department / District Secretariat:

Programme No. & Title:

Rs.

- |   |       |
|---|-------|
| (1) Provision in Estimates-2009 under Reimbursable Foreign Aid including<br>Supplimentary Provisions.                               |       |
| (2) Total Expenditure disbursed during the year 2009, against (1) above.  | ..... |
| (3) Total of Reimbursement Claims outstanding as at 1st January 2009.   | ..... |
| (4) Total of Reimbursement Claims made during the year 2009, in respect of years 2008<br>& piror years (if any).                    | ..... |
| (5) Total of Reimbursement Claims made during the year 2009, in respect of year 2009.   | ..... |
| (6) Total of Claims disallowed by the Donor during 2009 (if any), in respect of claims<br>2008 or piror years (if any).             | ..... |
| (7) Total of Claims disallowed by the Donor during 2009 (if any), in respect of claims<br>2009.                                     | ..... |
| (8) Total of Reimbursements received during the year 2009, in respect of years 2008 or<br>piror years                               | ..... |
| (9) Total of Reimbursements received during the year 2009, in respect of years 2009.  | ..... |
| (10) Total of Reimbursement Claims outstanding as at 31st December 2009.<br>[ (3+4+5) - (6+7) - (8+9) ]                             | ..... |
| (11) Total of Reimbursement Claims made after 31/12/2009 in respect of 2009 up to the<br>finalisation of the Appropriation Account. | ..... |
| (12) Total of Reimbursement received after 31/12/2009 up to the finalisation of the<br>Appropriation Account.                       | ..... |
| (13) Total of Reimbursement Claims outstanding as at the reporting date.<br>(10 + 11 - 12)  | ..... |



**Statement of Missing Vouchers**

Expenditure Head No.  
Programme No. & Title :

Name of Ministry/Department/District Secretariat :

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

## Report of the Movement of Non-Current Assets - 2009

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Object Code & Assets Category		Asset Code & Name	Opening Balance as at 01/01/2009 *	Additions during the year **	Disposals during the year *	Balance as at 31/12/2009
			Rs.	Rs.	Rs.	Rs.
2101	Vehicles	* 5 .....				
		* 5 .....				
		* 5 .....				
2102	Furniture and Office Equipment	* 4 .....				
		* 4 .....				
		* 4 .....				
2103	Plant, Machinery & Equipment	* 3 .....				
		* 3 .....				
		* 3 .....				
2104	Buildings and Structures	* 1 .....				
		* 1 .....				
		* 1 .....				
2105	Land and Land Improvement	* 2 .....				
		* 2 .....				
		* 2 .....				
Grand Total						

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

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

I hereby certify that the balance appearing as at 01.01.2009 is the net balance of the assets acquired during the year 2004 - 2008 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 2004/2005/2006/2007/2008(Delete years not applicable) have witnessed their physical

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

Name with Initials :  
Page No. 12



Note (ii)

## Summary of Control Accounts for Advance & Deposit Accounts - 2009

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Account No. & Name	Account No.	As Per Department Books				Balance as per Treasury Accounts as at 31/12/2009
		Opening Balance as at 01/01/2009	Debits during the year	Credits during the year	Balance as at 31/12/2009	
		Rs.	Rs.	Rs.	Rs.	
I. Advances to Public Officers						
II. Other Advances						
III. Miscellaneous Advances						
IV. Deposit Accounts						
(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).

\* Non operative accounts should also be disclosed.

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

Name with Initials :

Date : .

Note (iii)

## Summary Report on Imprest Accounts - 2009

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Account No.	As per Department Books				Balance as at 31/12/2009 as per treasury Books. (Rs.)
	Opening Balance as at 01/01/2009 (Rs.)	Total debits during year (Rs.)	Total credits during the year (Rs.)	Closing Balance as at 31/12/2009 (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 31/12/2009

(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).

.....  
.....  
=====

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

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

Name with Initials :

Date :



Note (iv)-a

**The Status Report as at 31/12/2009 on Reconciliation of Old Bank Accounts not yet closed down**  
**in terms of Para(02) of Treasury Operation Circular No 5/2007 dated on 5/9/2007.**

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Name of Bank	Account No.	Cash Book Balance as at 31/12/2009	Balance as at 31/12/2009 as per Bank Statement	Reasons for account not yet closed	Target date for the closing of account	Month of Last bank reconciliation prepared

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

Chief Accountant/ Director( Finance)/Commoissioner (Finance)

Name with Initials :

Date :

Note (iv)-b

**The Status Report as at 31/12/2009 on Reconciliation of New Bank Accounts opened**  
**in terms of Para (1) 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 Cash Book as at 31/12/2009	Balance as per Bank Statement as at 31/12/2009	Total value of cheques not yet presented to bank as at 31.12.2009 (if exceeds 6 month)	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 - 2009**

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