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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

13.12.2017

State Accounts Circular No: - 259/2017

All Secretaries to Ministries
Heads of Departments and
District Secretaries,

Appropriation Account - 2017

In compliance with F.R. 150, the Annual Appropriation Account for the year 2017 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 31st March 2018 in conformity with the instructions given below.

2. Preparation of the Appropriation Account

Appropriation Account for the year 2017 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 2017 and the tables annexed thereto, released as per the Para. 3.10 of the State Accounts Circular No. 258/2017 dated 16.10.2017, issued by this Department and in conformity with following instructions.

3.1 Accordingly, figures in the Appropriation Account for the year 2017 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 2017 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 2017 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 - 2017
DGSA 2	-	Appropriation Account by Programme - 2017 (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(i)	-	Statement of Commitments - (i)
DGSA 8(ii)	-	Statement of Liabilities - (ii)
DGSA 8(iii)	-	Statement of Liabilities - (iii)
		Statement of Commitments in terms of F.R. 94(2) and 94(3)
DGSA 8(iv)	-	Statement of Liabilities - (iv) Provisions transferred to the Deposit Account in terms of F.R. 215 (3) (b) and (c)
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 - 2017
Note (ii)	-	Summary of Control Accounts for Advance & Deposit Accounts - 2017
Note (iii)	-	Summary report on Imprest Accounts - 2017
Note (iv)	-	The status report on Bank Accounts - 2017
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 2017 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 Financial Officer / 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/ 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 31st March 2018.
- II. The Audited Appropriation Account shall be distributed by Auditor General in the following manner.

(i) Original	-	Department of State Accounts
(ii) 2 nd Copy	-	Ministry / Department / District Secretariat in charge of the Head of Expenditure
(iii) 3 rd Copy	-	Retained in the Auditor General's Department.
- III You are kindly informed to submit the printed copies of DGSA 8(i), 8(ii), 8(iii) and 8(iv) to the Director (Macro & Accrual Accounts) of the Department of State Accounts before 20th February 2018 and when submission of the Appropriation Account to the Auditor General, a separate set of printed copies of Note (i) to (iv) and DGSA 7, 7(i), 8(i) and 8(ii) should be sent to the "Assistant Auditor General, Government Audit Branch, Ground floor, General Treasury, Colombo 1".

9. Preparation of Financial Statements in addition to Appropriation

Account

In addition to the Annual Appropriation Account, the Statement of Financial Performance, the Statement of Financial Position and the Cash Flow Statement to be prepared in accordance with the specimen forms introduced herewith and submitted to the Auditor General before 30th June 2018 with a copy to the Department of State Accounts.

The following instructions should be followed in preparation of these accounts.

- (i) Before compilation of the Statement of Financial Performance and the Statement of Financial Position details in sub schedules of ACA-1, ACA-2(i), ACA-2(ii), ACA-3, ACA-4, ACA-5, and ACA-6 should be taken into consideration.
- (ii) Revenue collected by other Ministries/Departments on behalf of Revenue Accounting Officers should not be included in the form ACA-1 of the Statement of Financial Performance and such revenue should also be included in the form ACA-3 considering as an imprest released by the Treasury.
- (iii) If the value arrived after deducting the total expenditure of recurrent, capital and other main ledger expenses from the value arrived by adding the revenue and other receivables to the total revenue is a positive value, that amount should be settled to the Treasury at the end of the year and if it is a negative value that amount should be received from the Treasury (such minus balances (deficits) can be shown when other Ministries/Departments make payments in cash to settle expenses incurred under relevant expenditure heads)
- (iv) Equivalent value of property, plant and equipment should be shown as reserves under net assets/capital.
- (v) Net value under the net assets and capital in statement of financial position is calculated by deducting the value of Deposit Accounts from the value of Advanced Accounts of the Ministry/ Department. If this value is a positive value it will be shown as a value to be settled to the Treasury at the end of the year and if it is a negative value it will be shown as a value to be received to the Ministry/ Department from the Treasury.
- (vi) The value to be settled to the Treasury or to be received from the Treasury according to the Statement of Financial Performance and the value to be settled to the Treasury as per the cash book will certainly be different and therefore an imprest adjustment account should be prepared to reconcile these balances.

Accordingly, the following transactions should be recorded in the debit side of the Imprest Adjustment Account.

- (a) The value of the revenue that are collected by other Ministries/ Departments under the Revenue Head of your Ministry/Department and recorded in the monthly Accounts Summaries of such Ministries and Departments (As per the Treasury Form BTBL 66)
- (b) Expenditure incurred on the other Ministry/Department expenditure heads, as per Financial Regulations 208

Following transactions should be credited to the Imprest Adjustment Account.

- (a) Expenditure incurred by the other Ministries/ Departments for the respective Ministry/ Department under FR 208 (As per the Treasury Form BTBL 31 and the expenditure incurred under other Main Ledgers as per BTBL 67)

Accordingly, the final balance arrived after transferring the amount of the Adjustment Account to the Imprest Account should be equivalent to the cash book balance of the Ministry/Department.

For any clarification on this Circular please contact Director - Macro and Accrual Accounts (Tel.0112484753) of this Department.

Sgd: S.G. Senarathna
Director General of State Accounts

Copy - Auditor General

Appropriation Account - 2017

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>							
	Sub Total (Recurrent)							
XX XX XX	<u>Capital</u>							
	Sub Total (Capital)							
	Grand Total							

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

Name :

Date :

Appropriation Account by Programme - 2017

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

Chief Financial Officer/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, personel 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.
<u>Project No:... & Title:...</u>						
Personel Emoluments						
Other Expenditure						
Sub Total						
<u>Project No:... & Title:...</u>						
Personel Emoluments						
Other Expenditure						
Sub Total						
Grand Total						

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

Date :

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							
	Total							

* 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 Financial Officer/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								
	Total								

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

Chief Financial Officer/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 Financial Officer/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 Financial Officer/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>Value</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>Value</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 Financial Officer/Chief Accountant/Director(Finance)/Commissioner (Finance)
 Date :

Statement of write off from books

Expenditure Head No :

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

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 .....	.....	.....
	Total		

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						
Total						

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

Date :

Statement of Commitments - (i)

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Person/Institution	Vote Particulars	Value of the Commitments (Rs.)	Committed Liability Value based on Commitments (Rs.)	Value of the Commitments at the end of the year (Rs.)	Remarks (Reasons for Outstanding Commitments))
	(1)	(2)	(3)	(4)=(2)-(3)	
1. Ministries/Government Department Total					
2. State Corporations/Statutory Boards Total					
3. Others (Private Parties) Total					
Grand Total					

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

Date :

Statement of Liabilities - (ii)

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Person/Institution	Vote Particulars	Value of the Committed Amount (Rs.)	Value of the Liabilities (Rs.)	Value of the Liabilities Settled with in the Year (Rs.)	Value of the Liabilities to be settled at the end of the Year (Rs.)	Remarks (Reasons for Unsettled Liabilities)
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	
1. Ministries/Government Department Total						
2. State Corporations/Statutory Boards Total						
3. Others (Private Parties) Total						
Grand Total						

Chief Financial Officer/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 Person/Institution	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						
Grand Total						

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

Date :

Statement of Liabilities - (iv)

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 Person/Institution (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				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department Total								XX XX
2. State Corporations/Statutory Boards Total								XX XX
3. Others (Private Parties) Total								XX XX
Grand Total								

Statement of Claims under Reimbursable Foreign Aid

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

Rs.

- | | | |
|------|---|-------|
| (1) | Provision in Estimates - 2017 under Reimbursable Foreign Aid including Supplementary provisions | |
| (2) | Total Expenditure disbursed during the year 2017, against (I) above | ..... |
| (3) | Total of Reimbursement Claims outstanding as at 1st January 2017 | ..... |
| (4) | Total of Reimbursement Claims made during the year 2017, in respect of years 2015 & prior years (if any) | ..... |
| (5) | Total of Reimbursement Claims made during the year 2016, in respect of year 2016 | ..... |
| (6) | Total of Claims disallowed by the Donor, during 2017 (if any), in respect of Claims 2016 or prior years (if any) | ..... |
| (7) | Total of Claims disallowed by the Donor, during 2017 (if any), in respect of Claims 2017 | ..... |
| (8) | Total of Reimbursements received during the year 2017, in respect of years 2016 or prior years | ..... |
| (9) | Total of Reimbursements received during the year 2017, in respect of years 2017 | ..... |
| (10) | Total of reimbursement Claims outstanding as at 31st December 2017 | ..... |
| | [(3+4+5) - (6+7)] - (8+9) | |
| (11) | Total of Reimbursement Claims made after 31/12/2017 in respect of 2016 up to the finalisation of the Appropriation Account. | ..... |
| (12) | Total of Reimbursement received after 31/12/2017 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 Financial Officer/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 Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
Date :

Report of the Movement of Non-Current Assets - 2017

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)	4=1+2(3)+3(iv)
	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 31.12.2017 is the balance of the assets acquired during the the year 2004-2017 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 Financial Officer/Chief Accountant/Director(Finance)/ Commissioner(Finance)

Date :

Summary of Control Accounts for Advance & Deposit Accounts - 2017

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 31/12/2017
		Opening Balance as at 01/01/2017	Debits during the year	Credits during the year	Balance as at 31/12/2017	
		Rs.	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 Financial Officer/Chief Accountant/ Director (Finance) / Commissioner (Finance)

Name with Initials :

Date :

Summary report on Imprest Account - 2017

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

As per Ministry/ Department Books					Balance as at 31/12/2017 as per Treasury Books
Account No.	Opening Balance as at 01/01/2017	Total Debits during the year	Total Credit during the year	Closing Balance as at 31/12/2017	
	(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 31/12/2017

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

Name with Initials :

Date :

Note (iv)

**The Status Report as at 31/12/2017 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 31/12/2017 (Rs.)	Balance as per Cash Book as at 31/12/2017 (Rs.)	Total value of cheques not yet presented to bank as at 31/12/2017 (if exceeds 6 months)	Month of last bank reconciliation prepared

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

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

Name with Initials :

Date :

Auditor General's Observations on the Appropriation Account - 2017

Name of Ministry / Department / District Seretariat :

Statement of Financial Performance
for the period ended 31st December

Rs.

Budget 2017	Note	Actual	
		2017	2016
- Revenue Receipts		-	-
- Income Tax	1	-	-
- Taxes on Domestic Goods & Services	2	-	-
- Taxes on International Trade	3	-	-
- Non Tax Revenue & Others	4	-	-
- Total Revenue Receipts (A)		-	-
- Non Revenue Receipts		-	-
- Treasury Imprests		-	-
- Deposits		-	-
- Advance Accounts		-	-
- Other Receipts		-	-
- Total Non Revenue Receipts (B)		-	-
- Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		-	-
Less: Expenditure			
- Recurrent Expenditure		-	-
- Wages, Salaries & Other Employment Benefits	5	-	-
- Other Goods & Services	6	-	-
- Subsidies, Grants and Transfers	7	-	-
- Interest Payments	8	-	-
- Other Recurrent Expenditure	9	-	-
- Total Recurrent Expenditure (D)		-	-
Capital Expenditure			
- 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	-	-
- Total Capital Expenditure (E)		-	-
Main Ledger Expenditure (F)		-	-
- Deposit Payments		-	-
- Advance Payments		-	-
- Total Expenditure G = (D+E+F)		-	-
- Imprest Balance as at 31st December.....		-	-
- H = (C-G)		-	-

Statement of Financial Position
As at 31st December-

		Actual	
	Note	2017	2016
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	-	-
<u>Financial Assets</u>			
Advance Accounts	ACA-5	-	-
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		-	-
<u>Net Assets / Equity</u>			
Net Worth		-	-
Property, Plant & Equipment Reserve		-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	-	-
Total Liabilities		-	-

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from to..... and other Notes to accounts presented in pages from to are form integral parts of these Financial Statements. We hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with Treasury Books of Accounts and found correct.

.....
Chief Accounting Officer
Name :
Designation :
Date :

.....
Accounting Officer
Name :
Designation :
Date :

.....
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date :

Statement of Cash Flows
for the Period ended 31st December-.....

	2017 Rs.	Actual 2016 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Total Cash generated from Operations (a)	-	-
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	-	-
Subsidies & Transfer Payments	-	-
Finance Costs - Imprest Settlement to Treasury	-	-
Total Cash disbursed for Operations (b)	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	-	-
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (d)	-	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	-	-
Total Cash disbursed for Investing Activities (e)	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	-	-
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	-	-
<u>Cash Flows from Fianacing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (h)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Change in Deposit Accounts and Other Liabilities	-	-
Total Cash disbursed for Financing Activities (i)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g) -(j)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

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

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Collection of Arrears Revenue	Revenue Refund			Net Revenue
		(1)		(2)				(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total		By Cash	Error Corrections	Total	
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
<u>NOTE - 1</u>	<u>INCOME TAX</u>										
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										
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										
1004.04.01	Domestic										
1004.04.02	Imports										
1004.02.00	Total Non -Corporate Tax (b)										
	Total Income Tax (a+b)										
<u>NOTE - 2</u>	<u>TAXES ON DOMESTIC GOODS & SERVICES</u>										
1002.01.00	Value Added Tax										
1002.01.01	Financial Services										
1002.01.02	Other Services										

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

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Collection of Arrears Revenue	Revenue Refund			Net Revenue
		(1)		(2)				(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total		By Cash	Error Corrections	Total	
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
1002.01.03	Manufacturing										
1002.01.04	Imports										
1002.01.05	Wholesale and Retail Trade										
1002.02.00	Goods and Services Tax										
1002.02.01	Services										
1002.02.02	Manufacturing										
1002.02.03	Imports										
1002.03.00	National Security Levy										
1002.03.01	Services										
1002.03.02	Manufacturing										
1002.03.03	Imports										
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										
1002.05.05	Lottery										
1002.05.99	Other										
1002.06.00	Tobacco Tax										
1002.07.00	Stamp Duty										

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

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Collection of Arrears Revenue	Revenue Refund			Net Revenue
		(1)		(2)				(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total		By Cash	Error Corrections	Total	
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
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	Licence Taxes and other										
1003.01.00	Luxury 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										
1003.07.00	Other Licences										
1003.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee										
1003.07.02	Registration fees relevent to the Department of Registrar General										
1003.07.03	Private Timber Transport										
1003.07.04	Tax on sale of Motor Vehicles										

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

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Collection of Arrears Revenue	Revenue Refund			Net Revenue
		(1)		(2)				(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total		By Cash	Error Corrections	Total	
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
1003.07.05	Licence Taxes relevent to the Ministry of Defence										
1003.07.06	Licence fees relevent to the Dept. of Fisheries & Aquatic Resources										
1003.07.07	Levy on Rooms of Five Star Hotels										
1003.07.08	Company Registration Levy										
1003.07.09	Carbon Tax										
1003.07.10	Vehicle Entitlement Levy										
1003.07.11	Financial Transaction Levy										
1003.07.12	Capital Gain Tax										
1003.07.99	Other										
1003.08.00	Fees under the Certificate to be granted yearly to Notary Registrar of the High Court										
1003.09.00	Taxes on Lands leased out to Foreigners										
1003.10.00	Emigration Tax										
	Total Taxes on Domestic Goods & Services										
NOTE - 3	TAXES ON INTERNATIONAL TRADE										
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	Cess Levy										
1001.05.01	Import Cess Levy										

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

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Collection of Arrears Revenue	Revenue Refund			Net Revenue
		(1)		(2)				(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total		By Cash	Error Corrections	Total	
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
1001.05.02	Export Cess Levy										
1001.06.00	Motor Vehicle Concessionary Levy										
1001.07.00	Regional Infrastructure Development Levy										
1001.08.00	Special Commodity Levy										
1001.99.00	Other										
	Total Revenue from Taxes on International Trade										
NOTE - 4 NON-TAX REVENUE AND OTHERS											
2001.01.00	Railways										
2001.02.00	Postal										
2001.03.00	Stores Advance Accounts (Explosive Items)										
2001.04.00	Prisons Industrial and Agricultural Advance Account										
	Revenue From Other Sources (a)										
2002.01.00	Rent										
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										
2002.02.00	Interest										
2002.02.01	On-lending										

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

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Collection of Arrears Revenue	Revenue Refund			Net Revenue
		(1)		(2)				(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total		By Cash	Error Corrections	Total	
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
2002.02.99	Other										
2002.03.00	Profits										
2002.04.00	Dividends										
	Transferring Surplus Fund from Public Enterprises										
2002.05.00	Enterprises										
2003.01.00	Departmental Sales										
2003.02.00	Administrative Fees & Charges										
2003.02.01	Audit Fees										
2003.02.02	Air Navigation Fees										
2003.02.03	Fees under Registration of Persons										
2003.02.04	Fees of Department of Survey										
2003.02.05	Service Charges of Government Pess										
2003.02.06	Fees under the Fauna & Flora Protection Ordinance										
2003.02.07	Fees of Passports, Visas & Dual Citizenship										
2003.02.08	Embarkation Levy										
2003.02.09	Fees of Department of Valuation										
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										

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

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Collection of Arrears Revenue	Revenue Refund			Net Revenue
		(1)		(2)				(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total		By Cash	Error Corrections	Total	
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
2003.02.14	Fees under the Motor Traffic Act & other receipts										
2003.02.15	Registration Fees on Motor Vehicle Transfers under the Issuing Motor Vehicle Permits on Concessionary Terms										
2003.02.16	Air craft rentals										
2003.02.17	Fee on Local Sale of Garments										
2003.02.18	Fees relevant to the Department of Agriculture										
2003.02.19	Botanical and Gardens Revenue										
2003.02.20	Accounting & Auditing Standards Cess Levy										
2003.02.21	Fees relevant to the Ministry of Petroleum Industries										
2003.02.99	Sundries										
2003.03.00	Fines and Forfeits										
2003.03.01	Fines and Forfeits - Customs										
2003.03.02	Fines and Forfeits - Other										
2003.04.00	Public Officer's Motor Cycle Premium										
2003.05.00	Treasury Bonds Premium										
	Revenue from the United Nations' Peacekeeping Operations										
2003.06.00	Other Receipts										
2003.99.00	Social Security Contributions										
2004.01.00	Central Government										

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

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Collection of Arrears Revenue	Revenue Refund			Net Revenue
		(1)		(2)				(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total		By Cash	Error Corrections	Total	
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
2004.02.00	Provincial Councils										
2005	Current Transfers										
2005.01.00	Central Bank Profits										
2005.01.99	Other Transfers										
2005.99.00	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 & Other Revenue (a) + (b)										
	Total Revenue (Note 1 - 4)										

.....
Date

.....
Signature and Name of Chief Financial Officer /Chief Accountant / Head of Finance

.....
Signature, Name and Designation of Revenue Accounting Officer

Statement of Arrears of Revenue for the period ended 31st December

Revenue Accounting Officer :

Expenditure Head No :

Net Revenue collection for the three preceeding years	Year 1	(2014)	Rs
	Year 2	(2015)	Rs
	Year 3	(2016)	Rs

Rs.

Period	Revenue Code	Revenue Title	Balance at the beginning of the year (1)	Arrears in respect of the reporting year (2)	Recoveries (3)	Arrears Waived off (4)	Balance at the end of the Year 5=(1)+(2)-[(3)+(4)]
(1) Arrears in respect of the reporting year	Eg: 1001.01.00 1001.04.00 1002.05.04						
Sub Total							
(2) Arrears in respect of the previous year	Eg: 1001.01.00 1001.04.00 1002.05.04						
Sub Total							
(3) Arrears before the previous years	Eg: 1001.01.00 1001.04.00 1002.05.04						
Sub Total							
Total							

Date

Signature and Name of Chief Financial Officer /
Chief Accountant / Head of Finance

Signature, Name and Designation of Revenue Accounting Officer

Explanation for Variance between Original Revenue Estimate and Revised Revenue Estimate

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Description	Original Revenue Estimate	Revised Revenue Estimate	Variance as a % of Original Revenue Estimate	Reasons for Variance

.....
Date

.....
Signature and Name of Chief Financial Officer/
Chief Accountant / Head of Finance

.....
Signature, Name and Designation of Revenue Accounting Officer

Explanation for Variance between Actual Revenue and Revised Revenue Estimate

Revenue Accounting Officer :

Expenditure Head No :

Rs.

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

.....
Date.....
Signature and Name of Chief Financial Officer/
Chief Accountant / Head of Finance.....
Signature, Name and Designation of Revenue Accounting Officer

Summary of Expenditure by Programme for the period ended 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budget Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent						
	(2) Capital						
	Sub Total						
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
	Grand Total						

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
Recurrent Expenditure											
Personal Emoluments											
1001 - Salaries & Wages											
1002 - Overtime & Holiday Payments											
1003 - Other Allowances											
Travelling Expenditure											
1101 - Domestic											
1102 - Foreign											
Supplies											
1201 - Stationery & Office Requisites											
1202 - Fuel											
1203 - Diets & Uniforms											
1204 - Medical Supplies											
1205 - Other											

Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
<u>Maintenance Expenditure</u>											
1301 - Vehicles											
1302 - Plant and Machinery											
1303 - Building and Structures											
<u>Services</u>											
1401 - Transport											
1402 - Postal & Communication											
1403 - Electricity & Water											
1404 - Rents & Local Taxes											
1405 - Other											
1406 - Interest Payment for Leasing vehicles											
1407 - Capital Carrying Cost of Government											
1408 - Lease Rental for Vehicles Procured under Operational Leasing											
1409 - Other											
<u>Transfers</u>											
1501 - Welfare Programmes											
1502 - Retirement Benefits											
1503 - Public Institutions											
1504 - Development Subsidies fees											
1505 - Subscriptions and Contributions Fees											

Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
1506 - Property Loan Interest to Public Servants											
1507 - Contribution to Provincial Councils											
1508 - Other											
1509 - Contribution to Contingencies Fund											
<u>Interest Payment</u>											
1601 - Domestic Debt											
1602 - Foreign Debt											
1603 - Discounts on Treasury Bills and Treasury Bonds											
<u>Other Recurrent Expenditure</u>											
1701 - Losses & Write off											
1702 - Contingency Services											
1703 - Implementation of the Official Languages Policy											
Grand Total											
<i>Capital Expenditure</i>											
<u>Rehabilitation & Improvements of Capital Assets</u>											
2001 - Building & Structures											
2002 - Plant, Machinery & Equipment											
2003 - Vehicles											
<u>Acquisition of Capital Assets</u>											
2101 - Vehicles											
2102 - Furniture & Office Equipment											

Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
2103 - Plant, Machinery & Equipment											
2104 - Buildings & Structures											
2105 - Lands & Land Improvements											
2106 - Software Development											
2108 - Capital Payment for Leased Vehicles											
<u>Capital Transfers</u>											
2201 - Public Institutions											
2202 - Development Assistance											
2203 - Contribution to Provincial Councils											
2204 - Transfers Abroad											
2205 - Capital Grants to Non-Public Institution											
<u>Acquisition of Financial Assets</u>											
2301 - Equity Contribution											
2302 - On-Lending											
<u>Capacity Building</u>											
2401 - Staff Training											
<u>Other Capital Expenditure</u>											
2501 Restructuring											
2502 Investments											
2503 Contingency Services											
2504 Contribution to Provincial Councils											
2505 - Procument Preparedness											
2506 - Infrastructure Development											

Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+ (3)		(5)	(6)	(7)	(8)			(9)=(6)+(7)+ (8)	(10)	(11)=(5)+(10)
2507 - Research and Development											
2509 - Other											
Grand Total											
Total Recurrent & Capital Expenditure											

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Statement of Expenditure for the period ended 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
Recurrent Expenditure										
Programme (1)										
Prog./Proj./Sub proj./Object code										
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS										
Personal Emoluments										
1001 Salaries & Wages										
1002 Overtime & Holiday Payments										
1003 Other Allowances										
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES										
Travelling Expenditure										
1101 Domestic										
1102 Foreign										
Total (a)										
Supplies										
1201 Stationery & Office Requisites										
1202 Fuel										

Statement of Expenditure for the period ended 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
1203 Diets & Uniforms										
1204 Medical Supplies										
1205 Other										
Total (b)										
<u>Maintenance Expenditure</u>										
1301 Vehicles										
1302 Plant and machinery										
1303 Building and Structures										
Total (c)										
<u>Services</u>										
1401 Transport										
1402 Postal & Communication										
1403 Electricity & Water										
1404 Rents & Local Taxes										
1405 Other										
1406 Interest Payment for Leasing vehicles										
1407 Capital carrying Cost of Government										
1408 Lease Rental for Vehicles Procured under Operational Leasing										
1409 Other										
Total (d)										
Total Expenditure on Other Goods & Services (a+b+c+d)										
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES										
<u>Transfers</u>										

Statement of Expenditure for the period ended 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
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										
1509 - Contribution to Contingencies Fund										
Total										
NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS										
1601 Domestic Debt										
1602 Foreign Debt										
1603 Discounts on Treasury Bills and Treasury Bonds										
Total										
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE										
1701 Losses & Write off										
1702 Contingency Services										
1703 Implementation of the Official Languages Policy										

Statement of Expenditure for the period ended 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
Total										
<u>Programme (1)</u>										
Grand Total (Notes 5 to 9) Total Recurrent Expenditure										
<u>Capital Expenditure</u>										
<u>Programme (1)</u>										
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT										
NOTE - 10 Rehabilitation & Improvements of Capital Assets										
2001 Buildings & Structures										
2002 Plant, Machinery & Equipment										
2003 Vehicles										
Total (a)										
NOTE - 11 Acquisition of Capital Assets										
2101 Vehicles										
2102 Furniture & Office Equipment										
2103 Plant, Machinery & Equipment										
2104 Buildings & Structures										
2105 Lands & Land Improvements										
2106 Software Development										

Statement of Expenditure for the period ended 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
2108 Capital Payment for Leased Vehicles Total (b)										
NOTE -12 Capital Transfers										
2201 Public Institutions										
2202 Development Assistance										
2203 Contribution to Provincial Councils										
2204 Transfers Abroad										
2205 Capital Grants to Non-Public Institution										
Total (c)										
NOTE - 13 Acquisition of Financial Assets										
2301 Equity Contribution										
2302 On-Lending										
Total (d)										
NOTE - 14 Capacity Building										
2401 Staff Training										
Total (e)										
NOTE - 15 Other Capital Expenditure										
2501 Restructuring										
2502 Investments										
2503 Contingency Services										
2504 Contribution to Provincial Councils										
2505 Procurement Preparedness										
2506 Infrastructure Development										

Statement of Expenditure for the period ended 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
2507 Research and Development										
2509 Other										
Total (f)										
<u>Programme (1)</u>										
Total Expenditure on Public Investments (a+b+c+d+e+f)										
Grand Total (Notes 5 to 15) - Total Expenditure										

Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

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

Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
1203 Diets & Uniforms						
1204 Medical Supplies						
1205 Other						
Total (b)						
<u>Maintenance Expenditure</u>						
1301 Vehicles						
1302 Plant and machinery						
1303 Building and Structures						
Total (c)						
<u>Services</u>						
1401 Transport						
1402 Postal & Communication						
1403 Electricity & Water						
1404 Rents & Local Taxes						
1405 Other						
1406 Interest Payment for Leasing vehicles						
1407 Capital carrying Cost of Government						
1408 Lease Rental for Vehicles Procured under Operational Leasing						
1409 Other						
Total Expenditure on Other Goods & Services						
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES						
<u>Transfers</u>						
1501 Welfare Programmes						

Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
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						
1509 - Contribution to Contingencies Fund						
Total						
NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS						
1601 Domestic Debt						
1602 Foreign Debt						
1603 Discounts on Treasury Bills and Treasury Bonds						
Total						
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE						
1701 Losses & Write off						
1702 Contingency Services						

Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
1703 Implementation of the Official Languages Policy						
Total						
<u>Programme (1)</u>						
Grand Total (Notes 5 to 9) Total Recurrent Expenditure						
<u>Capital Expenditure</u>						
<u>Programme (1)</u>						
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT						
NOTE - 10 Rehabilitation & Improvements of Capital Assets						
2001 Buildings & Structures						
2002 Plant, Machinery & Equipment						
2003 Vehicles						
Total (a)						
NOTE - 11 Acquisition of Capital Assets						
2101 Vehicles						
2102 Furniture & Office Equipment						
2103 Plant, Machinery & Equipment						
2104 Buildings & Structures						
2105 Lands & Land Improvements						
2106 Software Development						

Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
2108 Capital Payment for Leased Vehicles						
Total (b)						
NOTE -12 Capital Transfers						
2201 Public Institutions						
2202 Development Assistance						
2203 Contribution to Provincial Councils						
2204 Transfers Abroad						
2205 Capital Grants to Non-Public Institution						
Total (c)						
NOTE - 13 Acquisition of Financial Assets						
2301 Equity Contribution						
2302 On-Lending						
Total (d)						
NOTE - 14 Capacity Building						
2401 Staff Training						
Total (e)						
NOTE - 15 Other Capital Expenditure						
2501 Restructuring						
2502 Investments						

Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
2503 Contingency Services						
2504 Contribution to Provincial Councils						
2505 Procurement Preparedness						
2506 Infrastructure Development						
2507 Research and Development						
2509 Other						
Total (f)						
<u>Programme (1)</u>						
Total Expenditure on Public Investments (a+b+c+d+e+f)						
Grand Total (Notes 5 to 15)						

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

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

Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
1203 Diets & Uniforms						
1204 Medical Supplies						
1205 Other						
Total (b)						
<u>Maintenance Expenditure</u>						
1301 Vehicles						
1302 Plant and machinery						
1303 Building and Structures						
Total (c)						
<u>Services</u>						
1401 Transport						
1402 Postal & Communication						
1403 Electricity & Water						
1404 Rents & Local Taxes						
1405 Other						
1406 Interest Payment for Leasing vehicles						
1407 Capital carrying Cost of Government						
1408 Lease Rental for Vehicles Procured under Operational Leasing						
1409 Other						
Total Expenditure on Other Goods & Services						

Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES <u>Transfers</u> 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 1509 - Contribution to Contingencies Fund Total NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS 1601 Domestic Debt 1602 Foreign Debt 1603 Discounts on Treasury Bills and Treasury Bonds Total						

Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE 1701 Losses & Write off 1702 Contingency Services 1703 Implementation of the Official Languages Policy Total <u>Programme (1)</u> Grand Total (Notes 5 to 9) Total Recurrent Expenditure Capital Expenditure <u>Programme (1)</u> OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT NOTE - 10 Rehabilitation & Improvements of Capital Assets 2001 Buildings & Structures 2002 Plant, Machinery & Equipment 2003 Vehicles Total (a) NOTE - 11 Acquisition of Capital Assets 2101 Vehicles 2102 Furniture & Office Equipment 2103 Plant, Machinery & Equipment 2104 Buildings & Structures						

Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
2105 Lands & Land Improvements						
2106 Software Development						
2108 Capital Payment for Leased Vehicles						
Total (b)						
NOTE -12 Capital Transfers						
2201 Public Institutions						
2202 Development Assistance						
2203 Contribution to Provincial Councils						
2204 Transfers Abroad						
Institution						
Total (c)						
NOTE - 13 Acquisition of Financial Assets						
2301 Equity Contribution						
2302 On-Lending						
Total (d)						
NOTE - 14 Capacity Building						
2401 Staff Training						
Total (e)						
NOTE - 15 Other Capital Expenditure						
2501 Restructuring						
2502 Investments						
2503 Contingency Services						
2504 Contribution to Provincial Councils						

Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
2505 Procurement Preparedness						
2506 Infrastructure Development						
2507 Research and Development						
2509 Other						
Total (f)						
<u>Programme (1)</u>						
Total Expenditure on Public Investments (a+b+c+d+e+f)						
Grand Total (Notes 5 to 15)						

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

Date :

Summary of Financing the Expenditure by Programme

Ministry / Department / District Secretariat :

Expenditure Head No :

Code	Financing Description of Items	Programme 01 *		Programme 02 *		Grand Total		
		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 Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance related Domestic Cost							
21	Special law services							
	Total							

* Please include figures under each programme according to ACA 2(vi)

** Allocations, referred to 4th column of ACA-2

*** State the percentage without decimal

.....
 Chief Financial Officer /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)

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	Net Provision	Actual Expenditure
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11	Domestic Funds								
12	Foreign Loans								
13	Foreign Grants								
14	Reimbursable Foreign Loans								
15	Reimbursable Foreign Grants								
16	Counterpart Funds								
17	Foreign Finance related Domestic Cost								
21	Special law services								
	Total								

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

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Imprest Account as at 31st December

Ministry / Department / District Secretariat :

Expenditure Head No. :

Rs.													
Imprest Account No.	Imprest Balance as at 1 st January			Imprest Received			Imprest Settlement			Imprest Balance as at 31 st December			Imprest Balance as at 31 st December as per Treasury Books
	1			2			3			4			5
	Unsettled Sub Imprests 1(i)	Unsettled Imprests (Excluding Unsettled Sub Imprests) 1(ii)	Total 1(iii)	Treasury 2(i)	Other Sources 2(ii)	Total 2(iii)	Expenditure 3(i)	Cash 3(ii)	Total 3(iii)	Unsettled Sub Imprest Balance 4(i)	Unsettled Imprests 4(ii)	Total 4(iii)	

1. Please show reasons for difference between 4 and 5 above .

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2017

(2) Other reasons-

.....
.....
.....

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

Date :

Statement of Deposit Accounts as at 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Name of Deposit Accounts	Deposit Number	Balance as at 1 st January	Credited during the year	Debited during the year	Balance as at 31 st December	Balance as per Treasury Book as at 31 st December
Security Deposits	6000-0-0-1-.....					
Tender Deposits	6000-0-0-2-.....					
Corporation & Funds	6000-0-0-4-.....					
Institutions taken over by Government	6000-0-0-5-.....					
Funds	6000-0-0-6-.....					
Surplus Funds	6000-0-0-7-.....					
Depreciation Reserves	6000-0-0-8-.....					
Temporary Borrowings	6000-0-0-9-.....					
Grant (Foreign)	6000-0-0-10-.....					
Allocation Deposits	6000-0-0-11-.....					
Contingency Funds	6000-0-0-12-.....					
Deposits Temporary Retained Payable to Third Parties	6000-0-0-13-.....					
Revenue Transfer to Provincial Councils	6000-0-0-14-.....					

Statement of Deposit Accounts as at 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Name o f Deposit Accounts	Deposit Number	Balance as at 1st January	Credited during the year	Debited during the year	Balance as at 31st December	Balance as per Treasury Book as at 31st December
Retention Money for Construction	6000-0-0-16-.....					
Compensation	6000-0-0-17-.....					
Temporary Retention for Statutory Payments	6000-0-0-18-.....					
Grant (Domestic)- Corporative Social Responsibility	6000-0-0-19-.....					
Funds Received for Reimburesement of Expenditure	6000-0-0-20-.....					

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

Date :

Advance Accounts as at 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1 st January (1)	Maximum Limits of Expenditure Rs.....		Minimum Limits of Receipts Rs.....		Maximum Limits of Debit Balance Rs.....	Maximum Limits of Liabilities Rs.....	Balance as per Treasury Books as at 31 st 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										

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

Date :

Statement of Non Financial Assets - 2017

Expenditure Head No :

Ministry / Department / District Secretariat :

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..... ...	Works Certified During the Year	Transferred to Finished Asset	Balance as at 31.12..... ...	Holding Gain / Loss	Changes in Volume + / (-)		Balance	
			Purchased	Transferred		Sale	Transfers	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 xxx														xxx xxx xxx	
Building and Structures	6111																
Dwellings	61111																
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 Bungalows	6111108		xxx														
	Sub Total		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		
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														
Farms and Agriculture related Assets	6111312		xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx		

Statement of Non Financial Assets - 2017

Expenditure Head No :

Ministry / Department / District Secretariat :

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..... ...	Works Certified During the Year	Transferred to Finished Asset	Balance as at 31.12..... ...	Holding Gain / Loss	Changes in Volume + / (-)		Balance
			Purchased	Transferred		Sale	Transfers	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											
Machinery and Equipment	6112	xxx														xxx xxx
Transport Equipment	61121	xxx														
Passenger vehicles	6112101	xxx														
Cargo Vehicles	6112102	xxx														
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														
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	
Other Non Financial Assets	6113	xxx														xxx xxx xxx xxx xxx
Work in Progress	61131	xxx														
Biological Assets	61132	xxx														
Intangible Assets	61133	xxx														
Computer Software	6113301	xxx														
Licenses	6113302	xxx														
Patents & Copyrights	6113303	xxx														
Trade Marks	6113304	xxx														

Statement of Non Financial Assets - 2017

Expenditure Head No :

Ministry / Department / District Secretariat :

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..... ...	Works Certified During the Year	Transferred to Finished Asset	Balance as at 31.12..... ...	Holding Gain / Loss	Changes in Volume + / (-)		Balance
			Purchased	Transferred		Sale	Transfers	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											
Broadcast Rights	6113305	xxx														
Service Contracts	6113306	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														xxx
Urban or Built-Up Land	61411	xxx														xxx
Commercial and Services	6141101	xxx														
Industrial	6141102	xxx														
Transportation, Communication and Utilities	6141103	xxx														
Mixed Urban	6141104	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Agricultural	61412	xxx														xxx
Orchards	6141201	xxx														
Vineyards	6141202	xxx														
Ornamental Horticultural	6141203	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Forest Land	61413	xxx														xxx
Deciduous Forest Land	6141301	xxx														
Evergreen Forest Land	6141302	xxx														
Mixed Forest Land	6141303	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Water	61414	xxx														xxx
Streams and Canals	6141401	xxx														
Lakes	6141402	xxx														
Reservoirs	6141403	xxx														
Bays and Estuaries	6141404	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Wet Land	61415	xxx														xxx
Forested Wet Land	6141501	xxx														
Non forested Wet Land	6141502	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx

Statement of Non Financial Assets - 2017

Expenditure Head No :

Ministry / Department / District Secretariat :

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..... ...	Works Certified During the Year	Transferred to Finished Asset	Balance as at 31.12..... ...	Holding Gain / Loss	Changes in Volume +/(-)	Balance			
			Purchased	Transferred		Sale	Transfers	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												
Barren Land	61416	xxx														xxx	
Dry Salt Flats	6141601		xxx														
Beaches	6141602		xxx														
Sandy Areas Other than Beaches	6141603		xxx														
Bare Exposed Rock	6141604		xxx														
Strip Mines Quarries	6141605		xxx														
Gravel Pits	6141606		xxx														
Sub Total		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
Subsoil Assets	6142	xxx														xxx	
Other naturally occurring assets	6143	xxx														xxx	
Sub Total		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)

Expenditure Head No :
 Programme No. & Title :

Ministry / Department / District Secretariat :

(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>Value</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>Value</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 Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Statement of write off from books

Expenditure Head No : Ministry / Department / District Secretariat :

Programme No. & Title :

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

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

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						
Total						

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

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Statement of Commitments - (i)

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Person/Institution	Vote Particulars (1)	Value of the Commitments (Rs.) (2)	Committed Liability Value based on Commitments (Rs.) (3)	Value of the Commitments at the end of the year (Rs.) (4)=(2)-(3)	Remarks (Reasons for Outstanding Commitments))
1. Ministries/Government Department Total					
2. State Corporations/Statutory Boards Total					
3. Others (Private Parties) Total					
Grand Total					

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

Date :

Statement of Liabilities - (ii)

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Person/Institution	Vote Particulars	Value of the Committed Amount (Rs.)	Value of the Liabilities (Rs.)	Value of the Liabilities Settled with in the Year (Rs.)	Value of the Liabilities to be settled at the end of the Year (Rs.)	Remarks (Reasons for Unsettled Liabilities)
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	
1. Ministries/Government Department Total						
2. State Corporations/Statutory Boards Total						
3. Others (Private Parties) Total						
Grand Total						

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

Date :

Note-(v)

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 Person/Institution	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						
Grand Total						

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

Date :

Statement of Liabilities - (iv)

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 Person/Institution (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				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department								XX
.....								XX
.....								
Total								
2. State Corporations/Statutory Boards								XX
.....								XX
.....								
Total								
3. Others (Private Parties)								XX
.....								XX
.....								
Total								
Grand Total								

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

Date :

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat :

Programme No. & Title :

Rs.

(1)	Provision in Estimates - 2017 under Reimbursable Foreign Aid including Supplementary provisions	
(2)	Total Expenditure disbursed during the year 2017, against (I) above	.....
(3)	Total of Reimbursement Claims outstanding as at 1st January 2017	.....
(4)	Total of Reimbursement Claims made during the year 2017, in respect of years 2016 & prior years (if any)	.....
(5)	Total of Reimbursement Claims made during the year 2017, in respect of year 2017	.....
(6)	Total of Claims disallowed by the Donor, during 2017 (if any), in respect of Claims 2016 or prior years (if any)	.....
(7)	Total of Claims disallowed by the Donor, during 2017 (if any), in respect of Claims 2017	.....
(8)	Total of Reimbursements received during the year 2017, in respect of years 2016 or prior years	.....
(9)	Total of Reimbursements received during the year 2017, in respect of years 2017	.....
(10)	Total of reimbursement Claims outstanding as at 31st December 2017 [(3+4+5) - (6+7)] - (8+9)	.....
(11)	Total of Reimbursement Claims made after 31/12/2017 in respect of 2017 up to the finalisation of the Appropriation Account.	.....
(12)	Total of Reimbursement received after 31/12/2017 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 Financial Officer /Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Date :

Note-(viii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat :

Expenditure Head No :

Programme No. & Title :

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

.....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date :

Note-(ix)

**The Status Report as at 31/12/2017 on New Bank Accounts opened
in terms of Para (01) of Treasury Operation Circular No. 5/2007 of 5/9/2007**

Expenditure Head No. :

Ministry / Department / District Secretariat :

[illegible]

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

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Auditor General's Observations on the Final Account - 2017

Ministry / Department / District Seretariat :