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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 } 21.11.2018
Date }

State Accounts Circular No: 267/2018

All Secretaries to the Ministries,
Heads of the Departments and
District Secretaries,

Financial Statements - 2018

In accordance with the State Accounts Circulars issued on the preparation of Appropriation Accounts of years 2015, 2016 and 2017, in addition to the Appropriation Account to be prepared in terms of Financial Regulation 150, a new methodology has been introduced for the preparation of a Statement of Financial Performance, a Statement of Financial Position and a Cash Flow Statement for each accounting year, as per the formats introduced therein.

As per Section 16 of the National Audit Act No. 19 of 2018, it has been emphasized the necessity for preparation of Annual "Financial Statements" including the Annual Appropriation Account, the Revenue Account and the accounts relating to Advance Accounts activities by every auditee entity.

As such, a set of Financial Statements is introduced by this Circular to be prepared in place of Annual Appropriation Account under FR 150 and Revenue Account under FR 151 incorporating all the revenue and expenditure of the respective Revenue and Expenditure Heads, on the cash basis. The Financial Statements of year 2018 prepared accordingly by every Expenditure Head should be submitted to the Auditor General on or before 28th February 2019.

2. Preparation of the Financial Statement

Final Financial Statements for the year 2018 should be prepared in Sinhala, Tamil and English languages separately in the formats introduced in the Section 6 of this Circular, in A4 sheets.

3. Statistical data required for the preparation of Financial Statements

Financial Statements should be prepared following the below mentioned guidelines, based on figures appeared in the final Financial Statements for the year 2018 and the tables annexed thereto to be released by this Department as indicated in the Section 4.10 of the State Accounts Circular No. 266/2018 dated 19.10.2018.

- 3.1 In preparation of Financial Statements of each Ministry/ Department, it should be ensured that figures indicated therein should be tallied with the revenue, expenditure and main ledger balances as appeared in the Final Treasury Accounting Statements. Of those Final Treasury Accounting Statements should be enclosed to the Financial Statements of the respective institute as an annexure.
- 3.2 In preparation of Final Accounts, revenue, expenditure and other main ledger balances should be reported to the nearest rupee value.
- 3.3 In reporting non-financial assets, it should be ensured that the value of the main ledger balance of those assets be tallied with the individual assets value. If there is any non-reconciled balance, such values should be revised in the main ledger balance by journal entries until the balance is identified.
- 3.4 The Statements of Liabilities and Commitments under Note (iii), should be in line with the statement of commitments and liabilities issued by the General Treasury in relevant to each Expenditure Head. Any commitment or liability which had not reported in such a way should not be settled in year 2019 as a previous year expenditure.

3.5 Explanation on the variations of Total Net Provisions and Total Expenditure

Variations between Net Provision and actual expenditure and reasons for such variations should be furnished in ACA-2(ii) 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.

- 3.6 Statement of Financial Performance, Statement of Financial Position and Statement of Cash Flow should be prepared based on the details in formats

ACA-1 to ACA-6 and the Notes No. (i) to (viii). The relevant formats should be prepared separately for each programme and only the consolidated figures should be incorporate in the final financial statements.

- 3.7 In addition to the format ACA-2(a) and other, format ACA-2(a)(i), ACA-2(a)(ii), ACA-2(a)(iii) and ACA-2(a)(iv) should be furnished by the National Budget Department to reveal the information in relation to additional allocations provided under Budgetary Support Services and Contingent Liabilities vote for other expenditure heads by the Department of National Budget as per the Section 6 of the Appropriation Act.

4. Presentation of the Financial Statements

- 4.1 Chief Accounting Officer, Accounting Officer and Chief Finance Officer of each Ministry and Department shall responsible for the preparation of the final financial statements for the year 2018, as per FR 150, with sufficient clarification whenever necessary. Especially the Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance) should certify that the details in relevant financial statement are in agreement with the final Treasury Accounting Statements.
- 4.2 Chief Accounting Officer, Revenue Accounting Officer and Accounting officer should sign the specimen forms where the requirement is specifically stated. The Chief Financial Officer or Chief Accountant should sign all the specimen forms.

5. Obtaining specimen forms for Financial Statements

Specimen forms of the Statement of Financial Performance, Statement of Cash Flow, and the relevant sub specimen forms can be obtained at the web page of the Department of State Accounts in the web site of the Finance Ministry, www.treasury.gov.lk and also soft copies can be obtained from Director (Macro & Accrual Accounts) of the Department of State Accounts if required.

6. Specimen forms to be used in preparation of the Financial Statements

The following specimen forms, attached herewith should be utilized for the preparation of Financial Statements.

- | | | |
|---------|---|---|
| ACA-(F) | - | Statement of the Financial Performance for the period ended 31 st December |
| ACA-(P) | - | Statement of the Financial Position as at 31 st December |

- ACA-(C) - Statement of Cash Flows for the period ended 31st December
.....
- ACA-1 - Statement of Revenue for the period ended 31st December
.....
- ACA-1(i) - Statement of Areas of Revenue for the period ended 31st
December
- ACA-1(ii) - Explanation for Variance between Original Revenue Estimate
and Revised Revenue Estimate
- ACA-1(iii) - Explanation for Variance between Actual Revenue and Revised
Revenue Estimate
- ACA-2 - Summary of Expenditure by Programme for the period ended
31st December
- ACA-2(a) - Summary of Expenditure by Programme for the period ended
31st December (Only for the use of Department of
National Budget)
- ACA-2(a)(i) - Explanation for the variation between total net provision
allocated under the vote of Budgetary Support Service and
Contingent Liabilities as per the section 6 of the Appropriation
Act to meet Recurrent Expenditure of any other Expenditure
Heads and the Actual transfers. (Only for the use of Department
of National Budget)
- ACA-2(a)(ii) - Allocation issued to Other Expenditure Heads for Recurrent
Expenditure from the vote of Budgetary Support Services and
Contingent Liabilities during the year (Only for the use of
Department of National Budget)
- ACA-2(a)(iii) - Explanation for the variation between Total Net Provision
allocated under the vote of Budgetary Support Service and
Contingent Liabilities as per the section 6 of the Appropriation
Act to meet Capital Expenditure of any other Expenditure
Heads and the Actual transfers (Only for the use of Department
of National Budget)
- ACA-2(a)(iv) - Allocation issued to Other Expenditure Heads for Capital
Expenditure from the vote of Budgetary Support Services and
Contingent Liabilities during the year (Only for the use of
Department of National Budget)
- ACA-2(i) - Statement of Expenditure by Programme
- ACA-2(ii) - Statement of Expenditure for the period ended 31st December
.....
- ACA-2(iii) - Explanation for Variance between Original Expenditure
Estimate and Revised Expenditure Estimate

ACA-2(iv)	-	Summary of Financing the Expenditure by Programme
ACA-2(v)	-	Financing of Expenditure by Projects of each Programme (Financing of Capital and Recurrent expenditure according to Projects of a Programme)
ACA-3	-	Imprest Account as at 31 st December
ACA-4	-	Statement of Deposit Accounts as at 31 st December
ACA-5	-	Advance Accounts as at 31 st December
ACA-5(a)	-	Rent and Work Advance Accounts as at 31 st December
ACA-5(b)	-	Rent and Work Advance Reserve Accounts as at 31 st December
ACA-6	-	Statement of Non-Financial Assets – 2018
Note-(i)	-	Statement of Losses and Waivers (Losses under F.R. 106 and F.R. 113)
Note-(ii)	-	Statement of write off from books
Note-(iii)	-	Statement of Liabilities and Commitments
Note-(iv)	-	Statement of Liabilities - (i) Statement of Commitments in terms of FR 94 (2) and (3)
Note-(v)	-	Statement of Liabilities - (ii) Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)
Note-(vi)	-	Statement of Claims under Reimbursable Foreign Aid
Note-(vii)	-	Statement of Missing Vouchers
Note-(viii)	-	The Status Report as at 31/12/2018 on New Bank Accounts opened in terms of Para (01) of Treasury Operation Circular No. 5/2007 of 5/9/2007

7. Guideline for preparation of the Financial Statements

The following steps should be followed.

- (i) In compilation of the Statement of Financial Performance, Statements of Financial Position and Statement of Cash Flow, information included in ACA-1, ACA-2, ACA-2(a), ACA-2(i), ACA-2(ii), ACA-3, ACA-4, ACA-5, ACA-5(a), ACA-5(b) 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 General 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 General Treasury at the end of the year and if it is a negative value that amount should be received from the General 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 General Treasury.
- (vi) The value to be settled to the General Treasury or to be received from the General Treasury according to the Statement of Financial Performance and the value to be settled to the General 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.

The 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.

8. General Instructions

- 8.1 As per the State Accounts Circular letter dated 12.07.2013 issued in relation to identification of non-financial assets, assets were categorized and relevant codes have been given and those assets are accounted under the main ledger account Nos. 9151, 9152, 9153, 9160 and 9180. As a Fixed Assets Module in the CIGAS programme has been developed considering the requirements of maintaining the fixed assets register as per the Treasury Circular No. 842 dated 19.12.1978 and the fixed asset register on Computer Accessories and Software as per the Internal Audit Circular No. IAI/2002-2 dated 28.11.2002, it is not compulsory to further maintain the fixed assets register and the register of Computer Accessories and Software.
- 8.2 If there are non-financial assets which are yet to be reported, they should be properly identified and should be accounted at cost or in the absence of costs, they should be accounted at assessment values. Accounting of all the non-financial assets required to be completed by 2020 by all the entities.
- 8.3 In addition to the details of Deposits and Advance accounts to be provided in Specimen Forms ACA-4 and ACA-5 of the Financial Statements, all the expenditure heads should prepare Notes to the accounts in relevant to advances, and accounts for the Deposit Accounts separately under FR 502 and 506 respectively and submitted to the Department of State Accounts with a copy to the Auditor General on or before 28 February 2019.
- 8.4 Since the receipts and payments are reported daily under the CIGAS programme it is not required to retain the manually maintained cash book. If a hard copy is required, printed copy of the cash book obtained through the CIGAS programme can be filed separately.

8.5 Each expenditure head should publish their Financial Statements for the year 2018, observation of the Auditor General in relevant to these Financial Statements and clarifications given for such observations in their website.

9. Forwarding the Account to the Auditor General

Following process should be followed in forwarding the Financial Statements to the Auditor General.

- I. The original copy, along with two copies of the certified Financial Statements should be forwarded to the Auditor General, on or before 28th February 2019.
- II. The Audited Financial Statements shall be distributed by Auditor General in the following manner
 - (i) Original - Department of State Accounts
 - (ii) 02nd copy - Ministry/ Department/ District Secretariat in charge of the Head of Expenditure
 - (iii) 03rd copy - National Audit Office

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



K.D.R. Olga

Director General, Department of State Accounts

Copy: Auditor General

Statement of Financial Performance
for the period ended 31st December

Rs.

Budget 2018	Note	Actual		
		2018	2017	
-	Revenue Receipts	-	-	
-	Income Tax	1	-	} ACA-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		-	ACA-3
-	Deposits		-	ACA-4
-	Advance Accounts		-	ACA-5/5(a)
-	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	-	} ACA-2(ii)
-	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	-	} ACA-2(ii)
-	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		-	ACA-4
-	Advance Payments		-	ACA-5/5(a)
-	Total Expenditure G = (D+E+F)		-	
-	Imprest Balance as at 31st December.....			
-	H = (C-G)		-	

Statement of Financial Position
As at 31st December-

	Note	Actual	
		2018 Rs	2017 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	-	-
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	-	-
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		-	-
<u>Net Assets / Equity</u>			
Net Worth to Treasury		-	-
Property, Plant & Equipment Reserve		-	-
Rent and Work Advance Reserve	ACA-5(b)		
<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 Notes to accounts presented in pages from to form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

.....
 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-.....

	2018 Rs.	Actual 2017 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	-	-

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2018.

2) Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

3) Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of taxable period.

4) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

5) Property, Plant and Equipment Reserve

This revaluation reserve account is the corresponding account of PP&E.

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2018.

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)		
NOTE - 1	INCOME TAX										
1004.01.01	Income Tax										
1004.01.02	Dividend Tax										
1004.01.03	Remittance Tax										
1004.01.00	Total Corporate Tax (a)										
1004.02.01	PAYE										
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)										
NOTE - 2	TAXES ON DOMESTIC GOODS & SERVICES										
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										
1002.13.00	Teledramas, Films and Commercial Programme Tax										
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 relevant to the Ministry of Defence										
1003.07.06	Licence Fees relevant 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	<u>TAXES ON INTERNATIONAL TRADE</u>										
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										
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 Press										
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										
2003.06.00	Revenue from the United Nations' Peacekeeping Operations										
2003.99.00	Other Receipts										
2004.01.00	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 preceding years	Year 1	(2015)	Rs
	Year 2	(2016)	Rs
	Year 3	(2017)	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	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04						
Sub Total							
(2) Arrears in respect of the previous year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04						
Sub Total							
(3) Arrears before the previous years	<i>Eg:</i> 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 :

(Only for the Department of National Budget)

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	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Provide additional provisions under the Section 6 of the Appropriation Act	Total Net Provision	Total Expenditure	Net Effect Savings / (Excesses)
		(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)-(7)
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 :

Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Service and Contingent Liabilities as per the section 6 of the Appropriation Act to meet Recurrent Expenditure of any other Expenditure Heads and the Actual transfers

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

programme Title :

Project Title :

Programme No:	project No:	Sub Project No:	Object Code No:	Financed by (Code No:)	Total Net Provision Authorized Rs.	Provision Transferred to any Other Expenditure Heads in year the (see ACA-2(a)(ii)) Rs.	Savings/Excess Rs.

**Allocation issued to Other Expenditure Heads for Recurrent Expenditure from the vote of
Budgetary Support Services and Contigent Liabilities during the year**

Details of Treasury Expenditure :- / / / / /

Head No :	Name of the Ministry / Department / District Secretariat which provisions were given	Financed by (Code No.)	Authority No :	Amount allocated Rs.
	Total amount allocated under this Expenditure Head			

Please attach supplementary pages if this space is not sufficient

Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Service and Contingent Liabilities as per the section 6 of the Appropriation Act to meet Capital Expenditure of any other Expenditure Heads and the Actual transfers

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

Programme Title :

Project Title :

Programme No :	project No :	Sub Project No :	Object Code :	Financed by (Code No:)	Total Net Provision Authorized	Provision transferred to any other Expenditure Heads in year (see ACA-2(a)(iv)	Savings/Excess
					Rs.	Rs.	Rs.

**Allocation issued to Other Expenditure Heads for Capital Expenditure from the vote of
Budgetary Support Services and Contigent Liabilities during the year**

Details of Treasury Expenditure :- / / / / /

Hed No :	Name of the Ministry/ Department / District Secretariat which provisions were given	Financed by (Code No.)	Authority No.	Amount allocated Rs.
	Total amount allocated under this Expenditure Head.			

Please attach supplementary pages if this space is not sufficient

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											
<u>Personal Emoluments</u>											
1001 - Salaries & Wages											
1002 - Overtime & Holiday Payments											
1003 - Other Allowances											
<u>Travelling Expenditure</u>											
1101 - Domestic											
1102 - Foreign											
<u>Supplies</u>											
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 Leased vehicles											
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											
1505 - Subscriptions and Contributions fees											
1506 - Property Loan Interest to Public Servants											
1507 - Contribution to Provincial Councils											

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)	
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											

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)	
2505 - Procurement Preparedness 2506 - Infrastructure Development 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	Reasons for Variance
		(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	Reasons for Variance
		(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 Leased vehicles											
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	Reasons for Variance
		(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	Reasons for Variance
		(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	Reasons for Variance
		(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	Reasons for Variance
		(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)											
Programme (1)											
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 Leased vehicles						
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 :

Summary of Financing the Expenditure by Programme

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 Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance Related Domestic Cost							
18	Foreign Financing Related Domestic-Co-Financing							
21	Special law services							
Total								

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

** 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								
18	Foreign Financing Related Domestic-Co-Financing								
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	6	7	8	9	10	11	12	
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	5
	1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)	3(i)	3(ii)	3(iii)	4(i)	4(ii)	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 31/12/2018

(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 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
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 Reimburement 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	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				
				(2)		(3)				
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers			(1)					4=(1)+(2)-(3)		
(2) Other Advances										
(3) Miscellaneous Advances										

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

Rent and Work Advance Accounts as at 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Advance Number	Project Description	Paid Date	Voucher No.	Paid Amount (Rs.)	Balance as at 01.01.2018 (Rs.)	Recoveries During the Year 2018		Balance as at 31.12.2018 (Rs.)
						For Previous Year	For Current Year	
(1) Rent Advance Eg. 9188-250-0-1-0-1								
Total (a)								
(2) Work Advance Eg. 9188-250-0-2-0-1								
Total (b)								
Grand Total (a)+(b)								

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

Rent and Work Advance Reserve Accounts as at 31st December

Expenditure Head No :

Ministry / Department / District Secretariat :

Advance Number	Project Description	Balance as at 01.01.2018 (Rs.) (1)	During the Year 2018		Balance as at 31.12.2018 (Rs.) 4=1+3-(2)
			Recoveries (Dr.) (2)	Paid (Cr.) (3)	
(1) Rent Advance Eg. 9189-250-0-1-0-1					
Total (a)					
(2) Work Advance Eg. 9189-250-0-2-0-1					
Total (b)					
Grand Total (a)+(b)					

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

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Changes			Balance as at 31.12.....		
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)	Balance			
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)	4=1+2(3)+3(3)
				Other Entities	Work in Progress								
<i>1</i> Fixed Assets	611	xxx										xxx	
Building and Structures	6111	xxx										xxx	
Dwellings	61111	xxx										xxx	
House Boats	6111101	xxx											
Garages	6111102	xxx											
Mobile Homes	6111103	xxx											
Housing Schemes/Flats	6111104	xxx											
Rest Houses	6111105	xxx											
Hotels and Restaurants	6111106	xxx											
Quarters	6111107	xxx											
Circuits Bunglows	6111108	xxx											
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
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	
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											

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Changes			Balance as at 31.12.....		
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)	Balance			
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)	4=1+2(3)+3(3)
Other Entities	Work in Progress												
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
Machinery and Equipment	6112	xxx											xxx
Transport Equipment	61121	xxx											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	61122	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Other Machinery and Equipment	61122	xxx											xxx
Office Equipment	6112201	xxx											
Computer Equipment	6112202	xxx											
Electrical Equipment	6112203	xxx											
Communication Equipment	6112204	xxx											
Furniture	6112205	xxx											
Musical Instruments	6112206	xxx											
Medical Equipment	6112207	xxx											
Sports Equipment	6112208	xxx											
Paintings, Sculptures and other antiques	6112209	xxx											
Books, Periodicals and Journals	6112210	xxx											
Laboratory Instruments	6112211	xxx											
Industrial and manufacturing Equipment	6112212	xxx											
Construction Equipment	6112213	xxx											

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Changes			Balance as at 31.12.....	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)
				Other Entities	Work in Progress								4=1+2(3)+3(3)
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	
Other Non Financial Assets	6113	xxx									xxx	
Work in Progress	61131	xxx									xxx	
House Boats	6113101	xxx										
Garages	6113102	xxx										
Mobile Homes	6113103	xxx										
Housing Schemes/Flats	6113104	xxx										
Rest Houses	6113105	xxx										
Hotels and Restaurants	6113106	xxx										
Quarters	6113107	xxx										
Circuits Bungalows	6113108	xxx										
Office Building	6113109	xxx										
Schools	6113110	xxx										
Hospitals	6113111	xxx										
Building for Public Entertainment	6113112	xxx										
Warehouse	6113113	xxx										
Air port	6113114	xxx										
Crematorium	6113115	xxx										
Markets	6113116	xxx										
Laboratories and/Research Stations	6113117	xxx										
Factories	6113118	xxx										
Highways, Streets, Road	6113119	xxx										
Bridges	6113120	xxx										
Tunnel	6113121	xxx										
Railways, Subways	6113122	xxx										
Air Field Runways	6113123	xxx										
Harbors, Dams and Other Water Works	6113124	xxx										
Structures Associated with Mining Subsoil Assets	6113125	xxx										

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Changes			Balance as at 31.12.....		
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)	Balance			
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)	4=1+2(3)+3(3)
Other Entities	Work in Progress												
Communication, Line, Power Line and Pipelines	6113126	xxx											
Outdoor Sport and Recreation Facilities	6113127	xxx											
Sewerage Treatment Complex	6113128	xxx											
Pumping Station	6113129	xxx											
Farms and Agriculture related Assets	6113130	xxx											
Sub Total		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Biological Assets	61132	xxx											xxx
Intangible Assets	61133	xxx											xxx
Computer Software	6113301	xxx											
Licenses	6113302	xxx											
Patents & Copyrights	6113303	xxx											
Trade Marks	6113304	xxx											
Broadcast Rights	6113305	xxx											
Service Contracts	6113306	xxx											
Sub Total		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
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

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Changes			Balance as at 31.12.....			
			2(1) Acquisition			2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)		Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)		
				Other Entities	Work in Progress								4=1+2(3)+3(3)	
Agricultural	61412	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	
Forest Land	61413	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	
Water	61414	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	
Wet Land	61415	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	
Barren Land	61416	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	
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	

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**

	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 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 Liabilities and Commitments

Name of Special Expenditure Unit/Ministry/Department/District Secretariat:

Expenditure Head No:

Programme No. & Title:

Name of the Person/Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Paid Liability	Liability Balance
1. Ministries/Government Department Total																
2. State Corporations/Statutory Boards Total																
3. Others (Private Parties) Total																
Grand Total																

Nature of payments/Liabilities should be recognized separately as follows.

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

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

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

Date :

Statement of Liabilities - (i)

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
.....						XX
Total						XX
2. State Corporations/Statutory Boards						XX
.....						XX
.....						XX
Total						XX
3. Others (Private Parties)						XX
.....						XX
.....						XX
Total						XX
Grand Total						XX

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

Date :

Statement of Liabilities - (ii)

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

Name of Ministry / Department / District Secretariat :

Expenditure Code :

Programme No. & Title :

Name of the 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								

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 - 2018 under Reimbursable Foreign Aid including Supplementary provisions	
(2) Total Expenditure disbursed during the year 2018, against (I) above	.....
(3) Total of Reimbursement Claims outstanding as at 01 st January 2018	.....
(4) Total of Reimbursement Claims made during the year 2018, in respect of years 2017 & prior years (if any)	.....
(5) Total of Reimbursement Claims made during the year 2018, in respect of year 2018	.....
(6) Total of Claims disallowed by the Donor, during 2018 (if any), in respect of Claims 2017 or prior years (if any)	.....
(7) Total of Claims disallowed by the Donor, during 2018 (if any), in respect of Claims 2018	.....
(8) Total of Reimbursements received during the year 2018, in respect of years 2017 or prior years	.....
(9) Total of Reimbursements received during the year 2018, in respect of years 2018	.....
(10) Total of reimbursement Claims outstanding as at 31 st December 2018 [(3+4+5) - (6+7)] - (8+9)	.....
(11) Total of Reimbursement Claims made after 31/12/2018 in respect of 2018 up to the finalization of the Financial Statements	.....
(12) Total of Reimbursement received after 31/12/2018 up to the finalization of the Financial Statements	.....
(13) Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	.....

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

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 :

**The Status Report as at 31/12/2018 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 :

Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2018 (Rs.)	Balance as Per Cash Book as at 31/12/2018 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2018 (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)
Date :