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அரசு கணக்குகள் திணைக்களம்

Department of State Accounts

මගේ අංකය
எனது இல.
My No.

SA/AS/CMA/C'ULAR

ඔබේ අංකය
உமது
Your No.

දිනය
திகதி
Date

2012.11.26

State Accounts Circular No: - 227/2012

All Secretaries to Ministries
Heads of Departments and
District Secretaries

Dear Sir / Madam,

Appropriation Account - 2012

The Chief Accounting Officers and Accounting Officers of all Ministries / Departments / District Secretariats are kindly informed to prepare and sign their Annual Appropriation Account 2012 pertaining to their votes in terms of Financial Regulation 150 and forward it to the Auditor General on or before 31st March 2013 in conformity with the instructions given below.

2. Language for the preparation of the Account

Appropriation Account for the year 2012 should be prepared in all three languages, Sinhala, Tamil and English separately on A4 sheets by using the formats introduced in the section 4 of the circular.

3. Figures for the Preparation of the Accounts

Based on the figures appeared in the Final Treasury Accounting Statements for the year 2012 and the tables annexed thereto released by this Department as per the Para. 3.10 of the State Accounts Circular No. 226/2012 of 31.10.2012, it is required to prepare the Appropriation Account in conformity with the following guidelines.

- 3.1 Accordingly, information regarding estimated provisions, total net provisions, total expenditure and net effect (savings and excesses) appeared in the Final Accounting Statement for the year 2012 and the tables annexed thereto should be reconciled with the figures in the Appropriation Account for the year 2012 prepared with respect to each programme of the Head of the Ministry / Department.
- 3.2 In preparing the Appropriation Account, total expenditure, savings / excesses should be reported to the nearest Rupee.
- 3.3 With regard to the F.R. 66 and 69 transfers, only the total figures are indicated in the Final Accounting Statement for the year 2012. A detailed Statement on F.R. 66 and 69 transfers pertaining to the aforementioned total figures is also sent with the statements above. Prior to the preparation of the Appropriation Account, the figures appeared thereof should be reconciled with the copy of the due transfer applications.
- 3.4 The common errors found in examining the observations made by the Auditor General pertaining to the Appropriation Accounts in the last years are preparation of Appropriation Account without using final treasury printouts, being not reported the transactions to the nearest Rupee, delay in submission of accounts, submission of incomplete reports on liabilities, being not completed Board of Survey appropriately. Therefore, you are kindly informed to take necessary action to avoid such shortcomings.
- 3.5 Expenditure of the vote ledger should be controlled according to the frozen budgetary provisions in the amended budget prepared, after considering the managements of public expenditures as per the National Budget Circular No. 155. Treasury Final Accounting Statements are issued based on the initial budget estimates. Consequently, freezing of provisions aforementioned should also be indicated as a reason for the respective savings in the DGSA 6, 6(i) which explains the reasons for savings in votes. In addition to that, reasons for other savings should be explained accordingly.

4. Formats for the preparation of the Accounts

The specimens of the following formats annexed hereto should be used in the preparation of the Appropriation Account.

DGSA 1		Appropriation Account - 2012
DGSA 2		Appropriation Account by programme - 2012 (Appropriation Account to be prepared for each programme)
DGSA 3		Recurrent Expenditure by project (to be prepared for each programme)
DGSA 4		Capital Expenditure by project (to be prepared for each programme)
DGSA 5		Summary of Financing Expenditure by project (to be prepared by 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 the variations between total recurrent net provision and actual expenditure (to be prepared for each programme)
DGSA 6(i)	-	Explanation for the variations between total capital net provision and actual expenditure (to be prepared for each programme)
DGSA 7		Statement of Losses and waivers (to be prepared for each programme)
DGSA 7(i)	-	Statement of write off from books (to be prepared for each programme)
DGSA 8		Statement of Liabilities – (i) Excluding treasury approved provisions transferred to Deposit Account (to be prepared for each programme)
DGSA 8(i)	-	Statement of Liabilities – (ii) Provisions transferred to the Deposit Account with the approval of the Treasury in terms of F.R. 215(3) (b) and (c). (to be prepared for each programme)
DGSA 8(ii)	-	Statement of Liabilities – (iii) Statement of Commitment in terms of F.R. 94(2) and 94(3)

DGSA 9	Statement of Claims under Reimbursable Foreign Aid (to be prepared for each programme)
DGSA 10	Statement of Missing Vouchers (to be prepared for each programme)
Note(i)	- Report of the Movement of Non-current Assets - 2012
Note(ii)	- Summary of Control Accounts for Advance and Deposit Accounts - 2012
Note(iii)	Summary report on Imprest Accounts
Note(iv)- (a),(b)	- The Status Reports on Bank Accounts
DGSA(Audit) -	For the observation of the Auditor General pertaining to the Appropriation Account

5. Explanation for variation of Total Net Provisions and Total Expenditure.

Variation between total net provisions and actual expenditure of each and every expenditure item and explanations for variation to be furnished in DGSA 6 and 6(i). Explanation for variations between total net provision and total actual expenditure need not be furnished if the savings is less than 5% of the total net provision under each object code or Rs. 10,000/- whichever is higher. Explanations for variations should be concise and justified with reasonable facts. Further, the aforementioned reasons should consist of replies already given for Audit Queries, if any.

6. Presentation of the Appropriation Account.

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

- 6.1 Appropriation Account should be prepared in the DGSA – 1 format and duly certified. All detailed information to be presented in the account should be prepared separately as recurrent and capital expenditure in the formats DGSA 2 to DGSA 10 along with the required classifications. As all such accounting statements are considered as integral

parts of the Appropriation Account, the Chief Accounting Officers / Accounting Officers of each Ministry / Department / District Secretariat are requested to take necessary action to prepare Appropriation Account 2012 providing accurate information and adequate explanations as stipulated in F.R. 150.

- 6.2 In addition to the formats from DGSA- 2 to DGSA-10, information from Note (i) to Note (iv) should also be included in the Appropriation Account. Figures included in the Note (i) (ii) and (iii) should be reconciled with the figures appeared in the Treasury Final Accounting Statements. All such formats should be duly completed and presented after certifying for the correctness by the Chief Accountant / Director (Finance) / Commissioner (Finance) and if there is nothing to be reported in the particular formats, it should be presented as a certified “Nil” report.
- 6.3 It has been introduced the formats of DGSA – 11, DGSA – 11(i), DGSA 11(ii) and DGSA – 11(iii) only for the Department of National Budget so as to include the information on provisions under the vote of Contingency Services allocated for the aforementioned Department in order to release additional provisions to other votes in terms of section 6 of the Appropriation Account.
- 6.4 Appropriation Account should be prepared in the order of the formats mentioned in the Para 4 and presented as a bound volume. The outer cover and the Index giving relevant page numbers as per the order of the above formats should be included at the end of the volume for the observations of the Auditor General.
- 6.5 Only the account presented in DGSA 1 format of the Appropriation Account should be certified by the Chief Accounting officer and Accounting Officer. All signatories are responsible for the information given in detailed statements. Names with initials and the Designation should be clearly stated on the Account in respect of all signatories to the Account.

7. Formats of the Appropriation Account.

Formats of DGSA-1 to 10 and Note (i) to (iv) is available in the web site <http://www.treasury.gov.lk> of the Department of State Accounts and a soft copy could be obtained from the Deputy Director (Accounting Services) of this Department, if required.

8. Forwarding the Account to the Auditor General.

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

I After due certification, the original copy of the Appropriation Account should be forwarded to the Auditor General, along with two copies.

II The Audited Appropriation Account shall be distributed by Auditor General in the following manner.

- | | |
|----------------------------|---|
| (i) Original | To the Department of State Accounts |
| (ii) 1 st copy | To the Ministry / Department / District Secretariat
in charge of the Head of Expenditure |
| (iii) 2 nd copy | To be retained in the Auditor General's
Department. |

III Please also note that a separate set of printed copies of DGSA – 8, 8(i) and 8(ii) should be sent to the Deputy Director (Accounting Services) of the Department of State Accounts before 08th February 2013 and a separate set of copies of Note (i) to (iv) and copies of DGSA – 7, 7(i) and 8 should be sent to the Superintendent of Audit of the Treasury Audit Sub Office situated in the ground floor of the General Treasury Building, when the Appropriation Account is forwarded to the Auditor General.

For any further clarification needed in this regard, the Director (Accounting Services) or Deputy Director (Accounting Services) may be contacted at 0112-484753 and 0112-484737 respectively.



N.G. Dayaratne
Director General
Department of State Accounts
For Deputy Secretary to the Treasury

Copy – Auditor General

Appropriation Account - 2012

Expenditure Head No.

Name of Ministry / Department / District Secretariay

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

Chief Accountanting Officer

Name :

Designation :

Date :

Accounting Officer

Name :

Designation :

Date :

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

Name :

Date :

Appropriation Account by Programme - 2012

Expenditure Head No.:
Programme No. & Title :

Name of Ministry / Department / District Secretary :

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 69	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Savings/(Excess)	
	Rs.	Rs.	Rs.	Rs.	Rs.	(4-5)	
(a) Recurrent (DGSA 3)							
(B) Capital (DGSA 4)							
Total							

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

Date :

Recurrent Expenditure by Project

Expenditure Head No :
Programme No. & Title :

Name of Ministry / Department / District Secretariay

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 69	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Savings/(Excess) (4-5)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Project No:... & Title:...						
Personel Emoluments						
Other Expenditure						
Sub Total						
Project No:... & Title:...						
Personel Emoluments						
Other Expenditure						
Sub Total						
Grand Total						

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

Date :

Capital Expenditure by Project

Expenditure Head No.

Name of Ministry / Department / District Secretariay

Programme No. & Title :

Project No. & Title :

Object Code No.	Item No.	Financed by (Code No.)	Description of Items	(1)	(2)	(3)	(4)	(5)
				Provision in Annual Estimates	Transfers in terms F.R. 66 and 69 and Supplementary Provision and Supplementary Estimate Allocation	Total Net Provision (1+2)	Total Expenditure	Net Effect Savings/(Excess) (3-4)
				Rs.	Rs.	Rs.	Rs.	Rs.
								,
			Total					

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

Date :

Summary of Financing Expenditure by Programme

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

Financing		Programme 1 *		Programme 2 *		Grand Total		
Code	Description of Items	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	percentage***
		1	2	3	4	5	6	of Expenditure
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%
11	Domestic Funds							
12	Foreign Aid - Loan							
13	Foreign Aid - Grant							
14	Reimbursable Foreign Aid - Loan							
15	Reimbursable Foreign Aid - Grant							
16	Counterpart Fund							
17	Foreign Aid related Domestic Funds							
21	Special legal services							
	Total							

* Include figures under each programme according to DGSA 5(i)

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

*** State the percentage without decimal

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

Date :

Financing of Expenditure by Projects of each Programme

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

Programme No. & Title :

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

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

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

Explanation for variations Between Total Net provision and Actual Recurrent Expenditure

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

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

* Please see Section 5 of the circular.

** State the percentage of Savings without decimal

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

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

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

* Please see Section 5 of the circular.

** State the percentage savings without decimal

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

Date :

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

DGSA 7

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		

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

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		

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

1		
2		
3		
4		
Total		

Age Analysis per (ii)

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

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

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

Statement of write off from books

Expenditure Head No :
Programme No. & Title :

Name of Ministry / Department / District Secretariat :

1 Value of loss during the year

	<u>Value</u>	<u>No. of Cases</u>	<u>Value (Rs.)</u>
(i)	Below Rs. 25,000 .....	.....	.....
(ii)	Over Rs. 25,000 .....	.....	.....
		=====	=====

2 Statement of write off from the book and recoveries 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						
Total						

Note - Excluding losses and waiwrs to be accounted in DGSA 8, only any other losses and waivers under F.R.109 should be included in this format.

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

Date :

Statement of Liabilities - (i)

(Excluding the Provision Transferred to Deposit Account with the approval of the Treasury)

Expenditure Head No :

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

-

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

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

Date :

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

Name of Ministry / Department / District Secretariat :

Expenditure Code :

Programme No. & Title :

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

* Should be separately listed as follows:

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

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

Date :

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Receiver	Description of Commitments	Invoice No.	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 Accountant/Director(Finance)/Commissioner(Finance)

Date :

Statement of Claims Under Reimbursable Foreign Aid

DGSA - 9

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

Rs.

- | | |
|--|-------|
| (1) Provision in Estimates - 2012 under Reimbursable Foreign Aid including Supplementary provisions. | |
| (2) Total Expenditure disbursed during the year 2012, against (1) above. | ..... |
| (3) Total of Reimbursement Claims outstanding as at 1st January 2012. | |
| (4) Total of Reimbursement Claims made during the year 2012, in respect of years 2011 & prior years (if any). | ..... |
| (5) Total of Reimbursement Claims made during the year 2012, in respect of year 2012. | ..... |
| (6) Total of Claims disallowed by the Donor, during 2012 (if any), in respect of Claims 2011 or prior years (if any). | |
| (7) Total of Claims disallowed by the Donor, during 2012 (if any), in respect of Claims 2012. | ..... |
| (8) Total of Reimbursements received during the year 2012, in respect of years 2011 or prior years. | ..... |
| (9) Total of Reimbursements received during the year 2012, in respect of years 2012. | |
| (10) Total of reimbursement Claims outstanding as at 31st December 2012.
[(3+4+5) - (6+7) - (8+9)] | |
| (11) Total of Reimbursement Claims made after 31/12/2012 in respect of 2012 up to the finalisation of the Appropriation Account. | ..... |
| (12) Total of Reimbursement received after 31/12/2012 up to the finalisation of the Appropriation Account. | ..... |
| (13) Total of Reimbursement Claims outstanding as at the date of presenting the Appropriation Account. | ..... |
| (10 + 11 - 12) | |

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

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

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

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

Report of the Movement of Non-Current Assets - 2012

Note (i)

Expenditure Head No : Name of Ministry / Department / District Secretariat :

Object Code & Assets Category		Asset Code & Name	Opening Balance as at 01/01/2012	Additional during the year **	Disposals during the year *	Balance as at 31/12/2012
			Rs.	Rs.	Rs.	Rs.
2101	Vehicles	* 5.....				
		* 5.....				
		* 5.....				
2102	Furniture and Office Equipment	* 4.....				
		* 4.....				
		* 4.....				
2103	Plant, Machinery & Equipment	* 3.....				
		* 3.....				
		* 3.....				
2104	Buildings and Structures	* 1.....				
		* 1.....				
		* 1.....				
2105	Land and land Improvement	* 2.....				
		* 2.....				
		* 2.....				
Grand Total						

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

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

I hereby certify that the balance appearing as at 01.01.2012 is the net balance of the assets acquired during the the year 2004-2011 after deducting the value of disposed items of assets if any and that those balances are tallying with values in the Fixed Asset register and that annual verifications of stores carried out in respect of the years 2004/2005/2006/2007/2008/2009/2010/2011/2012 (Delete years not applicable) have witnessed their physical existence.

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

Date :

Summary of Control Accounts for Advance & Deposit Accounts - 2012

Expenditure Head No : Name of Ministry / Department / District Secretariat :

Name of Advance / Deposit Account	Account No.	As per Department Boo				Balance as per Treasury Books as at 31/12/2012
		Opening Balance as at 01/01/2012	Debits during th year	credits during the year	Balance as at 31/12/2012	
		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 in the Treasury printed copy should be included and non operative accounts should also be disclosed.

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

Name with Initials :

Date :

Summary report on Imprest Account - 2012

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

As per Ministry/ Department Books					Balance as at 31/12/2012 as per Treasury (Rs.)
Account No.	Opening Balance as at 01/01/2012 (Rs)	Total Debits during the year (Rs.)	Total Credit during the year (Rs.)	Closing Balance as at 31/12/2012 (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 31/12/2012

(2) Other reasons-

.....

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

(1) Unsettled sub imprest (Advances)

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

.....

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

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

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

Name with Initials :

Date :

Note (iv) (a)

**The Status Report as at 31/12/2012 on Old Bank Accounts not yet closed so far
in terms of Para (02) of Treasury Operation Circular No 5/2007 of 5/9/2007**

Name of Ministry / Department / District Seretariat :

Expenditure head No. :

name of Bank	Account No.	balance as per Cash Book as at 31/12/2012	Balance as per Bank Account as at 31/12/2012	Reasons for not yet closed accounts	Target date for closing of accounts	Month of Last bank reconciliation prepared

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

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

Name with Initials :

Date :

Note (iv) - (b)

**The Status Report as at 31/12/2012 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 31/12/2012	Balance as per Cash Book as at 31/12/2012	Total value of cheques not yet presented to bank as at 31/12/2012 (if exceeds 6 months)	Month of last bank reconciliation prepared

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

Chief Accountant / Director (Finance)/Commissioner (Finance)
Name with Initials :
Date :

Auditor General's Observations on the Appropriation Account - 2012

Name of Ministry / Department / District Seretariat :