

අධ්‍යක්ෂ ජනරාල්
பணிப்பாளர் நாயகம் } 2484728
Director General

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රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
இலாபக்கடன்

அரசு கணக்குகள் திணைக்களம்
பொது திறைசேரி

Department of State Accounts
GENERAL TREASURY

මගේ අංකය } SA/AS/CMA/38
எனது இல. }
My No.

ඔබේ අංකය }
எனது இல. }
Your No.

දිනය }
திகதி } 2010-12-25
Date

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

State Accounts Circular 213 /2010

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

Appropriation Account-2010

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

2. Language for the preparation of the Account.

Appropriation Account for the year 2010 should be prepared in all three languages Sinhala, Tamil and English separately in formats introduced for the purpose.

3. Figures for the preparation of the Account.

Based on the figures appearing in the Final Accounting Statement for 2010 released by State Accounts Department as per paragraph 3.3 of State Accounts Circular No 212/2010 of 04th November 2010 and figures included in Tables annexed to the Final Accounting Statement for 2010, Chief Accounting Officers/Accounting Officers are required to prepare their Appropriation Accounts in conformity with the following guidelines.

3.1 The Final Accounting Statements for 2010 and Tables annexed thereto contain provision made in the Annual Estimates, total net provisions, the total expenditures and the net effect savings or excesses. This information should be reconciled with your books of Accounts. Accordingly figures appear in the Final Accounting Statements for 2010 relating to your Head of Expenditure should be reconciled with your books of accounts before commencement of preparation of the Appropriation Account.

3.2 In preparing the Appropriation Account, total expenditure and saving/excesses should be reported to the nearest Rupee.

3.3 With regard to the F.R.66 and 69 transfers, only the total figures will be indicated in the Final Accounting Statement for 2010. However, another statement giving detailed F.R 66 and F.R 69 transfers individually will also be sent with that statement and figures appear in it also should be reconciled with your transfer applications before the compilation of the Appropriation Account.

3.4 All expenditures of ministries and parts of ministries assigned to new ministries as a result of restructuring of ministries in year 2010 should be transferred from their previous accounts in preparing the Appropriation Account for the year 2010. Your kind attention is drawn to the National Budget circular No: 148 dated 10.05.2010, State Account Circular No: 208/2010 dated 19.05.2010 and Extraordinary Gazette Notification dated 30.04.2010 in this regard.

4. Formats for the Preparation of the Accounts

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

DGSA 1	-	Appropriation Account
DGSA 2	-	Appropriation Account by programme (to be prepared for each programme)
DGSA 3	-	Recurrent Expenditure by project (to be prepared for each programme)
DGSA 4	-	Capital Expenditure by project (to be prepared for each programme)
DGSA 5	-	Summary of Financing Expenditure (to be prepared by summary details of DGSA 5 (i))
DGSA 5(i)	-	Financing of Expenditure (to be prepared project wise for each programme)
DGSA 6	-	Explanation for the variations between total recurrent net provision and actual expenditure. (to be prepared for each programme)
DGSA 6(i), (i)A	-	Explanation for the variations between pooled provision for recurrent expenditure and allocation. (Only for the Department of National Budget)
DGSA 7	-	Explanations for the variations between total capital net provision and actual expenditure (to be prepared for each Programme)
DGSA 7 (i), (i)A	-	Explanation for the variations between pooled provision for Capital Expenditure and allocation. (Only for the Department of National Budget)
DGSA 8	-	Statement of Losses (to be prepared for each programme)
DGSA 9(i)	-	Statement of Liabilities-(I) Excluding saving in provisions transferred to deposit account (to be prepared for each programme)
DGSA 9(ii)	-	Statement of liabilities-(ii) Provision Transferred to the Deposit Account in terms of FR 215(3) (b) & (c) (to be prepared for each programme) It is assumed that the names of the creditors would be identified when transferring provision to the deposit account.
DGSA 10	-	Statement of Claims under Reimbursable Foreign Aid (to be prepared for each Programme)
DGSA 11	-	Statement of missing Vouchers (to be prepared for each programme)
Note (i)	-	Report of the Movement of Non-Current Assets
Note (ii)	-	Summary of Control Accounts for Advance & Deposit Accounts
Note (iii)	-	Summary Report on Imprest Account

Note (iv) (a) &(b)- The Status Reports on Reconciliation of Bank Accounts

DGSA (Audit) - Two blank pages for the Auditor General's observations

5. Explanations for Variations of Total Expenditure

Variations between total net provision and actual expenditure of each and every expenditure item and explanations for variation to be furnished in DGSA 6 & 7. However, Explanations for variations between total net provision and total actual expenditure need not be furnished if the saving is less than 5% of the total net provision under each Object Code or Rs. 1000/= whichever is higher. Explanations for variations should be concise, informative and consistent with replies already given for audit queries, If any.

6. Presentation of the Appropriation Account

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

- 6.1 Appropriation Account should be prepared in the DGSA-1 format and duly certified. The large volume of information should be presented through the programme wise Appropriation Account which is prepared with project wise details along with required classifications under Recurrent and Capital Expenditure according to the formats from DGSA 2 to DGSA 11, which are considered as an integral part of the Appropriation Account.

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

- 6.2 In addition to the formats from DGSA-2 to DGSA-11 Appropriation Account should be completed with the flowing notes.

Note (i)- Report of the movement of Non-Current Assets as at 31st December 2010

Note (ii)- Summary of Control Accounts for Advance Accounts and Deposit Accounts-2010

Note (iii)-Summary Report on Imprest Accounts-2010

Note (iv)-The Status Reports on reconciliation of Bank Accounts (a & b)-2010

The figures of the above (i),(ii), &(iii) should be consisted of figures which are duly reconciled with figures appeared in Treasury Final Accounting Statements. All the required formats for these Notes should be duly completed & presented after certifying for the correctness by the Chief Accountant/ Director (Finance)/Commissioner (Finance) and if there is nothing to be reported in a particular format, it should be presented as a certified "Nil" report.

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

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

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

7. Certification of the Appropriation Account.

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

8. 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) 1st Copy - To the Ministry /Department/District Secretariat in charge of the Expenditure Head
 - (iii) 2nd Copy - To be retained in the Auditor General's Department.

9. Formats of the Appropriation Account

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


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

10.1 The Chief Accounting Officers and Accounting Officers are hereby requested to prepare their Appropriation Accounts for the year 2010, and forward to the Auditor General after certification on or before 31st March 2011 to enable Department of State Accounts to receive audited accounts by 30th April 2011.

10.2 Please also note that a separate set of printed and soft copies of DGSA 9(i),9(ii), Note (i) and (ii) should be sent to the Deputy Director (Accounting Services) of Department of State Accounts and a separate set of copies of Notes (i) to (iv) should be sent to the Audit Superintendent of Treasury Audit Sub office, when the Appropriation Account is forwarded to Auditor General.

11. Further Clarification needed, (if any.)

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


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

Copy: Auditor General

Appropriation Account - 2010

Expenditure Head No.

Name of Ministry / Department / District Secretariat:

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

Detailed Programme Appropriation Accounts and other detailed Accounting Statements in DGSA format Numbers 2 to 11 presented in pages from to and other Notes presented in pages from to form an integral part of this Appropriation

We hereby certify that the figures in this account, other detailed statements and Notes are correct and relevant accounts were reconciled with Treasury Books of Account and found correct.

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

Name :

Date :

Accounting Officer

Name :

Designation :

Date :

Chief Accounting Officer

Name :

Designation :

Date :

Appropriation Account by Programme - 2010

Expenditure Head No :

Name of Ministry / Department / District Secretariat:

Programme No. & Title :

Summary of Recurrent and Capital Expenditure

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

Recurrent Expenditure by Project

Expenditure Head No :
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

project No/Name, personel emoluments and all other projects and other charges	(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 Saving/(Excess) (4-5)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<u>Project No:.. & Title:...</u>						
Personal Emoluments						
Other Charges						
Sub Total						
<u>Project No:..... & Title:...</u>						
Personal Emoluments						
Other Charges						
Sub Total						
Grand Total						

Capital Expenditure by Project

Expenditure Head No :

Name of Ministry / Department / District Secretariat:

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 Saving/(Excess) (3-4)
				Rs.	Rs.	Rs.	Rs.	Rs.

Summary of Financing Expenditure

Expenditure Head No :
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

Financing		Programme 01*		Programme 02*		Total		Percentage of Expenditure (6÷5)x100
Code	Source	Net Provision**	Actual Expenditure	Net Provision **	Actual	Net Provision **	Actual Expenditure	
		1	2	3	4	5	6	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
11	Domestic Funds							
12	Foreign Aid - Loan							
13	Foreign Aid - Grant							
14	Reimbursable Foreign Aid - Loan							
15	Reimbursable Foreign Aid - Grant							
16	Counterpart Fund							
17	Foreign Aid related Domestic Funds							
21	Special law services							
	Total							

* Transfer from DGSA 5(i).

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

Financing of Expenditure

(Total Capital and Recurrent expenditure Projects of a Programme)

Expenditure Head No :
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

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

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

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

* Please see Section 5 of the circular.

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

Date:

**Explanation for the variation between Total Net Provision allocated to
Recurrent Expenditure to be transferred to any other Expenditure Heads
under Appropriation Act and Actual transfers.**

Name of Department :

Expenditure Head No :

Programme No :

Project No :

Programme No:	Project No:	Sub Project No:	Object Code No:	Financed by (Code No:)	Total Net Provision authorized	Provision transferred to any other Expenditure Heads in year (see DGSA 6 (i) "A")	Saving/Excess

Treasury Provisions transferred to any other Expenditure
Heads in year - Recurrent Expenditure

Details of Treasury Expenditure :- / / / / / /

License No:	Name of the Ministry/Department/District Secretariat which provisions are given	Expenditure Head No:	Programme No:	Project No:	Sub Oproject No;	Object Code No:	Financed by (Code No:)	Money allocated Rs.
	Total Money allocated under this Expenditure Head							

Please attach supplementary documents if this is not sufficient.

**Explanations for the Variations Between Total Net Provision and
Actual Capital Expenditure To be Referred To Column 5 of the DGSA -4**

Name of Ministry / Department / District Secretariat:

Expenditure Head No :

Programme No.	Project No.	Sub Project No.	Object Code No.	Financed by (Code No.)	Description	Saving/(Excess) without frozen Provision Rs. *	Percentage of Savings % *	Explanation
					<u>Description of Capital expenditure</u>			

* Please see the section 5 of the circular

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

Date:

**Explanation for the variation between Total Net Provision allocated to
Capital Expenditure to be transferred to any other Expenditure Heads
under Appropriation Act and Actual transfers.**

Name of Department :

Expenditure Head No :

Programme No :

Project No :

Programme No:	Project No:	Sub Project No:	Object Code No:	Financed by (Code No:)	Total Net Provision authorized	Provision transferred to any other Expenditure Heads in year (see DGSA 7 (i) "A")	Saving/Excess

Statement of Losses

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

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

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

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

1
2
3
4
5

Total

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

Age Analysis

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

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

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

1
2
3
4
5

Total

Statement of Liabilities - (i)
(Excluding the Provision Tansfered to Deposit Account)

Expenditure Head No. :
Programme No. & Title :

Name of Ministry /Department/ District Secretariat:

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

* Should be seperatly listed as follows;

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

DGSA 9(ii)

Expenditure Head No. :
 Programme No. & Title :

Name of Ministry /Department/ District Secretariat:

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

* Should be seperatly listed as follows.

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

Statement of Claims Under Reimbursable Foreign Aid

Name of Ministry / Department / District Secretariat:

Programme No. & Title:

Rs.

- | | |
|--|-------|
| (1) Provision in Estimates-2010 under Reimbursable Foreign Aid including Supplementary Provisions. | ..... |
| (2) Total Expenditure disbursed during the year 2010, against (1) above. | ..... |
| (3) Total of Reimbursement Claims outstanding as at 1st January 2010. | ..... |
| (4) Total of Reimbursement Claims made during the year 2010, in respect of years 2009 & prior years (if any). | ..... |
| (5) Total of Reimbursement Claims made during the year 2010, in respect of year 2010. | ..... |
| (6) Total of Claims disallowed by the Donor during 2010 (if any), in respect of claims 2009 or prior years (if any). | ..... |
| (7) Total of Claims disallowed by the Donor during 2010 (if any), in respect of claims 2010. | ..... |
| (8) Total of Reimbursements received during the year 2010, in respect of years 2009 or prior years | ..... |
| (9) Total of Reimbursements received during the year 2010, in respect of years 2010. | ..... |
| (10) Total of Reimbursement Claims outstanding as at 31st December 2010.
[(3+4+5) - (6+7) - (8+9)] | |
| (11) Total of Reimbursement Claims made after 31/12/2010 in respect of 2010 up to the finalisation of the Appropriation Account. | ..... |
| (12) Total of Reimbursement received after 31/12/2010 up to the finalisation of the Appropriation Account. | ..... |
| (13) Total of Reimbursement Claims outstanding as at the reporting date.
(10 + 11 - 12) | |

Statement of Missing Vouchers

Expenditure Head No.
Programme No. & Title :

Name of Ministry/Department/District Secretariat :

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

Report of the Movement of Non-Current Assets - 2010

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Object Code & Assets Category		Asset Code & Name	Opening Balance as at 01/01/2010 *	Additions during the year **	Disposals during the year *	Balance as at 31/12/2010
			Rs.	Rs.	Rs.	Rs.
2101	Vehicles	* 5				
		* 5				
		* 5				
2102	Furniture and Office Equipment	* 4				
		* 4				
		* 4				
2103	Plant, Machinery & Equipment	* 3				
		* 3				
		* 3				
2104	Buildings and Structures	* 1				
		* 1				
		* 1				
2105	Land and Land Improvement	* 2				
		* 2				
		* 2				
Grand Total						

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

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

I hereby certify that the balance appearing as at 01.01.2010 is the net balance of the assets acquired during the year 2004 - 2009 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 (Delete years not applicable) have witnessed their

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

Name with Initials :

Note (ii)

Summary of Control Accounts for Advance & Deposit Accounts - 2010

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Account No. & Name	Account No.	As Per Department Books				Balance as per Treasury Accounts as at 31/12/2010 Rs.
		Opening Balance as at 01/01/2010	Debits during the year	Credits during the year	Balance as at 31/12/2010	
		Rs.	Rs.	Rs.	Rs.	
I. Advances to Public Officers						
II. Other Advances						
III. Miscellaneous Advances						
IV. Deposit Accounts						
(i) General Deposits						
(ii) Other Deposits						

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

* Non operative accounts should also be disclosed.

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

Name with Initials :

Date : .

Note (iii)

Summary Report on Imprest Accounts - 2010

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

[illegible]

1. Please show reasons for difference between above 5 and 6.
 (1) Remitted to the Treasury but not updated cash book balance as at 31/12/2010
 (2) Other reasons

2. Describe the balance shown in above 5, as follows
- (1) Unsettled sub imperst (Advances)
 - (2) Errors when summary of accounts is prepared (if any).

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

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

Name with Initials :

Date :

in terms of Para(02) of Treasury Operation Circular No 5/2007 dated on 5/9/2007.

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Name of Bank	Account No.	Cash Book Balance as at 31/12/2010	Balance as at 31/12/2010 as per Bank Statement	Reasons for account not yet closed	Target date for the closing of account	Month of Last bank reconciliation prepared

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

Chief Accountant/ Director(Finance)/Commosioner (Finance)

Name with Initials :

Date :

Note (iv)-b

The Status Report as at 31/12/2009 on Reconciliation of New Bank Accounts opened
in terms of Para (1) of Treasury Operation Circular No 5/2007 of 5/9/2007.

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Name of Bank	Account No.	Balance as per Cash Book as at 31/12/2010	Balance as per Bank Statement as at 31/12/2010	Total value of cheques not yet presented to bank as at 31.12.2010 (if exceeds 6 month)	Month of last bank reconciliation prepared

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

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

Name with Initials :

Date :

Auditor General's Observations on the Appropriation Account - 2010

Name of Ministry / Department / District Secretariat: