

தலைப்புகள்/Telephones :

அமைச்சர் தலைவர்  
பணிப்பாளர் நாயகம் } 2484728  
Director General

தொலைபேசி } 2484500  
பொது } 2484600  
General } 2484700

குடிசை }  
தொலைநகல் } (941) 2473856  
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රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව  
இலங்கை அரசாங்கம்  
அரசு கணக்குகள் திணைக்களம்  
பொது திறைசேரி  
Department of State Accounts  
GENERAL TREASURY

මගේ අංකය }  
எனது இல. }  
My No. }  
ඔබේ අංකය }  
உமது இல. }  
Your No. }  
දිනය }  
திகதி }  
Date }

SA/AS/CMA/31

2008/12/04

කැ. පෙ. අංකය 1559, පළමුවන මහල,  
இலங்கை கார்ப்பொலி, 1559, 1<sup>ம்</sup> மாடிக், சீலங்கை.  
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 198/2008

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

Appropriation Account-2008

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

2. Language for the preparation of the Account.

Appropriation Account for the year 2008 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 2008 released by State Accounts Department as per paragraph 3.3 of State Accounts Circular No 196/2008 of 05<sup>th</sup> November 2008 and figures included in Tables annexed to the Final Accounting Statement for 2008 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 2008 and Tables annexed thereto contain provision made in the Annual Estimates, total net provisions, the total expenditures and the net effect savings or excesses. These information should be reconciled with your books of Accounts. Accordingly figures appear in the Final Accounting Statements for 2008 relating to your Head of Expenditure should be reconciled with your books of account before the commencement of the preparation of Appropriation Account.
- 3.2 In preparing the Appropriation Account, total expenditure and Saving/excesses should be reported to the nearest Rupee.
- 3.3 With regard to the F.R.66 and 69 transfers, only the total figures will be indicated in the Final Accounting Statement for 2008. However, another statement giving detailed F.R 66 and F.R 69 transfers individually will also be sent with that statement and figures appear in it also should be reconciled with your transfer applications before the compilation of the Appropriation Account.



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

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

|                     |   |   |
|---------------------|---|---|
| DGSA 1              | - | Appropriation Account   |
| DGSA 1(Audit)       | - | Two blank pages for the use of the Auditor General's Department   |
| 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              | - | Financing of Expenditure (to be prepared for each programme, for recurrent and capital Expenditure separately.)                 |
| DGSA 6              | - | Explanation for the Variations between Total Net provision and Actual Recurrent Expenditure (to be prepared for each programme) |
| DGSA 7              | - | Explanations for the Variations between Total Net Provision and Actual Capital Expenditure (to be prepared for each Programme)  |
| DGSA 8              | - | Statement of Losses (to be prepared for each programme)   |
| DGSA 9(i)           | - | Statement of Liabilities (to be prepared for each programme)  |
| DGSA 9(ii)          | - | Statement of missing Vouchers (to be prepared for each programme)   |
| DGSA 9(iii)         | - | Statement of provision Transferred to the Deposit Account in terms of FRR 215(3) (b) & (c) (to be prepared for each programme)  |
| DGSAI 10            | - | Statement of Claims under Reimbursable Foreign Aid (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   |

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

Explanations for variations between total net provision and total actual Expenditure need not be furnished if the saving is less than 5% of the total net provision under each Object Code or Rs. 1000/= whichever is higher. Reasons given in explanations for variations should be concise and informative and should be consistent with replies already given for audit queries. If any.

#### 6. Presentation of the Appropriation Account

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

6.1 Appropriation Account should be prepared in the DGSA-1 format and duly certified. In view of the heavy volume of information to be presented in the Account, Appropriation Account could be presented with supporting programme Appropriation Accounts prepared to provide information in detailed manner along with further details by projects with classifications under Recurrent and Capital Expenditure separately in the formats given as "DGSA 2" to DGSA 10" All these detailed accounting statements are considered as an integral part of the Appropriation Account

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

6.2 In addition to the formats of DGSA-2 to DGSA-10 following Notes to the Appropriation Account should be completed after reconciliation of Departmental books of account with the Table 67 of Final Accounting Statement for-2008

Note ( i)- Report of the movement of Non-Current Assets as at 31<sup>st</sup> December 2008

Note (ii)- Summary of Control Accounts for Advances & Deposit Accounts-2008

Note (iii)-Summary Report on Imp rest Accounts-2008

Note (iv)-The Status Reports on reconciliation of bank Accounts (a & b)-2008

All the required formats for these Notes are to be duly completed & presented along with a certificate given by the Chief Accountant/Head of Finance Division and if there is nothing to be reported in a particular format, it should be presented by completing it as a "Nil" report.

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

I. Outer cover of the Bound Volume as suitably designed.

ii. First page for "Contents" giving relevant page number of each supporting accounting statement and Note.

iii. Appropriation Account.

iv. Programme Appropriation Accounts, presenting each Programme in DGSA-2 along with details in DGSA-3 to 10, 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 1 (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.10 and Notes 1 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. Required amendment to the F.R.150 in this regard will be informed in due course.

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

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

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



**9. Appropriation Account Formats**

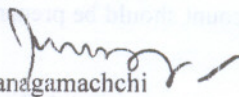
The file in electronic form, containing formats of DGSA-1 to 10 and Note (i) to (iv) is available in this Department and if required, it could be obtained from the Assistant Director (Accounting Services) of this Department (Telephone No.2484737) by providing a diskette.

**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 2008 , and certify them and forward to the Auditor General on or before 31<sup>st</sup> March 2009 to enable to receive audited accounts by the Department of State Accounts by 30<sup>th</sup> April 2009.
- 10.2 Please also note that a separate set of printed and soft copies of DGSA 9(i), Note ( i ) and ( ii) should be sent to the Deputy Director (Final Accounts) of Department of State Accounts and a separate set of copies of Notes ( i ) to (iv) should be sent to the Audit Superintendent of Treasury Audit Sub office, when the Appropriation Account is forwarded to Auditor General.

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

Any further Clarification needed in this regard, the Director Mr.S.Aloisious (Accounting Services) of this Department may be contacted at 2484733.

  
D. Widanagamachchi  
Director General of State Accounts  
For Deputy Secretary to the Treasury

Copy: Auditor General

**9. Appropriation Account Formats**

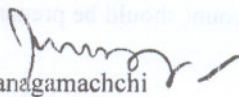
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 D. Widanagamachchi  
 Director General of State Accounts  
 For Deputy Secretary to the Treasury

Copy: Auditor General



**Appropriation Account - 2008**

Expenditure Head No.

Name of Ministry / Department / District Secretariat:

| Programme Number given in Annual Estimates | Title of the Programme given in Budget Estimates | (1)                           | (2)   | (3)   | (4)                               | (5)                           | (6)               | (7)  | (8)   | Page No. (Reference to relevant DGSA 2 format) |
|--|--|-------------------------------|---|---|-----------------------------------|-------------------------------|-------------------|--|---|--|
|  |  | Provision in Budget Estimates | Provision Frozen in terms of Budget O'r No. 137 | Supplimentary Provision and Supplimentary Estimate Allocation | Transfers in terms F.R. 66 and 69 | Total Net Provision (1-2)+3±4 | Total Expenditure | Net Effect Saving/(Excess) with frozen Provision (1+3±4)-6 | Net Effect Saving/(Excess) without frozen Provision (5-6) |  |
|  |  | Rs.                           | Rs.   | Rs.   | Rs.                               | Rs.                           | Rs.               | Rs.  | Rs.   |  |
|  | <b>Recurrent</b>                                 |                               |   |   |                                   |                               |                   |  |   |  |
| XX<br>XX<br>XX<br>XX                       |  |                               |   |   |                                   |                               |                   |  |   |  |
|  | <b>Sub Total (Recurrent)</b>                     |                               |   |   |                                   |                               |                   |  |   |  |
|  | <b>Capital</b>                                   |                               |   |   |                                   |                               |                   |  |   |  |
| XX<br>XX<br>XX                             |  |                               |   |   |                                   |                               |                   |  |   |  |
|  | <b>Sub Total (Capital)</b>                       |                               |   |   |                                   |                               |                   |  |   |  |
|  | Total of Recurrent                               |                               |   |   |                                   |                               |                   |  |   |  |
|  | Total of Capital                                 |                               |   |   |                                   |                               |                   |  |   |  |
|  | <b>Grand Total</b>                               |                               |   |   |                                   |                               |                   |  |   |  |

Detailed Programme Appropriation Accounts and other detailed Accounting Statements in DGSA format Numbers 2 to 10 presented in pages from ..... to ..... and other Notes presented in pages from ..... to ..... form an integral part of this Appropriation Account.

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

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

Name :

Date :

Accounting Officer

Name :

Designation :

Date :

Chief Accounting Officer

Name :

Designation :

Date :

## Appropriation Account by Programme - 2008

Expenditure Head No :  
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

### Summary of Recurrent and Capital Expenditure

| Nature of Expenditure with DGSA format Reference | (1)                           | (2)   | (3)   | (4)                                      | (5)                           | (6)               | (7)  | (8)   | Page No. (Reference to relevant DGSA format) |
|--|-------------------------------|---|---|--|-------------------------------|-------------------|--|---|--|
|  | Provision in Budget Estimates | Provision Frozen in terms of Budget O'r No. 137 | Supplimentary Provision and Supplimentary Estimate Allocation | Transfers in terms of the F.R. 66 and 69 | Total Net Provision (1-2)+3±4 | Total Expenditure | Net Effect Saving/(Excess) with frozen Provision (1+3±4)-6 | Net Effect Saving/(Excess) without frozen Provision (5-6) |  |
|  | Rs.                           | Rs.   | Rs.   | Rs.                                      |                               | Rs.               | Rs.  | Rs.   |  |
| (a) Recurrent (DGSA 3)                           |                               |   |   |  |                               |                   |  |   |  |
| (b) Capital (DGSA 4)                             |                               |   |   |  |                               |                   |  |   |  |
| <b>Total</b>                                     |                               |   |   |  |                               |                   |  |   |  |

## Recurrent Expenditure by Project

Expenditure Head No :  
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

| Nature of Expenditure<br>with DGSA format<br>Reference | (1)                                 | (2)  | (3)   | (4)  | (5)                                 | (6)                  | (7)  | (8)   |
|--|-------------------------------------|--|---|--|-------------------------------------|----------------------|--|---|
|  | Provision in<br>Budget<br>Estimates | Provision<br>Frozen in terms<br>of Budget O'r<br>No. 137 | Supplimentary<br>Provision and<br>Supplimentary<br>Estimate<br>Allocation | Transfers in<br>terms of the<br>F.R. 66 and 69 | Total Net<br>Provision<br>(1-2)+3±4 | Total<br>Expenditure | Net Effect<br>Saving/(Excess)<br>with frozen<br>Provision<br>(1+3±4)-6 | Net Effect<br>Saving/(Excess)<br>without frozen<br>Provision<br>(5-6) |
|  | Rs.                                 | Rs.  | Rs.   | Rs.  |                                     | Rs.                  | Rs.  | Rs.   |
| <b>Project No:.. &amp; Title:...</b>                   |                                     |  |   |  |                                     |                      |  |   |
| <b>Management</b>                                      |                                     |  |   |  |                                     |                      |  |   |
| Personal Emoluments                                    |                                     |  |   |  |                                     |                      |  |   |
| Other Charges  |                                     |  |   |  |                                     |                      |  |   |
| <b>Sub Total</b>                                       |                                     |  |   |  |                                     |                      |  |   |
| <b>Project No:..... &amp; Title:...</b>                |                                     |  |   |  |                                     |                      |  |   |
| Personal Emoluments                                    |                                     |  |   |  |                                     |                      |  |   |
| Other Charges  |                                     |  |   |  |                                     |                      |  |   |
| <b>Sub Total</b>                                       |                                     |  |   |  |                                     |                      |  |   |
| <b>Grand Total</b>                                     |                                     |  |   |  |                                     |                      |  |   |
|  |                                     |  |   |  |                                     |                      |  |   |





## Financing of Expenditure

Expenditure Head No :  
 Programme No. & Title :

Name of Ministry / Department / District Secretariat:

| Applicable Law     | Code | Source                             | Capital Expenditure |            |            |            |            | Total |
|--------------------|------|------------------------------------|---------------------|------------|------------|------------|------------|-------|
|                    |      |                                    | Project 01          | Project 02 | Project 03 | Project 04 | Project 05 |       |
|                    |      |                                    | Rs.                 | Rs.        | Rs.        | Rs.        | Rs.        |       |
| Appropriation Act. | 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 |                     |            |            |            |            |       |
| Special Law        | 21   | Domestic Funds                     |                     |            |            |            |            |       |
|                    |      | <b>Total (Capital Expeniture)</b>  |                     |            |            |            |            |       |
|                    |      |                                    |                     |            |            |            |            |       |



**Explanations for the Variations Between Total Net Provision  
and Actual Recurrent Expenditure (Reference to DGSA-3)**

Name of Ministry / Department / District Secretariat:

Expenditure Head No :

| Programme No. | Project No. | Object Code No. | Financed by<br>(Code No.) | Description | Saving/(Excess)<br>without frozen<br>Provision<br>Rs.<br>* | Explanation |
|---------------|-------------|-----------------|---------------------------|-------------|--|-------------|
|               |             |                 |                           |             |  |             |

\* Net Effect as shown in column 8 of DGSA 3

**Explanations for the Variations Between Total Net Provision and  
Actual Capital Expenditure (Reference to DGSA-4)**

Name of Ministry / Department / District Secretariat:

Expenditure Head No :

| Programme No. | Project No. | Object Code No. | Financed by<br>(Code No.) | Description | Saving/(Excess)<br>without frozen<br>Provision<br>Rs.<br>* | Explanation |
|---------------|-------------|-----------------|---------------------------|-------------|--|-------------|
|               |             |                 |                           |             |  |             |

\* Net Effect as shown in column 7 of DGSA 4

Chief Accountant / Head of Finance Division

Date:

Accounting Officer

Date:

Chief Accounting Officer:

Date



## Statement of Losses

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

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

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

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

| <u>Classification of the cases by Nature of Losses.</u> | <u>Amount (Rs.)</u> |
|---|---------------------|
| 1   |                     |
| 2   |                     |
| 3   |                     |
| 4   |                     |
| 5   |                     |

**(ii) Statement of Losses being held to be Written off/ Waived off.**

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

**Age Analysis**

|                       | <u>Age Analysis</u>         |              |
|-----------------------|-----------------------------|--------------|
|                       | <b>Less than five years</b> | No. of Cases |
| Amount                |                             | Rs.-         |
| <b>5 - 10 years</b>   | No. of Cases                |              |
|                       | Amount                      | Rs.-         |
| <b>Over Ten years</b> | No. of Cases                |              |
|                       | Amount                      | Rs.-         |

| <u>Classification of the cases by Nature of Losses.</u> | <u>Amount (Rs.)</u> |
|---|---------------------|
| 1   |                     |
| 2   |                     |
| 3   |                     |
| 4   |                     |
| 5   |                     |

**Statement of Liabilities**

Expenditure Head No. :  
 Programme No. & Title :

Name of Ministry /Department/ District Secretariat:

| Name of Creditor * | Description of Liability | Invoice No./<br>L/C Nos. &<br>etc. | Project | Object<br>Code | Financing<br>Code | Amount<br>Rs. | Whether Funds have<br>been transferred to<br>Deposit A/c in terms of<br>FRR 215(3), (b) & (c) If<br>so, please indicate<br>amount & Sub A/c No. |
|--------------------|--------------------------|------------------------------------|---------|----------------|-------------------|---------------|---|
|                    |                          |                                    |         |                |                   |               |   |

\* Should be separately listed as follows;

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



Statement of Missing Vouchers

Expenditure Head No.  
Programme No. & Title :

Name of Ministry /Department/ District Secretariat:

| Date | Voucher No. | Name of Payee | Amount (Rs) |
|------|-------------|---------------|-------------|
|      |             |               |             |

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

Expenditure Head No. :  
 Programme No. & Title :

Name of Ministry /Department/ District Secretariat:

| Project | Object Code | Financing Code | Details of Payment | Amount Transferred | Invoice No/L.C.No & etc |
|---------|-------------|----------------|--------------------|--------------------|-------------------------|
|         |             |                |                    |                    |                         |

**Statement of Claims Under Reimbursable Foreign Aid**

| Name of Ministry / Department / District Secretariat:  | Rs.   |
|--|-------|
| Programme No. & Title:   |       |
| (1) Provision in Estimates-2008 under Reimbursable Foreign Aid including Supplementary Provisions.                               |       |
| (2) Total Expenditure disbursed during the year 2008, against (1) above.   | ..... |
| (3) Total of Reimbursement Claims outstanding as at 1st January 2008.  | ..... |
| (4) Total of Reimbursement Claims made during the year 2008, in respect of years 2007 & prior years (if any).                    | ..... |
| (5) Total of Reimbursement Claims made during the year 2008, in respect of year 2008.  | ..... |
| (6) Total of Claims disallowed by the Donor during 2008 (if any), in respect of claims 2007 or prior years (if any).             | ..... |
| (7) Total of Claims disallowed by the Donor during 2008 (if any), in respect of claims 2008.                                     | ..... |
| (8) Total of Reimbursements received during the year 2008, in respect of years 2007 or prior years                               | ..... |
| (9) Total of Reimbursements received during the year 2008, in respect of years 2008.   | ..... |
| (10) Total of Reimbursement Claims outstanding as at 31st December 2008.<br>[ (3+4+5) - (6+7) - (8+9) ]                          | ..... |
| (11) Total of Reimbursement Claims made after 31/12/2008 in respect of 2007 up to the finalisation of the Appropriation Account. | ..... |
| (12) Total of Reimbursement received after 31/12/2008 up to the finalisation of the Appropriation Account.                       | ..... |
| (13) Total of Reimbursement Claims outstanding as at the reporting date.<br>(10 + 11 - 12)                                       | ..... |



## Report of the Movement of Non-Current Assets - 2008

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

| Object Code & Assets Category |                                | Asset Code & Name | Opening Balance as at 01/01/2008 * | Additions during the year ** | Disposals during the year * | Balance as at 31/12/2008 |
|-------------------------------|--------------------------------|-------------------|------------------------------------|------------------------------|-----------------------------|--------------------------|
|                               |                                |                   | 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 .....         |                                    |                              |                             |                          |
| <b>Grand Total</b>            |                                |                   |                                    |                              |                             |                          |

(\* 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 01.01.2008 is the net balance of the assets acquired during the year 2004 - 2007 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 (Delete years not applicable) have witnessed their physical

Chief Accountant/ Head of Finance Division

Name with Initials :

Date :

## Summary of Control Accounts for Advance & Deposit Accounts - 2008

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

| Account No. & Name             | Account No. | Opening Balance<br>as at 01/01/2008 | Debits during the<br>year | Credits during the<br>year | Balance as at<br>31/12/2008 | Balance as per<br>Treasury Accounts<br>as at 31/12/2008 |
|--------------------------------|-------------|-------------------------------------|---------------------------|----------------------------|-----------------------------|---|
|                                |             | Rs.                                 | Rs.                       | Rs.                        | Rs.                         | Rs.   |
| I. Advances to Public Officers |             |                                     |                           |                            |                             |   |
| II. Other Advances             |             |                                     |                           |                            |                             |   |
| III. Miscellaneous Advances    |             |                                     |                           |                            |                             |   |
| IV. Deposit Accounts           |             |                                     |                           |                            |                             |   |

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).

Chief Accountant/ Head of Finance Division  
Name with Initials :  
Date : .

**Summary Report on Imprest Accounts - 2008**

|                               |   |  |  |   |
|-------------------------------|---|--|--|---|
| <b>Expenditure Head No. :</b> |   | <b>Name of Ministry / Department / District Secretariat:</b> |  |   |
| <b>Account No.</b>            | <b>Opening Balance as at<br/>01/01/2008</b> | <b>Total debits during<br/>the year</b>                      | <b>Total credits during<br/>the year</b> | <b>Closing Balance as at<br/>31/12/2008</b> |
|                               | <b>(Rs.)</b>                                | <b>(Rs.)</b>   | <b>(Rs.)</b>                             | <b>(Rs.)</b>                                |
| .....                         | .....                                       | .....  | .....                                    | .....                                       |
| .....                         | .....                                       | .....  | .....                                    | .....                                       |
| .....                         | .....                                       | .....  | .....                                    | .....                                       |
| .....                         | .....                                       | .....  | .....                                    | .....                                       |
| .....                         | .....                                       | .....  | .....                                    | .....                                       |
| .....                         | .....                                       | .....  | .....                                    | .....                                       |
| .....                         | .....                                       | .....  | .....                                    | .....                                       |
| .....                         | .....                                       | .....  | .....                                    | .....                                       |

I hereby certify that the closing balances of the above Imprest Accounts were reconciled with the lists of individual sub imprest balances. Details of unsettled advances (if any) are attached.

Chief Accountant/ Head of Finance Division  
Name with Initials :  
Date :





**The Status Report as at 31/12/2008 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. | Date of Opening | Balance as per Bank Statement as at 31/12/2008 | Balance as per Cash Book as at 31/12/2008 | Remarks |
|--------------|-------------|-----------------|--|---|---------|
|              |             |                 |  |   |         |
|              |             |                 |  |   |         |
|              |             |                 |  |   |         |
|              |             |                 |  |   |         |
|              |             |                 |  |   |         |
|              |             |                 |  |   |         |
|              |             |                 |  |   |         |
|              |             |                 |  |   |         |

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

Chief Accountant/ Head of Finance Division

Name with Initials :

Date :

**Auditor General's Observations on the Appropriation Account - 2008**

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