# Formats and guidelines to be published on the Public Accounts Department website in relation to Public Finance Circular 02/2020

Formats / Guidelines No.	Description of Formats / Guidelines	Relevant chapter of the New Public
		Finance Circular
Public Finance Circular 02/20	20	
01	Guideline for submission of monthly summary of	Clause 07.1 of the PFC 01/2020
	accounts to the Department of state accounts under	
	the FR 426	
02	Guidelines for reconciliation of Treasury Books with	Clause 07.2 and 07.3 of the PFC 02/2020
	Departmental Books under FR 427 and providing	
	Treasury Accounting Statements under FR 416	
03	Guidelines and forms on Regulation of Accounts under	Clause 07.4 of the PFC 02/2020
	Miscellaneous Deposit Accounts of the Treasury	
04	Submission of Annual Statement of Special Advance	Clause 10.01 of the PFC 02/2020
	Accounts In terms of FR 506(D)	
05	Issuance of Guidelines in relevant to Closing of	Clause 09 of the PFC 02/2020
	Treasury Books included in paragraph 09, part II of	
	Public Finance Circular No. 01/2020 under FR 429	

Sgd by: G.A.S. Athula Kumara
Director General(Acting)
Department of State Accounts

Guideline 01

Clause 07.1 of P.F.Cir. 01/2020

## Guideline for submission of monthly summary of accounts to the Department of State Accounts under the FR 426.

All the Ministries, Departments and District Secretariats should forwarded their Monthly Accounts Summaries in respect of October to December 2020 to the Department of State Accounts on or before the dates stipulated in the para 5 below and the monthly summary submission date for the month of September have been extended to 19<sup>th</sup> October 2020 due to the prevailing COVID situation.

- 2. The Department of State Accounts prepares the consolidated Monthly Accounting Statements of each month before the 10<sup>th</sup> day of the subsequent month. Therefore, the Monthly Accounts Summary should be e-mailed through cigassummary@sad.treasury.gov.lk to reach to this department on or before the dates stated in the said schedule. To avoid the inclusion of erroneous data into the Treasury Accounts, it is the responsibility of the respective officials that only the accurate information are sent after daily scrutinizing the day to day data entered in to CIGAS programme. Therefore, actions should be taken to forward these account summaries only through the official e-mail of the Chief Financial Officer/ Chief Accountant/ Accountant after examining by the respective officer.
- 3. In the event any rejection of data by the Department of State Accounts, it will be informed immediately to the same e-mail address the monthly account summaries rendered, hence the required rectifications should be forwarded before the scheduled date. It is also emphasized that actions will be taken as per FR 426 with regard to delayed monthly account summaries.
- 4. It is further informed that monthly summaries to be submitted to the Department of State Accounts on or before the deadline indicated in the attached schedule and if there any technical issue in the New CIGAS, please contact one of the following officers to obtain required technical support.

### Guidelines for reconciliation of Treasury Books with Departmental Books under FR 427 and Providing Treasury Accounting Statements under FR 416.

It has been decided to provide the facility to obtain Treasury Accounting Statements through New CIGAS Web Application for all Government Ministries, Departments, Special Spending Units and District Secretariats from August 2019 onwards.

New Treasury Monthly/Annual Accounting Statements in the column "c" of the following table can be obtained through **www.newcigas.treasury.gov.lk** (Main Menu → Treasury Monthly Accounting Statements)

The same usernames and passwords already allocated to authorized officials of your institution under New CIGAS Web Application can also be used to obtain the relevant Monthly/Annual Accounting Statements.

#### Treasury Monthly/Annual Accounting Statements

	Category (a)	and the second of the second of the second	sury Accounting atements (b)	New Treasury Monthly/Annual Accounting Statements (c)			
No	Name	Table Number	Name of the Table	Accounting Statement Number	Name of the Accounting Statement		
		BTBL 33	Monthly Expenditure Summary	SA-10	Monthly Expenditure Summary		
`1	Expenditure	BTBL 31	Monthly Expenditure Statement	SA-11	Monthly Expenditure Report		
		BTBL 33	Monthly Expenditure Summary	SA-12	Revised Budgetary Allocation Report		

	Category (a)		sury Accounting atements (b)		asury Monthly/Annual ounting Statements (c)
No	Name	Printouts Number	Name of the Statement	Accounting Statement Number	Name of the Accounting Statement
		BTBL 67	Treasury Detailed Accounts Statement	SA-70	Monthly Treasury Authorized Imprest Accounts Summary
7	Treasury Authorized Imprest	BTBL 67	Treasury Detailed Accounts Statement	SA-71	Imprest Received/ Remitted Report
	Accounts	BTBL 72	General Deposits/ Imprest/Treasury Miscellaneous Advance Accounts Report	SA-72	Annual Treasury Authorized Imprest Accounts Report
	Non	BTBL 72A	General Deposits/ Imprest/Treasury Miscellaneous Advance Accounts Report	SA-80	Monthly Non-Financial Asset Accounts Summary
8	Financial Assets	BTBL 67	Treasury Detailed Accounts Statement	SA-81	Monthly Non-Financial Asset Accounts Report
		-	-	SA-82	Cumulative Non-Financial Asset Accounts Report
	Liabilities /	BTBL 72A	General Deposits/ Imprest/Treasury Miscellaneous Advance Accounts Report	SA-90	Monthly Liability/ Reserves Summary
9	Reserves	BTBL 67	Treasury Detailed Accounts Statement	SA-91	Monthly Liability/ Reserves Report
		-	-	SA-92	Cumulative Commitment/ Liability Report
10	Trial Balance	-	-	SA-100	Monthly Trail Balance Report

Guideline No. 03

Clause 07.4 of PF Cir. 2/2020

# Guidelines and Forms on Regularization of Accounts under Miscellaneous Deposit Accounts of the Treasury

It is requested to submit the form No. 1 and 2 after reconciling the year end Deposit Balances with the individual Balance List obtained from the New CIGAS Program for each of the Deposit Accounts categories initiated in terms of State Accounts Circular No. 243/2015 dated 24/06/2015 and Form No. 3 for the purpose of following-up and analyses of the Deposit Accounts activities at the end of the year also should be duly completed and submitted to the Department of State Accounts on or before 28th February of the following financial year.

The relevant forms can be downloaded from the website of the Department of State Accounts.

Sgd/. P. A. S. Athula Kumara

Director General (Acting)

**Department of State Accounts** 

අමාතාහංශය / දෙපාර්තමේන්තුව/ Ministry / Department :

ශීර්ෂය/தலைப்பு/ Head :

#### 20..12.31 දිනට ශේෂ සැසඳුම් පුකාශය 20..12.31ம் திகதிய இணக்க கூற்று அறிக்கை Reconciliation Statement as at 31-12-20..

කැන්පතු ගිණුම වර්ගය/ Deposit Category/		ஸ னீல்லைර சை திறைசேரி ப Treasur	புத்தகம்	දෙපාර්තමේන්තු පො திணைக்கள Departmen	වෙනස வித்தியாசம் Difference		
		ರැ/ருபா/Rs கை/சதம் Cts		ರැ/ரூபா/Rs	வங/சதம்/ Cts	ರැ/ரூபா/Rs கை/சதம் Cts	
1	ඇප තැන්පත්/ பாதுகாப்பு லைப்பு / Security Deposits						
2	ටෙන්ඩර් තැන්පත් / ඛ්කාහ ගනු කාඛ්‍යාධ / Tender Deposit					1	
4	සංස්ථා හා අරමුදල්/Corporation & Funds						
5	රජයට පවරාගන්නා ලද ආයතන/ Institutions taken over by Government						
6	අරමුදල් (මණ්ඩල)/ Funds						
7	අතිරික්ත අරමුදල්/ Surplus Funds						
8	ක්ෂය සංචිත අරමුදල්/ Depreciation Reserves						
9	තාවකාලික ණයට ගැනීම/ Temporary Borrowings						
10	පුදාන (විදේශීය)/ Grant (Foreign)						
11	පුතිපාදන තැන්පත්/ Allocations Deposits						
12	හදිසි අවස්ථා අරමුදල්/ Contingency Funds	îi î					
13	කෙවන පාශර්වයන් වෙත නැවත ගෙවීම කිරීම වෙනුවෙන් තාවකාලිකව රදවාගන්නා කැන්පතු/ Temporary Retained Deposits Payble to Third Parties						
14	පළාත් සභා වෙත ආදායම් ජේෂණය කිරීම/ Revenue Transfer to Provincial Councils						
16	කොන්තුාත් සඳහා වූ රැඳවුම මුදල්/ Retention Money for Construction						
17	වන්දි ගෙවීම/ Compensation						
18	වාවස්ථාපිත ගෙවීම වෙනුවෙන් වු තාවකාලික රදවාගැනීම/ Temporary Retention for Statutory Payments						
19	පුදාන (දේශීය) - ආයකනික සමාජ වගකිම/ Grant (Domestic) - Corporative Social Responsibility						
20	වියදම පුතිපුණරය සඳහා අරමුදල් ලැබීම/ Funds Received for Reimburesement of Expenditure						

நடவடிகடகை எடுக்கப்படுக்ணறது/ Actions had been taken to rectify a	bove differences :-
නිවැරදි බවට සහතික කරමි./உறுதிப்படுத்துகிண்றேன்/ Certified Correct.	

දිනය/திகதி/ Date:

#### 20---12-31 දිනට ශේෂ සැසඳුම් පුකාශය 20...12.31 ம் திகதிய இணக்க சுற்று அறிக்கை Reconciliation Statement as at 31-12-20..

අමාතාංශයේ / දෙපාර්තමේන්තුවේ නම/ அமைச்சு/ඉතිකණக்களம்/ Name of the Ministry / Department :-

ශීර්ෂය/தலைப்பு/Head :-

20---12-31 දිනට කේවල ශේෂ සාරාංශය කැන්පතු වර්ග අනුව 20...12.31 இன் உள்ளவாறான தனிப்பட்ட கணக்குகளின் சாரம்/ Summary of the individual Accounts as at 31-12-20...

සැන්පතු වර්ගය / කෙබොට්ටුස් සින්ස්ස්ම් ඛනස Category of the Deposit	පුධාන කාර්ය தலமைக்காரியா Head (	லயம்	උප කාර්යාලය உபகாரியாலய Sub Office	- 1	උප කාර්යාලය உபகாரியாலயம் Sub Office	J	උප කාර්යාලය உபகாரியாலயம் Sub Office	} 3	උප කාර්යාලය உபகாரியாலயம் Sub Office		උප කාර්යාලය உபகாரியாலய 5 Sub Office		මුළු එකතුව /G /Full To	
	ರැ/ரூபா/Rs	ශක/சதம் Cts	ರැ/ரூபா/Rs	மை/சதம் Cts	රු/ருபா/Rs	ගත/சதம் Cts	රු/ருபா/Rs	ශක/சதம் Cts	රැ/ரூபா/Rs	ගත/சதம் Cts	රු/ருபா/Rs	ගත/சதம் Cts	ರැ/ருபா/Rs	வත/சதம் Cts
1 අල කැන්පත්/ பாதுகாப்பு லைப்பு / Security Deposits													xxx	
2 ටෙන්ඩර් තැන්පත් / ඛ්කාභ ගනු කොට්ටු / Tender Deposit														
4 සංස්ථා හා අරමුදල්/Corporation & Funds														
5 රජයට පවරාගන්නා ලද ආයතන/ Institutions taken over by Government														
6 අරමුදල් (මණ්ඩල)/ Funds														
7 අතිරික්ත අරමුදල්/ Surplus Funds									8					
8 ක්ෂය සංචිත අරමුදල්/ Depreciation Reserves														
9 තාවකාලික ණයට ගැනීම/ Temporary Borrowings													7.0	
10 පුදාන (විදේශීය)/ Grant (Foreign)														
11 පුතිපාදන තැන්පත්/ Allocations Deposits														
12 හදිසි අවස්ථා අරමුදල්/ Contingency Funds														
තෙවන පාශර්වයන් වෙත නැවත ගෙවීම කිරීම වෙනුවෙන් තාවකාලිකව රදවාගන්නා තැන්පතු/ Temporary Retained Deposits Payble to Third Parties			- 1											
14 පළාත් සභා වෙත ආදායම ජේෂණය කිරීම/ Revenue Transfer to Provincial Councils														
16 කොන්තුාත් සඳහා වූ රැඳවුම මුදල්/ Retention Money for Construction														
17 වන්දි ගෙරීම/ Compensation														
18 වාහවස්ථාපිත ගෙවීම වෙනුවෙන් වූ තාවකාලික රඳවාගැනීම/ Temporary Retention for Statutory Payments														
19 පුදාන (දේශීය) - ආයතනික සමාජ වගකීම/ Grant (Domestic) - Corporative Social Responsibility														
20 වියදම පුතිපුණර්ය සඳහා අරමුදල් ලැබීම/ Funds Received for Reimburesement of Expenditure														

ශීර්ෂය /தலைப்பு / Head:

/12/31 දිනට භාණ්ඩාගාර පොදු තැන්පත් ගිණුම් කාල විශ්ලේෂණ වාර්තාව										
/12/31 ஆம் திகதியில் திறைசேறி பொது வைப்புக் கணக்குகளின் காலப் பகுப்பாய்வு அறிக்கை										
Deposit Accounts Age Analysis Report as at 31/12/										

අනු අංකය தொடர் இலக்கம் Serial	භාණ්ඩාගාර පපාදු කැන්පත් ගිණුම අංකය නිනාறசேறி பொது வைப்புக் கணக்கு இலக்கம்	ලදසැමබර් 31 දිප டிசம்பர் 31 ஆம் மீதி Balance as a Decemb	it 31st	අවු: 1ට අ 1 வருடத்திற்குக் Less than 1	குறைந்த	1-2 வருடங்களுக்	வருடங்களுக்கிடையில் 1-2 Years		අවු: 2 - 5 අතර 2-5 வருடங்களுக்கிடையில் 2 - 5 Years		ඩි மேல் ars	අවු: 2 ට වැඩි කැන්පතු පැවතීමට හේතු 2 வருடங்களுக்கும் மேலாக வைப்புக்கள் இருப்பதற்குக் காரணம்
No.	Treasury Deposit Account No.	бу Ф Rs.	ශක சதம் Cnts.	бу Ф Rs.	ශත சதம் Cnts.	රු ტ Rs.	ශත சதம் Cnts.	ં ઉ Rs.	ශත சதம் Cnts.	ઈ <sub>ર</sub> ઉ Rs.	ශත சதம் Cnts.	Reasons for deposits over 2 years *

- \* වසර දෙකකට වඩා වැඩි තැන්පතු පැවැතීමට හේතු වූ කරුණු සහ ඊට අදාල වටිනාකම් වෙන් වෙන්ව සදහන් කළ යුතුය.
- \* இரண்டு வருடங்களுக்கும் மேலாக வைப்புக்கள் இருப்பதற்குக் காரணமாக அமைந்த விடயங்களையும் அது தொடர்பான பெறுமதிகளையும் வெவ்வேறாகக் குறிப்பிடுதல் வேண்டும்.
- \* Reasons for deposits over 2 years and the relevant values should be mentioned separately

ඉහත දක්වා ඇති තොරතුරු නිවැරදි බව සහතික කරමි / மேலே தரப்பட்டுள்ள தகவல்கள் சரியானவை எனச் சான்றுப்படுத்துகிறேன் / I hereby certify that the above information is true and correct.

අමතාහංශ ලේකම්/දෙපාකර්මේන්තු පුධානි/දිස්තුික් ලේකම් அமைச்சின் செயலாளர் / திணைக்களத் தலைவர்/ மாவட்டச் செயலாளர் Secretary to the Ministry/ Head of the Department/District secretary

Guideline No. 04 Clause 10.01 of P.F. Cir.02/2020

# Submission of Annual Statement of Special Advance Accounts In terms of F.R. 506(D)

You are informed to submit the Annual Reconciliation Statement in accordance with the Financial Regulations and the currently effective Circular instructions for auditing on or before 28<sup>th</sup> February of the subsequent year by using the following formats and instructions.

- 1. Annual Reconciliation Statements of Public Officers' Advances "B" accounts as at 31.12.20..... In terms of F.R.506 (D). (Annexure 1)
  - 1.1. Compatibility Statement in terms of F.R.503(1).(Annexure 1.1)
- 2. Reconciliation Statement of Departmental books and Treasury print outs in terms of F.R.427 (1). (Annexure 2)
  - 2.1 Reconciliation Statement explaining differences between Departmental books and treasury print outs in terms of F.R.427 (4). (Annexure 2.1)
  - 2.2 Statement of reasons relevant to not adjusting the differences between Departmental books and Treasury print outs in terms of F.R. 427 (3). (Annexure 2.2)
- 3. Summary of classification of Individual Balances (Annexure 3)
  - 3.1 From the officers serving in the Ministries / Departments (Annexure 3.1)
- 3.2 From the officers transferred to another government Ministries / Departments (Annexure 3.2)
  - 3.3 From the officers transferred to provincial council institution (Annexure 3.3)
  - 3.4 From the deceased officers (Annexure 3.4)
  - 3.5 From the retired officers (Annexure 3.5)
  - 3.6 From the officers on interdiction (Annexure 3.6)
  - 3.7 From the officers who have vacated their post (Annexure 3.7)
  - 3.8 Other (Annexure 3.8)
- 3.9 Balances to be settled to the other Government Ministries / Departments (Annexure 3.9)
  - 3.10 Balances to be settled to the provincial councils (Annexure 3.10)
- 4. Summary of the Departmental Control Account (Annexure 4)
- 5. Reconciliation Statement of the total Summary of classification of Individual balances and Control Account balance. (Annexure 5)

Date :-

#### Annual Reconciliation Statements of Public Officer's Advance "B" Account as at 31.12.20.... in terms of F.R.506 (D)

Ministry/Department/D.S. Office:-----

Account No :-----

Designation:-

Date :-

	Limits		Maximum Limit of Expenditure	Minimum Limit of Receipts	Maximum Limit of Debit Balance		
			Rs	Rs	Rs		
1.1.	Authority given by the Appropriation Act						
1.2.	Revised approved during the year						
	Actual		Expenditure (Debit) Rs	Receipts (Credit) Rs	Debit Balance Rs		
2.	Actual figures of the year end (According	to the Treasury print out)	RS	RS	IKS .		
2.	2.1 By cash (11)	to the readily print only					
	2.2 By Cross Entries (12)						
3.	Adjustments under actual figures in terms	of F.R.503(1)					
	3.1 By cash (11)						
	<ul><li>3.2 By Cross Entries (12)</li><li>[Enough information should be provided to</li></ul>	o identify the adjustment					
	under the F.R.503(1) - Annex 1.1]	o identify the adjustment					
4.	Actual Figures after removing the adjustm	ents under F.R.503(1)[02-03]					
	4.1 By cash (11)						
	4.2 By Cross Entries (12)						
5.	Exceeding the debit limit and dropdown th	ne credit limit					
	(comparing 1.1 & 1.2 figures with 4.1)						
				Cl. Ch.	0.00		
	nancial Officer/Chief Accountant	Accounting Officer		Chief Accounting Name:-	Officer		
Name :-	tion :-						
Designation:- Designation:-				Designation :-			

#### Annexure 1.1

### Compatibility Statement under F.R.503(1)

			according to book	Amount					
				Deb	oit (Rs)	Credit (Rs)			
Date	Short notes on transaction	10 (C)		By cash	By cross entries	By cash	By cross entries		
				(11)	(12)	(11)	(12)		

Prepared by:-	Checked by-
repared by.	oncome of

Chief Financial Officer/Chief Accountant

Name :-

Designation:-

# Reconciliation Statement explaining differences between Departmental books and Treasury print outs [F.R.427(4)]

		Rs
Debit balance according to Departmental books		xxxxx
Add		
	XXXXX	
	xxxxx	
	xxxxx	XXXXX
Less		
	XXXXX	
	xxxxx	
	XXXXX	(xxxxx)
Debit balance according to Treasury print out		
		R <del> </del>

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-Designation :-Date :-

# Statement of reasons relevant to not adjusting the differences between Departmental books and Treasury print outs. [F.R.427(3)]

Accounting year & month	Institute which made the error (with the head no.)	Nature of the error	Amount (Rs)	Actions taken to rectify the error	Reason for not rectification

Prepared by:-	Checked by-
---------------	-------------

Chief Financial Officer/Chief Accountant

Name:-

Designation :-

#### Annexure 3

#### Summary of classification of Individual Balances

		Rs
From the Officers serving in the Ministry/Department (Annexure 3.1)		xxxxx
Officers who transferred to another Ministries/Departments/Provincial Councils (a) From the Officers transferred to another government Ministry/Department (Annexure 3.2)	xxxxx	
(b) From the Officers who transferred to Provincial Councils (Annexure 3.3)	xxxxx	XXXXX
From the deceased officers (Annexure 3.4) From the retired officers (Annexure 3.5) From the interdicted officers (Annexure 3.6) From the officers who vacated their post (Annexure 3.7) Other (with details) (Annexure 3.8)	_	XXXXX XXXXX XXXXX XXXXX XXXXX
Less (Creditors)		
Balances to be settled to the other Government Ministries/Departments (Annex 3.9)	XXXXX	(\)
Balances to be settled to the Provincial Councils (Annexure 3.10)	XXXXX	(xxxx)
Total of the Individual balances	=	XXXXX

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name:-

Designation:-

#### Balances to be recovered from the officers serving in the Department/Ministries

					Type of Loan/A	dvances				
Serial No	Serial No Name of the Officer Designation	Balance of the Special Advance	Balance of the Festival Advance	Balance of the Property Loan	Balance of the Motor Vehicles Loan	Balance of the Distress Loan	Balance of the other Advance/ Loan	Total Balance	Other details	
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-Designation :-Date :-

### Age analysis of Loans/Advance balances to be received (From the officers transferred to other Ministries/Departments)

	Name &	Ministry/			Total balance		Age analy	sis of Loan	Balances	to be rece	ived	
Serial No	Designatio n of the	Department which	Type of Loan	Balance	relevant to the officer	Month 0-03	Month 03-12	Year 1-2	Year 2-3	Year 3-4	I Year 4-5	Over 5 years
	officer	transferred		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
											A SEA OF STREET TO SECURE	

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

# Age analysis of Loans/Advance balances to be received (Loan balances to be settled to Provincial Councils)

	Name &	Provincial			Total balance		Age analy	sis of Loan	Balances	to be rece	ived	
Serial No	Designatio n of the	Council &	Type of Loan	Balance	relevant to the officer	Month 0-03	Month 03-12	Year 1-2	Year 2-3	Year 3-4	1 Year 4-5	Over 5 years
	officer	Institute		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
		to constitu										

Prepared by:-	Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

### Age analysis of Loans/Advance balances to be received (From the deceased officer)

	Nama 6			Total balance		Age analy	ysis of Loar	Balances	to be rece	ived	
Serial No	Name & Designation of the officer	Type of Loan	Balance	relevant to the officer	Month 0-03	Month 03-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Over 5 years
	the officer		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
					7						
					1						

Prepared by:	re	pared	by:-
--------------	----	-------	------

Checked by-

Chief Financial Officer/Chief Accountant

Name:-

Designation :-

### Age analysis of Loans/Advance balances to be received (From the retired officers)

	Nome &			Total balance		Age analy	ysis of Loan	Balances	to be rece	ived	
Serial No	Name & Designation of the officer	Type of Loan	Balance	relevant to the officer	Month 0-03	Month 03-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Over 5 years
	the officer		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)

Prepared by:-		Checked by-
	Chief Financial Officer/Chief Accountant	
	Name:-	
	Designation :-	

# Age analysis of Loans/Advance balances to be received (From the officers on Interdiction)

	Name 0			Total balance		Age analy	sis of Loan	Balances	to be rece	ived	
Serial No	Name & Designation of the officer	Type of Loan	Balance	relevant to the officer	Month 0-03	Month 03-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Over 5 years
	the officer	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	
					1						
			0 22 1								

Prepared by:-		Checked by-
	Chief Financial Officer/Chief Accountant	
	Name:-	
	Designation:-	
	Date:-	

### Age analysis of Loans/Advance balances to be received (From the officers who vacated their post)

	Nome 6			Total balance		Age analy	ysis of Loar	Balances	to be rece	ived	
Serial No	Name & Designation of the officer	Type of Loan	Balance	relevant to the officer	Month 0-03	Month 03-12	Year1-2	Year 2-3	Year 3-4	Year 4-5	Over 5 years
	the officer		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)

Prepared by:-		Checked by-
	Chief Financial Officer/Chief Accountant	
	Name:-	
	Designation:-	
	Date :-	

### Age analysis of Loans/Advance balances to be received (Other)

	Name &	ne & Age analysis of Loan Balances to be received										
Serial No	Designatio n of the	Name of the Institution	Type of Loan	Balance	relevant to the officer	Month 0-03	Month 03-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Over 5 years
	officer			(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
						į.						
				N- 00 - 1190/1		<u> </u>						

Prepared by:-	Checked
repared by.	Checked

Chief Financial Officer/Chief Accountant

Name :-Designation :-

### Age analysis of Loans/Advance balances to be paid (Loan balances to be settled to Ministries/Departments)

	Name &			Total balance relevant Age analysis of Loan Balances to be paid					1			
Serial No	Designation of the	Ministry/ Department	Type of Loan	Balance	to the officer	Month 0-03	Month 03-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Over 5 years
	officer			(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
			131									
				ľ								

Checked by-

Chief Financial Officer/Chief Accountant

Name:-

Designation :-

# Age analysis of Loans/Advance balances to be paid (Loan balances to be settled to Provincial Councils)

	Name &	Descripcial	Provincial Total balance relevant Age analysis of Loan Balances to be paid				Lotal balance relevant					
Serial No	Designation of the	Council& Institution	Type of Loan	Balance	to the officer	Month 0-03	Month 03-12	Year 1-2	Year 2-3	Year 3-4	Year4-5	Over 5 years
	officer	mstitution		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
											Zzhatte	
												<del></del>

Prepared by:-	Checked by-

Chief Financial Officer/Chief Accountant

Name:-

Designation:-

#### Annexure 4

#### **Summary of the Departmental Control Account**

			Rs
Opening Balance			xxxx
Add - Debits during the year			
January	XXX		
February	XXX		
March	xxx	XXX	
April	XXX		
May	XXX		
June	XXX	XXX	
July	XXX		
August	XXX		
September	XXX	XXX	
October	XXX		
November	XXX		
December	XXX	XXX	XXXX
			XXXX
Less - Credits during the year			
January	XXX		
February	XXX		
March	XXX	XXX	
April	xxx		
May	XXX		
June	XXX	XXX	
July	XXX		
August	XXX		
September	XXX	XXX	
October	XXX		
November	XXX		
December	xxx	XXX	xxxx
Closing Balance			XXXX
			3

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name:-

Designation :-

### Reconciliation Statement of the Summary of classification of Individual balances total with Control Account balance

Summary of classifica	ation of Individual balance (Annexure 3)		Rs xxxxx
Departmental Control	Account balance (Annexure 4)		xxxxx
Differences, if any be	tween the above balances	=	xxxxx *
* Indicate the reasons	for the difference		
Prepared by:-		Checked by-	
	Chief Financial Officer/Chief Accountant Name :- Designation :-		

Guidelines No. 05, Part II, Chapter 09 P. F. Cir. 02/2020, F.R. 429

### <u>Issuance of Guidelines in relevant to Closing of Treasury Books included in</u> paragraph 09, part II of Public Finance Circular No. 01/2020 under FR 429

As per Section 15 of the National Audit Act No. 19 of 2018, Financial Statements of the Republic should be submitted to the Auditor General for auditing not later than three months after closing of each financial year. The Auditor General audits the financial statements of the Government by verifying the details of the financial statement prepared for each Expenditure Head. For this purpose, all the Expenditure Heads for which funds are being allocated by the annual Appropriation Act shall require to submit their Annual Financial Statements and the accounts relating to Advance account activities to the Auditor General giving sufficient period of time for auditing. Therefore, the following procedure is implemented for the closing of accounts for the financial year 2020 enabling to present the Annual Financial Statements of all Expenditure Heads for the year 2020 by 28<sup>th</sup> February 2021 to the Auditor General.

Further, the required instructions and specimen formats therein will be issued by this Department in due course with respect to the set of Financial Statements to be prepared by the Government entities which incur their expenses out of the Consolidated Fund in compliance with FR 150.

2. In compliance with F.R.429, books of accounts of the financial year 2020 should be closed as at 31<sup>st</sup> December 2020 and it is emphasized that summary of accounts, transfer orders and other accounting reports for the relevant year, prepared accurately and properly should be forwarded to the Director General of State Accounts on or before the dates mentioned in the paragraph 04 of this Circular.

#### 3. General Instructions

- 3.1 Details of monthly accounts uploaded to the https://newcigas.treasury.gov.lk website of the State Accounts Department for the expenditure Head of your Ministry / Department/District Secretariat need to be checked and if any debits to expenditure heads without adequate provisions should be corrected immediately.
- 3.2 Prior approval of the respective Ministry/Department/District Secretariat should be obtained in making entries to accounts of another Ministry/ Department/District Secretariat through supplementary summary of accounts.
- 3.3 Journal entries for correction of any erroneous accounting entries to be forwarded to the Treasury when only it is impractical to make entries to the summary of accounts using CIGAS programme of the respective Ministry/ Department/District Secretariat. The authorized officers of relevant Ministry/ Department/ District Secretariat are responsible for the accuracy of information given in journal entries forwarded to this Department for such corrections.
- 3.4. Final Treasury Accounts Statement for each institute for the year 2020 is issued to https://newcigas.treasury.gov.lk website of this department. It is specially emphasized that final financial statements for the year 2020 should only be prepared as per the information given in the certified Final Treasury Accounting Statements.
- 3.5. If any Ministry/Department or District Secretariat has procured goods or services from another state or private institution during the year 2020, action should be taken to settle the relevant bills and account these on or before 31<sup>st</sup> December 2020.
- 3.6. In terms of F.R. 215 (3) (C), transfer of balance provisions in an expenditure Head to the Deposit Account would be permitted only if approval of the Department of Treasury Operations has been granted to do so. As the Department of State Accounts allocates new Deposit Account number as sub account under 6000/0/0/11 for the year 2020, to the respective institutions in order to transfer the remaining provisions so approved, under any circumstances, transfer of budgetary provisions in the year 2020 should not be made to Deposit Accounts relevant to previous year or to the General Deposit Account. In submission of above requests to the department, it should be ensured that the adequate provisions are available in the particular vote for such transfers.

- 3.7. Deposit accounts of 6000/15 and 6003 should be closed prior to the end of year 2020 by transferring the remaining balances, if any, to applicable deposit categories or otherwise by crediting the balances that are not required to transfer to government revenue as per the provisions of the State Accounts Circular No. 243/2015.
- 3.8. It is also required to ensure that there are no inconsistencies in the accounts prior to closing of books, after reconciliation of all accounts shown in the books of Ministry/Department/District Secretariat with the accounting information available in the Final Treasury Accounting Statement of 2020.
- 3.9. As the Department of State Accounts will issue the Treasury Accounting Statements as per the time frames mentioned in paragraph 04 below, relevant Ministries and Departments are responsible to present Final Monthly Summary and Supplementary Summaries within the prescribed time frames. Expenses of the institutions that are not presented the summary of account and other relevant reports on accounts on due dates, will not be revealed in Treasury Accounting Statements. Therefore, should prepare a programme for reporting all the expenses under their Expenditure Head within the prescribed time frame, in order to avoid the queries to be raised by the Auditor General with regard to non-revealing the correct financial status through Final Treasury Accounting Statements.
- 4. Programme for closing of accounts for the financial year 2020

Seria l No.	Task	Explanation related to the task	Due date
4.1	Closing of Cash Book for 2020	Should be performed according to the instructions issued by the Department of Treasury Operations.	31st December 2020

4.2	Submission of the Summary of Accounts for December 2020	Submission of accounts summary including transaction in relevant to month of December 2020.	Ref: State Accounts Circular 232/2013 (i) Institutions listed in Schedule I - before 07 <sup>th</sup> January 2021 (ii) Institutions listed in Schedule II - before 13 <sup>th</sup> January 2021
4.3	Issuance of Treasury Accounting Statement for December 2020	The Treasury Accounting Statements including transactions of the summary of accounts for month of December 2020 will be released to the Department of State Accounts webpage of the Treasury Website https://newcigas.treasury.gov.lk	Before 15 <sup>th</sup> January, 2021
4.4	Submission of the First Supplementary Summary of Accounts	The first supplementary summary of accounts should be submitted including only transactions which were not included in the summary of accounts for month of December 2020. The first supplementary summary of accounts should be submitted only after performing the month end process for December 2020 in the CIGAS program	On or before 21 <sup>st</sup> January, 2021

4.5	Issuance of First Treasury Accounting Statement including the first Supplementary Summary of Accounts	The first Supplementary Summary of Accounts including all receipts and payments, and correction of errors reported by the first summary of accounts in December 2020 will be released to the Treasury Website https://newcigas.treasury.gov.lk	On or before 25 <sup>th</sup> January, 2021
4.6	Submission of F.R. 69 applications to the Department of National Budget before issuing the second and final Treasury Accounting Statements	F.R. 69 applications approved by the Department of National Budget will be submitted to the Department of State Accounts	On or before 27 <sup>th</sup> January, 2021
4.7	Submission of second and final Supplementary Summary of Accounts that includes corrections to errors in accounts to the Department of State Accounts	Second and final supplementary summary of accounts generated through CIGAS after inclusion of correction pertaining to the year 2020 should be submitted to the Department of State Accounts	On or before 29 <sup>th</sup> January, 2021

4.8	Issuance of Second Supplementary Treasury Accounting Statement	The second Supplementary Treasury Accounting Statement will be issued including correction of errors in the second and final supplementary summary of accounts and F.R. 69 transfers	On or before 02 <sup>nd</sup> February, 2021		
4.9	Submission of Journal Entries by Departments of Treasury Operations, Posts, Inland Revenue, Customs, Railway and Public Enterprises.	Journal Entries should be submitted to the Department of State Accounts as per the information given in the second Treasury Accounting Statements.	On or before 05 <sup>th</sup> February, 2021		
4.10	Issuance of Final Treasury Accounting Statement for the year 2020	Issuance of final Treasury Accounting Statement incorporating journal entries pertaining to corrections to all the accounting deficiencies and transfers to accounts. Instructions in paragraph 3.4 herein should be followed in obtaining this accounting statement.	On or before 08 <sup>th</sup> February, 2021		

4.11	Submission of details on Commitments and Liabilities to the Department of State Accounts	A report on commitments and liabilities as reported by each Expenditure Head under the CIGAS programme in line with the FR 94(1) are issued with the first Treasury Accounting Statements.  Adjustments, if any should be made through the first supplementary summary and same should be reported to the Department of State Accounts through Annexure I and commitments and liabilities under the FR 94(2) & 94(3) through Annexure II. Any commitment or liability that is not reported so should not be settled during the year 2021.	Before 28 <sup>th</sup> February, 2021
4.12	Advance Accounts	The originals of all Advance Accounts should be forwarded to the Auditor General with copies to the Department of State Accounts and Department of National Budget.  When submitting the annual reconciliation statements of Public Officers' Advance "B" accounts prepared as per State Accounts Guidelines issued in compliance with F.R. 506 (d), a soft copy should be submitted to the following e-mail address in addition to the hard copy. loaninfor@sad.treasury.gov.lk	On or before 28 <sup>th</sup> February, 2021

4.13	Fixed Assets Schedule reported through Summary of Accounts	Schedule including fixed assets as per Annexure III of SA/AS/AA/Circular dated 24.01.2013 required to be submitted to the Department of State Accounts, for the purpose of preparation of accounts on Accrual Basis and the total value of this schedule shall be equal to the sum of Main Ledger Accounts balances of 9151, 9152, 9153, 9154, 9155, 9160 and 9180. In addition to the hard copy of this Schedule, a soft copy should be sent to the email address Samanthika.ias@sad.treasury.gov. lk	On or before 28 <sup>th</sup> February, 2021
------	--	--	--

- 5. Accordingly, it is emphasized that all the Ministries, Departments and District Secretaries should follow the instructions in this Guideline.
- 6. For any clarification on this Circular, please contact Director (Macro & Accrual Accounts) 0112484753, Director (Public Financial Statistics & Management Information) 0112484649, Director (Financial Information & Reporting) 0112484737 Director (System Development, Training & Advance Accounts) 0112484735, Director (Accounts Monitoring & Payroll Management) 0112484782 of the Department of State Accounts.

Sgd:

P.A.S. Athula Kumara

Director General (Acting)

Department of State Accounts.

Copy:

1. Auditor General

#### **Statement of Liabilities and Commitments**

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

Programme No. & Title:

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

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

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

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

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

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

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

Name of Ministry / Department / District Secretariat
--

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

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
								XX
Total								XX
Total								
2. State Corporations/Statutary Boards								
								XX
Total								XX
Total								
3. Others (Private Parties)								
								XX
Total								XX
Total								
Grand Total								

Chief Financ	cial Officer/Chie	ef Accountant/	Director(Finan	ce)/Commissioner	(Finance)
Date:					

<b>Expenditure Head No:</b>	Ministry / Department / D	istrict Secreta	riat :									N.
					(2)					(3)		
					Transact	ions				Changes		
									Holding	Changes in	Balance	Balance as at 31.12
				2(1)			2(2)	2(3)	Gain / Loss	Volume	Dalance	0111211111111
				Acquisition		т.	Disposal	Net		1/()		
		(1)		Acquisition		1	Disposai	Transactions		+/(-)		
Non Current Asset	Code	Balance as at 01.01	Purchases	Trans	ferred	Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/-	4=1+2(3)+3(3)
			Furchases	Other Entities	Work in Progress	Sale	1141101010	<i>■(0)=±(1)=±(2)</i>	3(1)	(-)/+ 3(2)	3(2)	4=1+2(5)+3(3)
1 Fixed Assets	611	XXX										XX
Building and Structures	6111	xxx										xx
Dwellings	61111	xxx										XX
House Boats	6111101	xxx										
Garages	6111102	xxx										
Mobile Homes	6111103	xxx										
Housing Schemes/Flats	6111104	xxx										
Rest Houses	6111105	xxx										
Hotels and Restaurants	6111106	xxx										
Quarters	6111107	xxx										
Circuits Bunglows	6111108	xxx										
	Sub Total	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XX
Non Residential Building	61112	XXX										XX
Office Building	6111201	xxx										
Schools	6111202	xxx										
Hospitals	6111203	xxx										
Building for Public Entertaintment	6111204	xxx										
Warehouse	6111205	xxx										
Air port	6111206	xxx										
Crematorium	6111207	xxx										
Markets	6111208	xxx										
Laboratories and/Research Stations	6111209											
Factories	6111210	xxx										
	Sub Total	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XX
Other Structures	61113	XXX										XX
Highways, Streets, Road	6111301	xxx										
Bridges	6111302											
Tunnel	6111303	xxx										
Railways, Subways	6111304	xxx										
Air Field Runways	6111305	xxx										
Harbors, Dams and Other Water Wor	rks 6111306	xxx							1			

Rs.

Expenditure Head No:	Ministry / Department / D	District Secret	ariat :									
					(2)					(3)		
			Transactions							Changes		
				2(1)			2(2) 2(3)			Changes in Volume	Balance	Balance as at 31.12
		(1)		Acquisition		I	Disposal	Net Transactions		+/(-)		
Non Current Asset	Code	Balance as at 01.01	Purchases .	Trans	ferred	Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/- 3(2)	4=1+2(3)+3(3)
				Other Entities	Work in Progress						7(=)	
Structures Associated with Mining S	Subsoil Assets 6111307	xxx										
Communication, Line, Power Line a	and Pipelines 6111308	xxx										
Outdoor Sport and Recreation Facili	ities 6111309	xxx										
Sewerage Treatment Complex	6111310	xxx										
Pumping Station	6111311											
Farms and Agriculture related Asset	s 6111312	xxx										
	Sub Total	xxx	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Machinery and Equipment	6112	XXX										XXX
Transport Equipment	61121	XXX										XXX
Passenger Vehicles	6112101	-1										
Cargo Vehicles	6112102											
Agricultural Vehicles	6112103	-1										
Industrial Vehicles	6112104	-1										
Ambulance	6112105											
Ships	6112106	4										
Railway Locomotives	6112107	-1										
Aircraft	6112108	-1										
Motor Cycles	6112109											
	Sub Total		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Other Machinery and Equipment	<b>61122</b> 6112201	XXX										XXX
Office Equipment	6112201											
Computer Equipment		-1										
Electrical Equipment	6112203 6112204											
Communication Equipment Furniture	6112205	-1										
Musical Instruments	6112205											
Medical Equipment	6112200	4										
Sports Equipment	6112208	-1										
Paintings,Sculptures and other antiqu	I .	4										
Books, Periodicals and Journals	6112210	-1										
Laboratory Instruments	6112211	-1										
Industrial and manufacturing Equipm												
Construction Equipment	6112213	-1										
Construction Equipment	0112213	ллл			l			L	l			L

Expenditure Head No:	Ministry / Department / I	istrict Secreta	ariat :										
					(2)					(3)			
				Transactions						Changes			
				2(1) 2(2) 2(3)					Holding Gain / Loss	Changes in Volume	Balance	Balance as at 31.12	
		(1)		Acquisition		1	Disposal	Net Transactions		+/(-)			
Non Current Asset	Code	Balance as at 01.01	Purchases	Trans	ferred	Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/- 3(2)	4=1+2(3)+3(3	
				Other Entities	Work in Progress								
Broadcasting Equipment	6112214												
Defence Equipment	6112215												
Agricultural and Dairy Farm Equipme													
Fire protection Equipment	6112217												
Utensils	6112218 Sub Total										****		
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XX	
Lease Assets	61123	1											
Passenger Vehicles	6112301	xxx											
Cargo Vehicles	6112302												
Agricultural Vehicles	6112303												
Industrial Vehicles	6112304												
Ambulance	6112305												
Ships	6112306												
Railway locomotives	6112307												
Aircraft	6112308	xxx											
Motor Cycles	6112309	xxx						<u></u>					
	Sub Total	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	X	
Other Non Financial Assets	6113	XXX										x	
Work in Progress	61131	xxx										x	
House Boats	6113101												
Garages	6113102												
Mobile Homes	6113103												
Housing Schemes/Flats	6113104												
Rest Houses	6113105	1											
Hotels and Restaurants	6113106												
Quarters	6113107												
Circuits Bunglows	6113108												
Office Building	6113109												
Schools	6113110												
Hospitals	6113111												
Building for Public Entertaintment	6113112												
Warehouse	6113113	XXX						[	L				

Expenditure Head No:	Ministry / Department / D	istrict Secreta	riat :									
					(2)					(3)		
					Transact	ions				Changes		
									Holding	Changes in	Balance	Balance as at 31.12
				2(1)			2(2)	2(3)	Gain / Loss	Volume	Dalance	
				Acquisition			Disposal	Net		+/(-)		
N. G. A.A.		(1)		Acquisition			Disposai	Transactions		+/(-)		
Non Current Asset	Code	Balance as at 01.01	Purchases	Trans	ierred	Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/-	4=1+2(3)+3(3)
				Other Entities	Work in Progress					3(2)		
Air port	6113114	xxx										
Crematorium	6113115											
Markets	6113116	xxx										
Laboratories and/Research Stations	6113117	xxx										
Factories	6113118	xxx										
Highways, Streets, Road	6113119	XXX										
Bridges	6113120	XXX										
Tunnel	6113121	xxx										
Railways, Subways	6113122	XXX										
Air Field Runways	6113123	xxx										
Harbors, Dams and Other Water Wor												
Structures Associated with Mining St	ubsoil Assets 6113125	XXX										
Communication, Line, Power Line ar	*											
Outdoor Sport and Recreation Facilit												
Sewerage Treatment Complex	6113128											
Pumping Station	6113129											
Farms and Agriculture related Assets												
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Biological Assets	61132	xxx										XXX
Trees in Forest	6113201	xxx										
Plant for Harvest	6113202	xxx										
Plants for Timber	6113203	xxx										
Nursery	6113204	xxx										
Ornamental Plants	6113205	xxx										
Energy Crops	6113206											
Animal for Meats (Grazing)	6113207	xxx										
Animal for Leasure	6113208											
Animal for Security	6113209											
Animal for Dairy	6113210											
	Sub Total	xxx	XXX	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	xx

Expenditure Head No:	Ministry / Department / D	istrict Secret	ariat :									
			(2)							(3)		
					Transact	ions				Changes		
				2(1)			2(2)	2(3)	Holding Gain / Loss	Changes in Volume	Balance	Balance as at 31.12
		(1)		Acquisition		Ι	Disposal	Net Transactions		+/(-)		
Non Current Asset	Code	Balance as at						Transactions				
		01.01	Purchases	Transi	ferred	Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/- 3(2)	4=1+2(3)+3(3)
				Other Entities	Work in Progress						3(2)	
Intangible Assets	61133	xxx										xxx
Computer Software	6113301	xxx										
Licenses	6113302	xxx										
Patents & Copyrights	6113303	xxx										
Trade Marks	6113304											
Broadcast Rights	6113305	xxx										
Service Contracts	6113306	xxx										
	Sub Total	xxx	xxx	xxx	XXX	XXX	xxx	xxx	XXX	xxx	XXX	XXX
2 Inventories	612	XXX										XXX
Strategic Stock	6121	xxx										XXX
Other Inventories	6122	xxx										XXX
Raw Materials	61221	xxx										
Work in Progress	61222	xxx										
Finish Goods	61223	xxx										
Goods for Resale	61224	xxx										
	Sub Total	xxx	xxx	XXX	XXX	XXX	xxx	XXX	XXX	xxx	XXX	XXX
3 Valuables	613	XXX										xxx
4 Non produced Assets	614	XXX										xxx
Land	6141	xxx										XXX
Urban or Built-Up Land	61411	xxx										XXX
Commercial and Services	6141101											
Industrial	6141102	4										
Transportation, Communication and												
Mixed Urban	6141104											
	Sub Total		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Agricultural	61412	XXX										xxx
Orchards	6141201											
Vineyards	6141202											
Ornamental Horticultural	6141203											
E de la companya de l	Sub Total 61413		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Forest Land		XXX										xxx
Deciduous Forest Land	6141301											
Evergreen Forest Land	6141302	XXX										

Expenditure Head No:	Ministry / Department / D	istrict Secreta	riat :									
			(2)									
					Transact			Changes				
									_		Balance as at	
									Holding Gain / Loss	Changes in Volume	Balance	31.12
				2(1)			2(2)	2(3)	Julii / 2000	, oranic		
		(1)		Acquisition		I	Disposal	Net Transactions		+/(-)		
Non Current Asset	Code	Balance as at										
		01.01		Trans	ferred							
				114113	icircu							
			Purchases		I	Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/- 3(2)	4=1+2(3)+3(3)
				Other	Work in						3(2)	
				Entities	Progress							
				Ziivies	110g1000							
Mixed Forest Land	6141303											
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
Water	61414	XXX										XXX
Streams and Canals	6141401											
Lakes	6141402											
Reservoirs	6141403											
Bays and Estuaries	6141404											
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Wet Land	61415	xxx										xxx
Forested Wet Land	6141501											
Non forested Wet Land	6141502											
	Sub Total		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
Barren Land	61416	XXX										XXX
Dry Salt Flats	6141601											
Beaches	6141602											
Sandy Areas Other than Beaches	6141603	xxx										
Bare Exposed Rock	6141604											
Strip Mines Quarries	6141605											
Gravel Pits	6141606											
	Sub Total		XXX	XXX	xxx	XXX	xxx	XXX	XXX	XXX	XXX	
Subsoil Assets	6142	XXX										xxx
Other Naturally Occurring Assets	6143	XXX										XXX
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX