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அரசு கணக்குகள் திணைக்களம்  
Department of State Accounts

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எனது இல. }  
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SA/MAA/02/01/01

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Your No. }

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திகதி } 30.11.2023  
Date }

**State Accounts Guideline No: 05/2023**

**Guidelines and Formats for Preparation of the Financial Statements - 2023**  
**as per the Para No. 10.1 of the Public Finance Circular No. 02/2020**

The format for Preparation of Financial Statements introduced in 2018 by the State Accounts Circular No: 267/2018 is revised by this guideline with due consideration to the preparation of Financial Statements by each Reporting Entity under the provision of clause number 16 and 38 of the National Audit Act No. 19 of 2018 and provision of the FR 150 for preparation of Annual Appropriation Accounts and the FR 151 for preparation of Revenue Accounts under the Financial Regulations (FR) of the Government of Sri Lanka.

All the Ministries, State Ministries, Departments and District Secretariats (Financial Reporting Entities) should prepare Financial Statements for the year 2023 in accordance with this guideline and submit to the Auditor General on or before 28<sup>th</sup> February 2024 in accordance with the Audit Act No: 19 of 2018.

**02. Preparation of the Financial Statements**

- 2.1 All Reporting Entities should prepare Financial Statements for the year 2023 in Sinhala, Tamil and English languages separately in the formats introduced in section 06 of this Guideline ensuring that all formats should be printed in A4 size papers.
- 2.2 Each Financial Reporting Entity shall identify the financial reporting formats that are relevant and non-relevant as per the given format ACA-D and should use only the financial reporting formats that are identified as relevant.

### 03. Statistical Data required for the Preparation of Financial Statements

Financial Statements should be prepared following the below mentioned guidelines.

- 3.1 Financial Statements shall be prepared using the Trial Balance generated by the Desktop CIGAS Application without any modification and it should be attached to the Financial Statements as an annexure. In addition, Final Treasury Accounting Statements obtained from the New CIGAS Web Application system shall be attached to the Financial Statements. (SA-10, SA-11, SA-12, SA-20, SA-21, SA-30, SA-40, SA-50, SA-51, SA-70, SA-80, SA-90)
- 3.2 It should be ensured that figures indicated in Financial Statements of the Reporting Entity are tallied with the revenue, expenditure and main ledger balances appeared in the Final Treasury Accounting Statements. Further it shall be ensured that the total individual balances of non-financial assets, deposits, advance accounts and other relevant main ledger accounts are equal to the respective control ledger balances.
- 3.3 Commitments and Liabilities of the Reporting Entity as at 31/12/2023 should be disclosed by commitment number. Separate disclosure should be made for the commitments and liabilities incurred under FR 94(2) & 94(3).
- 3.4 Variation between total net provision and Actual Expenditure with reasons for the variation should be furnished in ACA-2(ii) under each object code. It is not required to furnish such explanation for savings less than 5% of net total provision or Rs. 10,000/- whichever is higher. Explanation for variation should be concise and justified with reasonable facts.
- 3.5 Statement of Financial Performance, Statement of Financial Position and Statement of Cash Flow Should be prepared based on the details in formats ACA-1 to ACA-7 and the Annexure No. (i) to (ix). The relevant formats should be prepared separately for each programme and only the consolidated figures should be incorporated in the Financial Statements.
- 3.6 The formats ACA-2(a) and ACA-2(a)(i) to ACA-2(a)(iv) should be furnished by the Department of National Budget to reveal the information in relation to



additional allocations provided under Budgetary Support Service and Contingent Liabilities vote for other expenditure heads by the Department of National Budget as per the Section 6 of the Appropriation Act.

- 3.7 In preparation of Financial Statements all financial figures should be stated to the nearest rupee value.

#### **04. Presentation of the Financial Statements**

- 4.1 Chief Accounting Officer and Accounting Officer of each Reporting Entity (each Head) shall be responsible for the preparation of the Financial Statements as per the FR 150 (Appropriation Accounts) and FR 151 (Revenue Accounts), with sufficient information when necessary. The Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance) should certify that the details in relevant financial statements are in agreement with the Final Treasury Accounting Statements.
- 4.2 Chief Accounting Officer, Accounting Officer and Revenue Accounting Officer should sign the specimen formats where the requirement is specifically stated. The Chief Financial Officer or Chief Accountant/Director (Finance)/ Commissioner (Finance) should sign all the specimen formats.

#### **05. Obtaining Specimen Formats for Financial Statements**

Specimen formats shall be obtained from the web page of the Department of State Accounts in the website of the Ministry of Finance, Economic Stabilization and National Policies. (<https://www.treasury.gov.lk/web/department-of-state-accounts-links-download-formats/section/dsa-links-guidelines-formats>)

As some changes have been made in the formats, the formats related to the year 2023 should be used.

#### **06. Specimen Formats to be used in Preparation of the Financial Statements**

The Following specimen formats, attached herewith shall be used for the preparation of Financial Statements for the year 2023.



ACA-(F)	-	Statement of Financial Performance
ACA-(P)	-	Statement of Financial Position
ACA-(C)	-	Statement of Cash Flows ( <b>Considering both cash and cross entries</b> )
ACA-(D)	-	List of Relevant Formats & Annexures for the Reporting Entity
ACA -1	-	Statement of Revenue
ACA - 1(i)	-	Statement of Arrears of Revenue
ACA - 1(ii)	-	Explanation for the Variances between Original Revenue Estimate and Revised Revenue Estimate
ACA - 1(iii)	-	Explanation for the Variances between Actual Revenue and Revised Revenue Estimate
ACA - 2	-	Summary of Expenditure by Programme
ACA - 2(a)	-	Summary of Expenditure by Programme (Only for the use of Department of National Budget)
ACA-2(a)(i)	-	Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Services and Contingent Liabilities as per the section 6 of the Appropriation Act to meet Recurrent Expenditure of any other Expenditure Heads and the Actual Transfers (Only for the use of Department of National Budget)
ACA-2(a)(ii)	-	Allocation issued to Other Expenditure Heads for Recurrent Expenditure from the vote of Budgetary Support Services and Contingent Liabilities during the year (Only for the use of Department of National Budget)
ACA-2(a)(iii)	-	Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Services and Contingent Liabilities as per the Section 6 of the Appropriation Act to meet Capital Expenditure of any other Expenditure Heads and the Actual Transfers (Only for the use of Department of National Budget)
ACA-2(a)(iv)	-	Allocation issued to Other Expenditure Heads for Capital Expenditure from the vote of Budgetary Support Services and Contingent Liabilities during the year (Only for the use of Department of National Budget)
ACA - 2(i)	-	Statement of Expenditure by Programme
ACA-2(ii)	-	Statement of Expenditure



ACA-2(iii)	-	Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates
ACA - 2(iv)	-	Statement of Summary for Financing the Expenditure by Programme
ACA - 2(v)	-	Statement of Financing of Expenditure of Each Programme by Projects
ACA-3	-	Statement of Imprest Account
ACA -4	-	Statement of Deposit Accounts
ACA-5	-	Statement of Advance Accounts
ACA- 5(a)	-	Statement of Rent and Work Advance Accounts
ACA- 5(b)	-	Statement of Rent and Work Advance Reserve Accounts
ACA-6	-	Statement of Non-Financial Assets
ACA-7	-	Statement of Imprest Adgustment
Annexure-(i)	-	Statement of Losses and Waivers (Losses under F.R. 106 and F.R. 113)
Annexure -(ii)	-	Statement of Write off from books (Statement of losses and Waivers under F.R. 109 during the year and Statement of Write off from the book and recoveries under F.R. 109 during the year)
Annexure-(iii)	-	Statement of Commitments and Liabilities
Annexure - (iv)	-	Statement of Liabilities - (i) Statement of Commitments in terms of FR 94 (2) and 94 (3)
Annexure-(v)	-	Statement of Liabilities - (ii) Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)
Annexure-(vi)	-	Statement of Claims under Reimbursable Foreign Aid
Annexure-(vii)	-	Statement of Missing Vouchers
Annexure-(viii)	-	The Status Report as at 31/12/2023 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015
Annexure (ix)	-	Trial Balance generated by the Desktop CIGAS Application and Final Treasury Accounting Statements obtained from the New CIGAS Web Application system

6.1 The above formats are prepared for all reporting entities in general. However, in cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis".



6.2 Reporting entities should use the above formats as applicable to their respective entities as mentioned below.

Number of the Format	Amendment
ACA-1, ACA-1(i), ACA-1(ii), ACA-1(iii)	Only Revenue Accounting Officers are required to fill this form.  The form should be amended so that only the relevant revenue codes are included.
ACA-2(i), ACA-2(ii), ACA-2(iii)	The format should be revised by including only relevant expenditure votes.
ACA- 4	The format should be revised using only the relevant deposit numbers.
Annexure - (i), Annexure - (ii), Annexure - (vii)	If there is no information related to these reports in respective reporting entity, a nil report should be submitted.
Annexure - (v), Annexure - (vi)	Format should be used only if it is relevant to the reporting entity

**07. Guideline for Preparation of the Financial Statements**

The Following steps should be followed when preparing Financial Statements for the Year 2023.

7.1 In compilation of the Statement of Financial Performance, Statement of Financial Position and Statement of Cash Flows, the relevant information for the respective reporting entity included in ACA-1, ACA-2, ACA2(a), ACA-2(i), ACA2(ii), ACA 3, ACA-4, ACA-5, ACA-5(a), ACA-5(b), ACA-6 and ACA-7 should be taken in to consideration.

7.2 Revenue Collected by Reporting Entities on behalf of other Revenue Accounting Officers should not be included in the Statement of Financial

Performance (ACA-F) and such revenue should be adjusted in Statement of Imprest Reconciliation.

- 7.3 Receipts and payments on “Other Main Ledgers” are relevant only to the Chief Accounting Officer / Accounting Officer of the Main Ledgers.
- 7.4 Remittance to the Treasury (Item D) in the Statement of Financial Performance (ACA-F) includes remittances made to the Treasury during the year and year end Imprest settlement.
- 7.5 Balance of the Statement of Financial Performance as at 31<sup>st</sup> December 2023 (Item J) should be equal to the total of balance as per the Statement of Imprest Reconciliation and Imprest Balance as at end of the year.
- 7.6 In the “Revised Budget Allocation” column of the Statement of Financial Performance (ACA-F), the value should be stated after adjusting FR 66 and 69 transfers and supplementary provisions to the original budget allocations.
- 7.7 Statement of Cash Flow should be prepared by using direct method considering both cash and cross entries.
- 7.8 Equivalent value of Property Plant and Equipment should be shown as Reserve under Net Assets/Equity in the Statement of Financial Position (ACA-P).
- 7.9 Net Worth to Treasury under the Net Assets/Equity in Statement of Financial Position is calculated by deducting the value of Deposit Accounts from the value of Advance Accounts of the Reporting Entity.
- 7.10 Cash balance remitted to the Treasury by each Reporting Entity at the end of the financial period should not be included in the Cash & Cash Equivalent Balance in the Statement of Financial Position.
- 7.11 The Following transactions should be considered when preparing the Statement of Imprest Reconciliation (ACA-7).

- Revenue collected by others on behalf of Reporting Entity (Revenue Accounting Officer) (As per Treasury Accounting Statements No. SA-21)



- Expenditure incurred by other entity on behalf of the Reporting Entity (Expenditure Head) (As per Treasury Accounting Statements No. SA-11)
- Advance "B" Accounts transactions (As per Treasury Accounting Statements No. SA-51)

Payment - Loans paid by other entities in case of transfer in

Receipts - In case of transfer out

- Revenue collected by the Reporting Entity on behalf of Other Revenue Heads (As per Treasury Accounting Statements No. SA-51)
- Expenditure incurred on behalf of Other Heads (In accordance with FR 208)

## 08. General Instructions

- 8.1 As per the State Accounts Circular letter dated 12.07.2013 issued in relation to identification of non-financial assets, assets were categorized and relevant codes have been given and those assets are accounted under the main ledger account Nos. 9151, 9152, 9153, 9154, 9155, 9160 and 9180. As Fixed Assets Module in the CIGAS programme has been developed considering the requirements of maintaining the fixed assets register as per the Treasury Circular No. 842 dated 19.12.1978, it is not compulsory to further maintain the Fixed Assets Register.
- 8.2 If there are Non-financial Assets which are yet to be reported, they should be properly identified and should be accounted at cost or in the absence of costs, they should be accounted at assessment values.
- 8.3 The details of Deposits and Advance accounts have to be provided in Specimen Formats ACA-4 and ACA-5 of the Financial Statements. In addition, all the Reporting Entities should prepare Reconciliation Statement for Deposits (Department of State Accounts Guideline 03 of 2020) and Advance accounts under FR 502 and 506 (Department of State Accounts Guideline 03 of 2023). Statement of Deposit Reconciliation and Advance Accounts shall be submitted to the Department of State Accounts on or before 28<sup>th</sup> February 2024. Advance accounts should be submitted to the Department of State Accounts on or before 28<sup>th</sup> February 2024 with a copy





to the Auditor General as directed in paragraphs 02 and 03 of Department of State Accounts Guideline 2023/03.

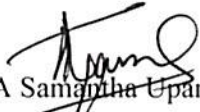
- 8.4 Since the receipts and payments are reported daily under the CIGAS programme, it is not required to maintain a manual cash book. A printed copy of the cash book obtained through the CIGAS programme may be filed separately.
- 8.5 Financial Statements for the year 2023 with the observation of the Auditor General in relevant to these Financial Statements should be published in the Reporting Entity Website.
- 8.6 All reporting entities should pay special attention to the matters outlined in State Accounts Guideline No. 2023/02 dated 03.10.2023 while preparing the Annual Financial Statements.

**09. Forwarding the Account to the Auditor General**

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

- 9.1 The original along with two copies of the certified Financial Statements should be forwarded to the Auditor General, on or before 28<sup>th</sup> February 2024.
- 9.2 The audited Financial Statements shall be distributed by Auditor General in the following manner.
- (i) Original - Department of State Accounts
  - (ii) First Copy - Reporting Entity
  - (iii) Second Copy - National Audit Office

For Any Clarification on this Guideline, please contact Additional Director General - Financial Reporting (Tel.0112484898) or Director - Financial Reporting (Tel.0112484733) of this Department.

  
W.A Samantha Upananda  
Director General  
Department of State Accounts

Copy: Auditor General

**Statement of Financial Performance  
for the period ended 31st December 2023**

Revised Budget Allocations 2023	Note	Actual	
Rs.		2023 Rs.	2022 Rs.
-	<b>Revenue Receipts</b>	-	-
-	Income Tax	-	-
-	Taxes on Domestic Goods & Services	-	-
-	Taxes on International Trade	-	-
-	Non Tax Revenue & Others	-	-
-	<b>Total Revenue Receipts (A)</b>	-	-
-	<b>Non Revenue Receipts</b>	-	-
-	Treasury Imprests	-	-
-	Deposits	-	-
-	Advance Accounts	-	-
-	Other Main Ledger Receipts	-	-
-	<b>Total Non Revenue Receipts (B)</b>	-	-
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>	-	-
-	<b>Remittance to the Treasury (D)</b>	-	-
-	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>	-	-
-	<b>Less: Expenditure</b>		
-	<b>Recurrent Expenditure</b>		
-	Wages, Salaries & Other Employment Benefits	-	-
-	Other Goods & Services	-	-
-	Subsidies, Grants and Transfers	-	-
-	Interest Payments	-	-
-	Other Recurrent Expenditure	-	-
-	<b>Total Recurrent Expenditure (F)</b>	-	-
-	<b>Capital Expenditure</b>		
-	Rehabilitation & Improvement of Capital Assets	-	-
-	Acquisition of Capital Assets	-	-
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
-	Capacity Building	-	-
-	Other Capital Expenditure	-	-
-	<b>Total Capital Expenditure (G)</b>	-	-
-	Deposit Payments	-	-
-	Advance Payments	-	-
-	Other Main Ledger Payments	-	-
-	<b>Total Main Ledger Expenditure (H)</b>	-	-
-	<b>Total Expenditure I = (F+G+H)</b>	-	-
-	<b>Balance as at 31st December J = (E-I)</b>	-	-
-	<b>Balance as per the Imprest Adjustment Statement</b>	-	-
-	<b>Imprest Balance as at 31st December</b>	-	-

**Statement of Financial Position**  
**As at 31st December 2023**

	Note	Actual	
		2023 Rs	2022 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	-	-
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	-	-
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>-</b>	<b>-</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		-	-
Property, Plant & Equipment Reserve		-	-
Rent and Work Advance Reserve	ACA-5(b)	-	-
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>-</b>	<b>-</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ..... to..... and Annexures to accounts presented in pages from ..... to ..... form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

.....  
Chief Accounting Officer  
Name :  
Designation :  
Date :

.....  
Accounting Officer  
Name :  
Designation :  
Date :

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

**Statement of Cash Flows  
for the Period ended 31st December 2023**

	Actual	
	2023 Rs.	2022 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	-	-
Imprest Received	-	-
Recoveries from Advance	-	-
Deposit Received	-	-
<b>Total Cash generated from Operations (A)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	-	-
Subsidies & Transfer Payments	-	-
Expenditure incurred on behalf of Other Heads	-	-
Imprest Settlement to Treasury	-	-
Advance Payments	-	-
Deposit Payments	-	-
<b>Total Cash disbursed for Operations (B)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>-</b>	<b>-</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (D)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Capital Expenditure	-	-
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES( F)=(D)-(E)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=( C) + (F)</b>	<b>-</b>	<b>-</b>
<b><u>Cash Flows from Fianacing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total Cash disbursed for Financing Activities (I)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash (K) = (G) + (J)</b>	<b>-</b>	<b>-</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	<b>-</b>	<b>-</b>

**List of Relevant Formats & Annexures for the Reporting Entity**

Se: No	Format No	Name of The Format	Relevant	Not relevant	Page Number of the relevant Format/Annexure
1	ACA -1	Statement of Revenue for the period ended 31st December 2023			
2	ACA - 1(i)	Statement of Arrears of Revenue for the period ended 31st December 2023			
3	ACA - 1(ii)	Explanation for the Variances between Original Revenue Estimate and Revised Revenue Estimate			
4	ACA - 1(iii)	Explanation for the Variances between Actual Revenue and Revised Revenue Estimate			
5	ACA - 2	Summary of Expenditure by Programme for the period ended 31st December 2023 (Only for the use of Department of National Budget)			
6	ACA - 2(a)	Summary of Expenditure by Programme for the period ended 31st December 2023 (Only for the use of Department of National Budget)			
7	ACA - 2(a)(i)	Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Services and Contingent Liabilities as per the section 6 of the Appropriation Act to meet Recurrent Expenditure of any other Expenditure Heads and the Actual transfers (Only for the use of Department of National Budget)			
8	ACA - 2(a)(ii)	Allocation issued to Other Expenditure Heads for Recurrent Expenditure from the vote of Budgetary Support Services and Contingent Liabilities during the year (Only for the use of Department of National Budget)			
9	ACA - 2(a)(iii)	Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Services and Contingent Liabilities as per the section 6 of the Appropriation Act to meet Capital Expenditure of any other Expenditure Heads and the Actual Transfers (Only for the use of Department of National Budget)			
10	ACA - 2(a)(iv)	Allocation issued to Other Expenditure Heads for Capital Expenditure from the vote of Budgetary Support Services and Contingent Liabilities during the year (Only for the use of Department of National Budget)			
11	ACA - 2(i)	Statement of Expenditure by Programme			
12	ACA-2(ii)	Statement of Expenditure for the period ended 31st December 2023			
13	ACA-2(iii)	Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates			
14	ACA - 2(iv)	Summary of Financing the Expenditure by Programme			

**List of Relevant Formats & Annexures for the Reporting Entity**

Se: No	Format No	Name of The Format	Relevant	Not relevant	Page Number of the relevant Format/Annexure
15	ACA - 2(v)	Statement of Financing of Expenditure of Each Programme by Projects			
16	ACA - 3	Statement of Imprest Account for the year 2023			
17	ACA - 4	Statement of Deposit Accounts as at 31st December 2023			
18	ACA- 5	Statement of Advance Accounts as at 31st December 2023			
19	ACA- 5(a)	Statement of Rent and Work Advance Accounts as at 31st December 2023			
20	ACA- 5(b)	Statement of Rent and Work Advance Reserve Accounts as at 31st December 2023			
21	ACA - 6	Statement of Non Financial Assets - 2023			
22	ACA - 7	Statement of Imprest Reconciliation			
23	Annexure - (i)	Statement of Losses and Waivers (Losses under F.R. 106 and F.R. 113)			
24	Annexure - (ii)	Statement of write off from books (Statement of losses and waivers under F.R. 109 during the year and Statement of write off from the book and recoveries under F.R. 109 during the year)			
25	Annexure - (iii)	Statement of Commitments and Liabilities			
26	Annexure - (iv)	Statement of Liabilities - (i) Statement of Commitments in terms of FR 94(2) and 94(3)			
27	Annexure - (v)	Statement of Liabilities - (ii) Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)			
28	Annexure - (vi)	Statement of Claims under Reimbursable Foreign Aid			
29	Annexure - (vii)	Statement of Missing Vouchers			
30	Annexure - (viii)	The Status Report as at 31/12/2023 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015			
31	Annexure - (ix)	Trial Balance generated by the Desktop CIGAS Application and Final Treasury Accounting Statements obtained from the New CIGAS Web Application system			

\*Note - Only the relevant Formats are attached with the account

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

## **Basis of Reporting**

### 1) Reporting Period

The reporting period for these Financial Statements is from 01<sup>st</sup> January to 31<sup>st</sup> December 2023.

### 2) Basis of Measurement

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

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

### 3) Recognition of Revenue

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

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

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

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

### 5) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

### 6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31<sup>st</sup> December 2023.

\* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under “Reporting Basis”

\* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)				(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
	<b><u>INCOME TAX</u></b>	<b>1</b>										
1004.01.01	Income Tax											
1004.01.02	Dividend Tax											
1004.01.03	Remittance Tax											
<b>1004.01.00</b>	<b>Total Corporate Tax (a)</b>											
<b>1004.02.01</b>	<b>PAYE</b>											
<b>1004.02.99</b>	<b>Other</b>											
<b>1004.03.00</b>	<b>Withholding Tax</b>											
1004.03.01	On Interest											
1004.03.99	On Fees & Other											
<b>1004.04.00</b>	<b>Economic Service Charge</b>											
1004.04.01	Domestic											
1004.04.02	Imports											
<b>1004.05.00</b>	<b>Capital Gain Tax</b>											
<b>1004.06.00</b>	<b>Tax on Voluntary Disclosure</b>											
<b>1004.02.00</b>	<b>Total Non-Corporate Tax (b)</b>											
	<b>Total Income Tax (a+b)</b>											



## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)				(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
	<b><u>TAXES ON DOMESTIC GOODS &amp; SERVICES</u></b>	2										
<b>1002.01.00</b>	<b>Value Added Tax</b>											
1002.01.01	Financial Services											
1002.01.02	Other Services											
1002.01.03	Manufacturing											
1002.01.04	Imports											
<b>1002.02.00</b>	<b>Goods and Services Tax</b>											
1002.02.01	Services											
1002.02.02	Manufacturing											
1002.02.03	Imports											
<b>1002.03.00</b>	<b>National Security Levy</b>											
1002.03.01	Services											
1002.03.02	Manufacturing											
1002.03.03	Imports											
<b>1002.04.00</b>	<b>Excise (Ordinance) Duty</b>											
1002.04.01	Liquor											
<b>1002.05.00</b>	<b>Excise (Special Provisions) Duty</b>											
1002.05.01	Cigarettes											
1002.05.02	Liquor											
1002.05.03	Petroleum Products											
1002.05.04	Motor Vehicles											
1002.05.05	Lottery											

## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)				(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
1002.05.99	Other											
<b>1002.06.00</b>	<b>Tobacco Tax</b>											
<b>1002.07.00</b>	<b>Stamp Duty</b>											
<b>1002.08.00</b>	<b>Debits Tax</b>											
<b>1002.09.00</b>	<b>Turnover Tax</b>											
<b>1002.10.00</b>	<b>Social Responsibility Levy</b>											
<b>1002.11.00</b>	<b>Telecommunications Levy</b>											
<b>1002.12.00</b>	<b>Nation Building Tax</b>											
1002.12.01	Services											
1002.12.02	Manufacturing											
1002.12.03	Imports											
<b>1002.13.00</b>	<b>Teledrama, Films and Commercials Levy</b>											
<b>1002.14.00</b>	<b>Cellular Tower Levy</b>											
<b>1002.15.00</b>	<b>SMS Advertising Levy</b>											
<b>1002.16.00</b>	<b>Social Security Contribution Levy</b>											
1002.16.01	Services											
1002.16.02	Manufacturing											
1002.16.03	Imports											
<b>1003</b>	<b>Licence Taxes and other</b>											
1003.01.00	Luxury Motor Vehicle Tax											
1003.02.00	Transfer Tax											
1003.03.00	Betting & Gaming Levy											
1003.04.00	Share Transaction Levy											
1003.05.00	Construction Industry Guarantee Fund Levy											

## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)				(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
1003.06.00	Environment Conservation Levy											
<b>1003.07.00</b>	<b>Other Licences</b>											
1003.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee											
1003.07.02	Registration Fees relevent to the Department of Registrar General											
1003.07.03	Private Timber Transport											
1003.07.04	Tax on Sale of Motor Vehicles											
1003.07.05	Licence Fees relevent to the Ministry of Defence											
1003.07.06	Licence Fees relevent to the Dept. of Fisheries & Aquatic Resources											
1003.07.07	Levy on Rooms of Five Star Hotels											
1003.07.08	Company Registration Levy											
1003.07.09	Carbon Tax											
1003.07.10	Vehicle Entitlement Levy											
1003.07.11	Debt Repayment Levy											
1003.07.99	Other											
<b>1003.08.00</b>	<b>Fees under the Certificate to be granted yearly to Notary Registrar of the High Court</b>											
<b>1003.09.00</b>	<b>Taxes on Lands Leased out to Foreigners</b>											
<b>1003.10.00</b>	<b>Migrating Tax</b>											

## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)				(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
1003.11.00	Remittance Fee	3										
	Total Taxes on Domestic Goods & Services											
	<u>TAXES ON INTERNATIONAL TRADE</u>											
1001.01.00	Import Duties											
1001.02.00	Export Duties											
1001.03.00	Import & Export Licences Fees											
1001.04.00	Ports & Airports Development Levy											
1001.05.00	Cess Levy											
1001.05.01	Import Cess Levy											
1001.05.02	Export Cess Levy											
1001.06.00	Motor Vehicle Concessionary Levy											
1001.07.00	Regional Infrastructure Development Levy											
1001.08.00	Special Commodity Levy											
1001.99.00	Other	4										
	Total Revenue from Taxes on International Trade											
	<u>NON-TAX REVENUE AND OTHER</u>											
2001.01.00	Railways											
2001.02.00	Postal											

## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)				(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
2001.03.00	Stores Advance Accounts (Explosive Items )											
2001.04.00	Prisons Industrial and Agricultural Advance Account											
	<b>Revenue From Other Sources (a)</b>											
	<b>2002.01.00 Rent</b>											
2002.01.01	Rent on Government Building & Housing											
2002.01.02	Rent on Crown Forests											
2002.01.03	Rent from Land and Other											
2002.01.04	Lease Rental from Regional Plantation Companies											
2002.01.99	Other Rental											
	<b>2002.02.00 Interest</b>											
2002.02.01	On-lending											
2002.02.99	Other											
	<b>2002.03.00 Profits</b>											
	<b>2002.04.00 Dividends</b>											
	<b>2002.05.00 Transferring Surplus Fund from Public Enterprises</b>											
	<b>2003.01.00 Departmental Sales</b>											
	<b>2003.02.00 Administrative Fees &amp; Charges</b>											
2003.02.01	Audit Fees											

## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)				(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
2003.02.02	Air Navigation Fees											
2003.02.03	Fees under Registration of Persons											
2003.02.04	Fees of Department of Survey											
2003.02.05	Service Charges of Government Press											
2003.02.06	Fees under the Fauna & Flora Protection Ordinance											
2003.02.07	Fees of Passports, Visas & Dual Citizenship											
2003.02.08	Embarkation Levy											
2003.02.09	Fees of Department of Valuation											
2003.02.10	Fees of Registrar of Companies											
2003.02.11	Legal Fees from Corporations & Statutory Bodies											
2003.02.12	Fees recovered under the Public Contract Act											
2003.02.13	Examinations & Other Fees											
2003.02.14	Fees under the Motor Traffic Act & Other Receipts											
2003.02.15	Registration Fees on Motor Vehicle Transfers the Issuing Motor Vehicle Permits on Concessionary Terms											
2003.02.16	Air Craft Rentals											
2003.02.17	Fees on Local Sale of Garments											

## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)				(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
2003.02.18	Fees relevant to the Department of Agriculture											
2003.02.19	Fees relevant to the Botanical Gardens											
2003.02.20	Accounting & Auditing Standards Cess Levy											
2003.02.21	Fees relevant to the Ministry of Petroleum Industries											
2003.02.22	Fees relevant to the Merchant Shipping Secretariat											
2003.02.23	Casino Licence Fees											
2003.02.99	Sundries											
<b>2003.03.00</b>	<b>Fines and Forfeits</b>											
2003.03.01	Fines and Forfeits - Customs											
2003.03.02	Fines and Forfeits - Other											
<b>2003.04.00</b>	<b>Public Officer's Motor Cycle Premium</b>											
<b>2003.05.00</b>	<b>Treasury Bonds Premium</b>											
<b>2003.06.00</b>	<b>Revenue from the United Nations Peacekeeping Operations</b>											
<b>2003.07.00</b>	<b>Government Paddy Purchasing Programme</b>											
2003.08.00	Revenue from Sale of Hydro Power											
<b>2003.99.00</b>	<b>Other Receipts</b>											

## Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Net Revenue For the Period 2023	
			(1)		(2)		(3)	(4)		(5)		
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
<b>2004.01.00</b>	<b>Social Security Contributions</b>											
2004.01.00	Central Government											
2004.02.00	Provincial Councils											
<b>2005</b>	<b>Current Transfers</b>											
2005.01.00	Central Bank Profits											
2005.99.00	National Lotteries Board and Other Transfers											
<b>2006</b>	<b>Capital Revenue</b>											
2006.01.00	Divestiture Proceeds											
<b>2006.02.00</b>	<b>Sale of Capital Assets</b>											
2006.02.01	Vehicles											
2006.02.02	Other											
<b>2006.04.00</b>	<b>Recovery of Loans</b>											
<b>3001.01.00</b>	<b>Foreign Grants</b>											
<b>3001.02.00</b>	<b>Local Grants</b>											
	<b>Revenue From Other Sources (b)</b>											
	<b>Total Non - Tax Revenue &amp; Other Revenue (a) + (b)</b>											
	<b>Total Revenue (Note 1 - 4)</b>											

\*Format should be amended including only the relevant revenue codes.

.....  
Date.....  
Signature and Name of Chief Financial Officer /Chief Accountant / Head of Finance.....  
Signature, Name and Designation of Revenue Accounting Officer



## Statement of Arrears of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Net Revenue collection for three preceding years	Year 1	(2020)	Rs .....
	Year 2	(2021)	Rs .....
	Year 3	(2022)	Rs .....

Period	Revenue Code	Revenue Description	Balance at the Beginning of the year (1)	Arrears of the Reporting year (2)	Recoveries (3)	Waived off Arrears of Revenue (4)	Balance at the end of the Year $5=(1)+(2)-[(3)+(4)]$
(1) Arrears in respect of the reporting year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04 ..... .....						
<b>Sub Total</b>							
(2) Arrears in respect of the previous year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04 ..... .....						
<b>Sub Total</b>							
(3) Arrears before the previous years	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04 ..... .....						
<b>Sub Total</b>							
<b>Total</b>							

.....  
Date

.....  
Signature and Name of Chief Financial Officer /  
Chief Accountant / Head of Finance

.....  
Signature of Revenue Accounting Officer  
Name of Revenue Accounting Officer:  
Designation of Revenue Accounting Officer:

## Explanation for the Variances between Original Revenue Estimate and Revised Revenue Estimate

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Description	Original Revenue Estimate	Revised Revenue Estimate	Variance as a % of Original Revenue Estimate	Reasons for the Variance

.....  
Date

.....  
Signature and Name of Chief Financial Officer/  
Chief Accountant / Head of Finance

.....  
Signature of Revenue Accounting Officer  
Name of Revenue Accounting Officer:  
Designation of Revenue Accounting Officer:

## Explanation for the Variances between Actual Revenue and Revised Revenue Estimate

Revenue Accounting Officer :

Expenditure Head No :

Rs.

Revenue Code	Description	Revised Revenue Estimate	Actual Revenue	Difference between Revised Revenue Estimate and Actual Revenue	Variance as a % of Revised Revenue Estimate	Reasons for the Variance

.....  
Date

.....  
Signature and Name of Chief Financial Officer/  
Chief Accountant / Head of Finance

.....  
Signature of Revenue Accounting Officer  
Name of Revenue Accounting Officer:  
Designation of Revenue Accounting Officer:

## Summary of Expenditure by Programme for the period ended 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent						
	(2) Capital						
	<b>Sub Total</b>						
Programme (2)	(1) Recurrent						
	(2) Capital						
	<b>Sub Total</b>						
	<b>Grand Total</b>						

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

(Only for the Department of National Budget)

**Summary of Expenditure by Programme for the period ended 31st December 2023**

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Provide additional provisions under the Section 6 of the Appropriation Act	Total Net Provision	Total Expenditure	Net Effect Savings / (Excesses)
		(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)-(7)
Programme (1)	(1) Recurrent								
	(2) Capital								
	<b>Sub Total</b>								
Programme (2)	(1) Recurrent								
	(2) Capital								
	<b>Sub Total</b>								
	<b>Grand Total</b>								

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

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

programme Title :

Project Title :

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

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

Date :

(Only for the Department of National Budget)

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

Details of the Budget Provision :- / / / / / /

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

Please attach supplementary pages if the space is not sufficient

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

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

Programme Title :

Project Title :

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

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

Date :



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

Details of the Budget Provision :- / / / / / /

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

Please attach supplementary pages if the space is not sufficient

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

## Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2023 (11)=(5)+(10)
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)		
<b>Recurrent Expenditure</b>											
<b>Personal Emoluments</b>											
1001 - Salaries & Wages											
1002 - Overtime & Holiday Payments											
1003 - Other Allowances											
<b>Travelling Expenditure</b>											
1101 - Domestic											
1102 - Foreign											
<b>Supplies</b>											
1201 - Stationery & Office Requisites											
1202 - Fuel											
1203 - Diets & Uniforms											
1204 - Medical Supplies											
1205 - Other											

## Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2023 (11)=(5)+(10)
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)		
<b><u>Maintenance Expenditure</u></b>											
1301 - Vehicles											
1302 - Plant and Machinery											
1303 - Building and Structures											
<b><u>Services</u></b>											
1401 - Transport											
1402 - Postal & Communication											
1403 - Electricity & Water											
1404 - Rents & Local Taxes											
1406 - Interest Payment for Leased vehicles											
1408 - Lease Rental for Vehicles Procured under Operational Leasing											
1409 - Other											
<b><u>Transfers</u></b>											
1501 - Welfare Programmes											
1502 - Retirement Benefits											
1503 - Public Institutions Personal Emoluments)											
1504 - Development Subsidies											
1505 - Subscriptions and Contributions fees											
1506 - Property Loan Interest to Public Servants											
1507 - Grants to Provincial Councils											

## Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2023 (11)=(5)+(10)
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)		
1508 - Other											
1509 - Public Institutions (Other Operational Expenditure)											
<b><u>Interest Payment and Discounts</u></b>											
1601 - Interest Payment for Domestic Debt											
1602 - Interest Payment for Foreign Debt											
1603 - Discounts on Treasury Bills and Treasury Bonds											
<b><u>Other Recurrent Expenditure</u></b>											
1701 - Losses & Write off											
1702 - Contingency Services											
1703 - Implementation of the Official Languages Policy											
<b>Grand Total</b>											
<b>Capital Expenditure</b>											
<b><u>Rehabilitation &amp; Improvements of Capital Assets</u></b>											
2001 - Building & Structures											
2002 - Plant, Machinery & Equipment											
2003 - Vehicles											
<b><u>Acquisition of Capital Assets</u></b>											
2101 - Vehicles											
2102 - Furniture & Office Equipment											

## Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2023 (11)=(5)+(10)
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)		
2103 - Plant, Machinery & Equipment											
2104 - Buildings & Structures											
2105 - Lands & Land Improvements											
2106 - Software Development											
2108 - Capital Payment for Leased Vehicles											
<b><u>Capital Transfers</u></b>											
2201 - Public Institutions											
2202 - Development Assistance											
2203 - Grants to Provincial Councils											
2204 - Transfers Abroad											
2205 - Capital Grants to Non-Public Institution											
<b><u>Acquisition of Financial Assets</u></b>											
2301 - Equity Contribution											
2302 - On-Lending											
<b><u>Capacity Building</u></b>											
2401 - Staff Training											
<b><u>Other Capital Expenditure</u></b>											
2501 - Restructuring											
2502 - Investments											
2503 - Contingency Services											
2504 - Contribution to Provincial Councils											

## Statement of Expenditure by Programme

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2023 (11)=(5)+(10)
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)		
2505 - Procurement Preparedness 2506 - Infrastructure Development 2507 - Research and Development 2509 - Other											
<b>Grand Total</b>											
<b>Total Recurrent &amp; Capital Expenditure</b>											

\* Format should be amended including only the relevant votes.

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

## Statement of Expenditure for the period ended 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
<b><u>Recurrent Expenditure</u></b>												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
<b>OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>	5											
<b><u>Personal Emoluments</u></b>												
1001 Salaries & Wages												
1002 Overtime & Holiday Payments												
1003 Other Allowances												
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>	6											
<b><u>Travelling Expenditure</u></b>												
1101 Domestic												
1102 Foreign												
<b>Total (a)</b>												
<b><u>Supplies</u></b>												
1201 Stationery & Office Requisites												
1202 Fuel												

## Statement of Expenditure for the period ended 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
1203 Diets & Uniforms												
1204 Medical Supplies												
1205 Other												
<b>Total (b)</b>												
<b><u>Maintenance Expenditure</u></b>												
1301 Vehicles												
1302 Plant and machinery												
1303 Building and Structures												
<b>Total (c)</b>												
<b><u>Services</u></b>												
1401 Transport												
1402 Postal & Communication												
1403 Electricity & Water												
1404 Rents & Local Taxes												
1406 Interest Payment for Leased vehicles												
1408 Lease Rental for Vehicles Procured under Operational Leasing												
1409 Other												
<b>Total (d)</b>												
<b>Total Expenditure on Other Goods &amp; Services (a+b+c+d)</b>												



## Statement of Expenditure for the period ended 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
<b>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b> <b>Transfers</b> 1501 Welfare Programmes 1502 Retirement Benefits 1503 Public Institutions 1504 Development Subsidies 1505 Subscriptions and Contributions fees 1506 Property Loan Interest to Public Servants 1507 Grants to Provincial Councils 1508 Other 1509 - Public Institutions (Other Operational Expenditure) <b>Total</b>	7											
<b>OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS</b> <b>Interest Payments and Discounts</b> 1601 Interest Payment for Domestic Debt 1602 Interest Payment for Foreign Debt 1603 Discounts on Treasury Bills and Treasury Bonds <b>Total</b>	8											

## Statement of Expenditure for the period ended 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b> <u>Other Recurrent Expenditure</u> 1701 Losses & Write off 1702 Contingency Services 1703 Implementation of the Official Languages Policy <b>Total</b> Programme (1) <b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>  <u>Capital Expenditure</u> Programme (1)  <b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b> <u>Rehabilitation &amp; Improvements of Capital Assets</u> 2001 Buildings & Structures 2002 Plant, Machinery & Equipment 2003 Vehicles <b>Total (a)</b>	9											
	10											

## Statement of Expenditure for the period ended 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
<b><u>Acquisition of Capital Assets</u></b>	<b>11</b>											
2101 Vehicles												
2102 Furniture & Office Equipment												
2103 Plant, Machinery & Equipment												
2104 Buildings & Structures												
2105 Lands & Land Improvements												
2106 Software Development												
2108 Capital Payment for Leased Vehicles												
<b>Total (b)</b>												
<b><u>Capital Transfers</u></b>	<b>12</b>											
2201 Public Institutions												
2202 Development Assistance												
2203 Grants to Provincial Councils												
2204 Transfers Abroad												
2205 Capital Grants to Non-Public Institution												
<b>Total (c)</b>												
<b><u>Acquisition of Financial Assets</u></b>	<b>13</b>											
2301 Equity Contribution												
2302 On-Lending												
<b>Total (d)</b>												
<b><u>Capacity Building</u></b>	<b>14</b>											
2401 Staff Training												
<b>Total (e)</b>												

## Statement of Expenditure for the period ended 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
<b>Other Capital Expenditure</b>	15											
2501 Restructuring												
2502 Investments												
2503 Contingency Services												
2504 Contribution to Provincial Councils												
2505 Procurement Preparedness												
2506 Infrastructure Development												
2507 Research and Development												
2509 Other												
<b>Total (f)</b>												
Programme (1)												
<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>												
<b>Grand Total (Notes 5 to 15) - Total Expenditure</b>												

\* Format should be amended including only the relevant votes.

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

Date :

## Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
<b><u>Recurrent Expenditure</u></b>							
<b><u>Programme (1)</u></b>							
Prog./Proj./Sub proj./Object code							
<b>OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>							
<b>5</b>							
<b><u>Personal Emoluments</u></b>							
1001 Salaries & Wages							
1002 Overtime & Holiday Payments							
1003 Other Allowances							
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>							
<b>6</b>							
<b><u>Travelling Expenditure</u></b>							
1101 Domestic							
1102 Foreign							
<b>Total (a)</b>							
<b><u>Supplies</u></b>							
1201 Stationery & Office Requisites							
1202 Fuel							

**Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates**

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1203 Diets & Uniforms							
1204 Medical Supplies							
1205 Other							
<b>Total (b)</b>							
<b><u>Maintenance Expenditure</u></b>							
1301 Vehicles							
1302 Plant and machinery							
1303 Building and Structures							
<b>Total (c)</b>							
<b><u>Services</u></b>							
1401 Transport							
1402 Postal & Communication							
1403 Electricity & Water							
1404 Rents & Local Taxes							
1406 Interest Payment for Leased vehicles							
1408 Lease Rental for Vehicles Procured under Operational Leasing							
1409 Other							
<b>Total Expenditure on Other Goods &amp; Services</b>							
<b>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>							
<b><u>Transfers</u></b>	7						
1501 Welfare Programmes							

**Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates**

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1502 Retirement Benefits 1503 Public Institutions 1504 Development Subsidies 1505 Subscriptions and Contributions fees 1506 Property Loan Interest to Public Servants 1507 Grants to Provincial Councils 1508 Other 1509 - Public Institutions (Other Operational Expenditure) <b>Total</b>							
<b>OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS</b> <b><u>Interest Payments and Discounts</u></b>	<b>8</b>						
1601 Interest Payment for Domestic Debt 1602 Interest Payment for Foreign Debt 1603 Discounts on Treasury Bills and Treasury Bonds <b>Total</b>							
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b> <b><u>Other Recurrent Expenditure</u></b>	<b>9</b>						
1701 Losses & Write off 1702 Contingency Services							

**Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates**

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1703 Implementation of the Official Languages Policy							
<b>Total</b>							
<u>Programme (1)</u>							
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>							
<b><u>Capital Expenditure</u></b>							
<u>Programme (1)</u>							
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>							
<b><u>Rehabilitation &amp; Improvements of Capital Assets</u></b>	<b>10</b>						
2001 Buildings & Structures							
2002 Plant, Machinery & Equipment							
2003 Vehicles							
<b>Total (a)</b>							
<b><u>Acquisition of Capital Assets</u></b>	<b>11</b>						
2101 Vehicles							
2102 Furniture & Office Equipment							
2103 Plant, Machinery & Equipment							
2104 Buildings & Structures							
2105 Lands & Land Improvements							
2106 Software Development							



**Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates**

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
2108 Capital Payment for Leased Vehicles							
<b>Total (b)</b>							
<b><u>Capital Transfers</u></b>	<b>12</b>						
2201 Public Institutions							
2202 Development Assistance							
2203 Contribution to Provincial Councils							
2204 Transfers Abroad							
2205 Capital Grants to Non-Public Institution							
<b>Total (c)</b>							
<b><u>Acquisition of Financial Assets</u></b>	<b>13</b>						
2301 Equity Contribution							
2302 On-Lending							
<b>Total (d)</b>							
<b><u>Capacity Building</u></b>	<b>14</b>						
2401 Staff Training							
<b>Total (e)</b>							
<b><u>Other Capital Expenditure</u></b>	<b>15</b>						
2501 Restructuring							
2502 Investments							

### Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
2503 Contingency Services							
2504 Contribution to Provincial Councils							
2505 Procurement Preparedness							
2506 Infrastructure Development							
2507 Research and Development							
2509 Other							
<b>Total (f)</b>							
<u>Programme (1)</u>							
<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>							
<b>Grand Total (Notes 5 to 15)</b>							

\* Format should be amended including only the relevant votes.

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

## Statement of Summary of Financing the Expenditure by Programme

Ministry / Department / District Secretariat :

Expenditure Head No :

Financing		Programme 01 *		Programme 02 *		Grand Total		
Code	Description of Items	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Percentage of Expenditure ***
		1	2	3	4	5	6	(6÷5)X100
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%
11	Domestic Funds							
12	Foreign Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance Associated Cost							
18	Foreign Financing Related Domestic Co-Financing							
21	Special Law							
	<b>Total</b>							

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

\*\* Allocations, referred to 4th column of ACA-2

\*\*\* State the percentage without decimals

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

**Statement of Financing of Expenditure of Each Programme by Projects**  
(Financing of Capital and Recurrent expenditure according to Projects of a Programme)

Ministry / Department / District Secretariat :

Expenditure Head No :

Programme No. & Title :

Financing		Project 1		Project 2		Project 3		Programme Total/Page Total *	
Code	Description of Items	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11	Domestic Funds								
12	Foreign Loans								
13	Foreign Grants								
14	Reimbursable Foreign Loans								
15	Reimbursable Foreign Grants								
16	Counterpart Funds								
17	Foreign Finance Associated Cost								
18	Foreign Financing Related Domestic-Co-Financing								
21	Special Law								
	<b>Total</b>								

\* Total of the last page should be equal to the programme total , if an extra pages are added to each programme.

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

**Statement of Imprest Account for the year 2023**

Ministry / Department / District Secretariat :

Expenditure Head No. :

Rs.

Imprest Account No.	Imprest Balance as at 1st January 2023			Imprest Received			Imprest Settlement			Imprest Balance as at 31st December 2023			Imprest Balance as at 31st December 2023 as per Entity Books  *5	Imprest Balance as at 31st December 2023 as per Treasury Books  6
	1			2			3			4				
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total		
1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	3(i)	3(ii)	3(iii)=3(i)+3(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=1(iii)+2(iii)-3(iii)		

1. Please show reasons for difference between 4 and 6 above .

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2023

.....

(2) Other reasons- .....

.....

=====

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

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

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

Date :

\* This Balance should be shown in the Statement of Financial Performance

**Statement of Deposit Accounts as at 31st December 2023**

**Expenditure Head No :**

**Ministry / Department / District Secretariat :**

**Rs.**

Name of Deposit Accounts	Deposit Number	Balance as at 1st January 2023	Credited during the year	Debited during the year	Balance as at 31st December 2023	Balance as per Treasury Book as at 31st December 2023
Security Deposits	6000-0-0-1-.....					
Tender Deposits	6000-0-0-2-.....					
Corporation & Funds	6000-0-0-4-.....					
Institutions taken over by Government	6000-0-0-5-.....					
Funds	6000-0-0-6-.....					
Surplus Funds	6000-0-0-7-.....					
Depreciation Reserves	6000-0-0-8-.....					
Temporary Borrowings	6000-0-0-9-.....					
Grant ( Foreign)	6000-0-0-10-.....					
Allocation Deposits	6000-0-0-11-.....					
Contingency Funds	6000-0-0-12-.....					
Deposits Temporary Retained Payable to Third Parties	6000-0-0-13-.....					
Revenue Transfer to Provincial Councils	6000-0-0-14-.....					

**Statement of Deposit Accounts as at 31st December 2023**

**Expenditure Head No :**

**Ministry / Department / District Secretariat :**

**Rs.**

Name of Deposit Accounts	Deposit Number	Balance as at 1st January 2023	Credited during the year	Debited during the year	Balance as at 31st December 2023	Balance as per Treasury Book as at 31st December 2023
Retention Money for Construction	6000-0-0-16-.....					
Compensation	6000-0-0-17-.....					
Temporary Retention for Statutory Payments	6000-0-0-18-.....					
Grant (Domestic)- Corporative Social Responsibility	6000-0-0-19-.....					
Funds Received for Reimburement of Expenditure	6000-0-0-20-.....					

\* Format should be amended including only the relevent Deposit numbers

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

## Statement of Advance Accounts as at 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Name of Advance Account	Advance Account Number	Balance as at 1st January 2023  (1)	Maximum Limits of Expenditure Rs.....		Minimum Limits of Receipts Rs.....		Maximum Limits of Debit Balance Rs.....	Maximum Limits of Liabilities Rs.....	Balance as per Treasury Books as at 31st December 2023
			Debits during the year		Credits during the year				
			(2)		(3)				
			In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers									
(2) Other Advances									
(3) Miscellaneous Advances									

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



## Statement of Rent and Work Advance Accounts as at 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Advance Number	Project Description	Paid Date	Voucher No.	Paid Amount (Rs.)	Balance as at 01.01.2023 (Rs.)	Recoveries During the Year 2023		Balance as at 31.12.2023 (Rs.)
						For Previous Year	For Current Year	
(1) Rent Advance Eg. 9188-250-0-1-0-1 ..... .....								
<b>Total (a)</b>								
(2) Work Advance Eg. 9188-250-0-2-0-1 ..... .....								
<b>Total (b)</b>								
<b>Grand Total (a)+(b)</b>								

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

## Statement of Rent and Work Advance Reserve Accounts as at 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Advance Number	Project Description	Balance as at 01.01.2023 (Rs.)  (1)	During the Year 2023		Balance as at 31.12.2023 (Rs.)  4=1+3-(2)
			Recoveries (Dr.)  (2)	Paid (Cr.)  (3)	
(1) Rent Advance Eg. 9189-250-0-1-0-1 ..... .....					
<b>Total (a)</b>					
(2) Work Advance Eg. 9189-250-0-2-0-1 ..... .....					
<b>Total (b)</b>					
<b>Grand Total (a)+(b)</b>					

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

## **Statement of Non Financial Assets - 2023**

Non Financial Asset Report generated by the New CIGAS Web Application should be attached here instead of the format No ACA- 6.

Statement of Imprest Adjustment

Revenue Collected by <b>Other Entities</b> on behalf of <b>Reporting Entity</b>	xxx	
Expenditure incurred by <b>Reporting Entity</b> on behalf of <b>Other Entities</b>	xxx	
Debits made to Advance "B" Account on behalf of <b>Other Entities</b>	xxx	
Credits made to Advance "B" Account by <b>Other Entities</b>	xxx	xxx
<b>Less:</b>		
Revenue Collected by <b>Reporting Entity</b> on behalf of <b>Other Entities</b>	xxx	
Expenditure incurred by <b>Other Entities</b> on behalf of <b>Reporting Entity</b>	xxx	
Credits made to Advance "B" Account on behalf of <b>Other Entities</b>	xxx	
Debits made to Advance "B" Account by <b>Other Entities</b>	xxx	xxx
<b>Imprest Adjustment Balance as at 31st December 2023</b>		<b>xxx</b>

\* Any Items can be added in addition to the above mentioned items if applicable.

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

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

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

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

<u>Classification of the cases by nature of Losses.</u>	<u>No.of Cases</u>	<u>Value (Rs.)</u>
1		
2		
3		
4		
	Total	

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

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

<u>Classification of the cases by Nature of Losses</u>	<u>No.of Cases</u>	<u>Value (Rs.)</u>
1		
2		
3		
4		
	Total	

**Age Analysis per (ii)**

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

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

\* When there are no information with regard to this report, a nil report should be submitted

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

**Statement of Write off from books**

Expenditure Head No : Ministry / Department / District Secretariat :

Programme No. &amp; Title :

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	.....	.....
(ii)	Over Rs. 25,000.01	.....	.....
	<b>Total</b>	_____	_____

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1						
2						
3						
4						
5						
6						
<b>Total</b>						

Note - Excluding losses and waivers to be accounted in Annexure(i), only any other losses and waivers under F.R.109 should be included in this format.

\* When there are no information with regard to this report, a nil report should be submitted

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

Date :

**Statement of Commitments and Liabilities as at 31st December**

**Cumulative Commitment / Liability Report generated by the New CIGAS Web Application should be attached here instead of the Annexure No iii.**

## 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. &amp; 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 XX
Total								XX XX
2. State Corporations/Statutory Boards ..... .....								XX XX
Total								XX XX
3. Others (Private Parties) ..... .....								XX XX
Total								XX XX
<b>Grand Total</b>								

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

Date :



## Statement of Liabilities - (ii)

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

Name of Ministry / Department / District Secretariat :

Expenditure Code :

Programme No. & Title :

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department ..... ..... Total							XX XX	
2. State Corporations/Statutory Boards ..... ..... Total							XX XX	
3. Others (Private Parties) ..... ..... Total							XX XX	
<b>Grand Total</b>								

\* should use only when relevant to the reporting entity

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

Date :

**Statement of Claims under Reimbursable Foreign Aid**

Ministry / Department / District Secretariat :

Programme No. &amp; Title :

Rs.

(1)	Provision in Estimates - 2023 under Reimbursable Foreign Aid including Supplementary provisions	
(2)	Total Expenditure disbursed during the year 2023, against (1) above	.....
(3)	Total of Reimbursement Claims outstanding as at 01st January 2023	.....
(4)	Total of Reimbursement Claims made during the year 2023, in respect of years 2022 & prior years (if any)	.....
(5)	Total of Reimbursement Claims made during the year 2023, in respect of year 2023	.....
(6)	Total of Claims disallowed by the Donor, during 2023 (if any), in respect of Claims 2022 or prior years (if any)	.....
(7)	Total of Claims disallowed by the Donor, during 2023 (if any), in respect of Claims 2023	.....
(8)	Total of Reimbursements received during the year 2023, in respect of years 2022 or prior years	.....
(9)	Total of Reimbursements received during the year 2023, in respect of years 2023	.....
(10)	Total of reimbursement Claims outstanding as at 31st December 2023 [ (3+4+5) - (6+7) ] - (8+9)	.....
(11)	Total of Reimbursement Claims made after 31/12/2023 in respect of 2021 up to the finalization of the Financial Statements	.....
(12)	Total of Reimbursement received after 31/12/2023 up to the finalization of the Financial Statements	.....
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	.....

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

\* should use only when relevant to the reporting entity

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

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

\* When there are no information with regard to this report, a nil report should be submitted

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

Date :

**The Status Report as at 31/12/2023 on Bank Accounts opened  
in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015**

Expenditure Head No. :

Ministry / Department / District Secretariat :

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2023 (Rs.)	Balance as Per Cash Book as at 31/12/2023 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2023 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared

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

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