



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව  
அரசு கணக்குகள் திணைக்களம்  
Department of State Accounts

මගේ අංකය  
எனது இல.  
My No.

SA/MA/C'ULAR

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

2013.12.06

**State Accounts Circular No: - 233/2013**

All Secretaries to Ministries  
Heads of Departments and  
District Secretaries

Dear Sir / Madam,

**Appropriation Account - 2013**

The Chief Accounting Officers and Accounting Officers of all Ministries / Departments / District Secretariats are kindly informed to prepare and certify that the information included in their Annual Appropriation Account for the year 2013 are correct in terms of the Financial Regulation 150 and forward it to the Auditor General on or before 31<sup>st</sup> March 2014 in conformity with the instructions given below.

**2. Language for the preparation of the Account**

Appropriation Account for the year 2013 should be prepared in all three languages, Sinhala, Tamil and English separately on A4 sheets by using the formats introduced in the section 4 of the circular.

**3. Figures for the Preparation of the Accounts**

Based on the figures appeared in the Final Treasury Accounting Statements for the year 2013 and the tables annexed thereto released by this Department as per the Para. 3.10 of the State Accounts Circular No. 231/2013 of 04.11.2013, it is required to prepare the Appropriation Account in conformity with the following guidelines.

- 3.1 Accordingly, information regarding estimated provisions, total net provisions, total net expenditure and net effect (savings and excesses) appeared in the Final Accounting Statement for the year 2013 and the tables annexed thereto should be reconciled with the figures in the Appropriation Account for the year 2013 prepared with respect to each programme of the Head of the Ministry / Department.
- 3.2 In preparing the Appropriation Account, total expenditure, savings / excesses should be reported to the nearest Rupee.
- 3.3 With regard to the F.R. 66 and 69 transfers, only the total figures are indicated in the Final Accounting Statement for the year 2013. A detailed Statement on F.R. 66 and 69 transfers pertaining to the aforementioned total figures is also sent with the statements above. Prior to the preparation of the Appropriation Account, the figures appeared thereof should be reconciled with the copy of the due transfer applications.
- 3.4 Preparation of Appropriation Account without using Accounting Statements certified by the of Director General of State Accounts and Final Treasury printouts related them to, being not reported the transactions to the nearest Rupee, delay in submission of Appropriation accounts, submission of incomplete reports on liabilities, non reconciliation of values, pertaining to movable assets with capital objects under the year review and being not completed Board of Survey appropriately can be mentioned as common errors identified in examining the observations made by the Auditor General with regard to the Appropriation Accounts in the last years. Hence, you should take necessary action to avoid such shortcomings.

#### 4. **Formats for the preparation of the Accounts**

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

- |        |   |  |
|--------|---|--|
| DGSA 1 | - | Appropriation Account - 2013   |
| DGSA 2 | - | Appropriation Account by programme - 2013<br>(Appropriation Account to be prepared for each programme) |
| DGSA 3 | - | Recurrent Expenditure by project<br>(to be prepared for each programme)                                |

- DGSA 4 - Capital Expenditure by project  
(to be prepared for each programme)
- DGSA 5 - Summary of Financing Expenditure by programme  
( to be prepared by summary details of DGSA 5 (i) )
- DGSA 5(i) - Financing of expenditure by project of each programme  
(to be prepared project wise for each programme)
- DGSA 6 - Explanation for the variations between total recurrent net  
provision and actual expenditure (to be prepared for each  
programme)
- DGSA 6(i) - Explanation for the variations between total capital net  
provision and actual expenditure (to be prepared for each  
programme)
- DGSA 7 - Statement of Losses and waivers  
(to be prepared for each programme)
- DGSA 7(i) - Statement of write off from books  
(to be prepared for each programme)
- DGSA 8 - Statement of Liabilities – (i)  
Excluding treasury approved provisions transferred to  
Deposit Account (to be prepared for each programme)
- DGSA 8(i) - Statement of Liabilities – (ii)  
Provisions transferred to the Deposit Account with the  
approval of the Treasury in terms of F.R. 215(3) (b) and  
(c). (to be prepared for each programme)
- DGSA 8(ii) - Statement of Liabilities – (iii)  
Statement of Commitment in terms of F.R. 94(2) and  
94(3)
- DGSA 9 - Statement of Claims under Reimbursable Foreign Aid  
(to be prepared for each programme)
- DGSA 10 - Statement of Missing Vouchers

(to be prepared for each programme)

- Note (i) - Report of the Movement of Non-current Assets - 2013
- Note (ii) - Summary of Control Accounts for Advance and Deposit Accounts - 2013
- Note (iii) - Summary report on Imprest Accounts - 2013
- Note (iv) - (a), (b) - The Status Reports on Bank Accounts
- DGSA (Audit) - For the observation of the Auditor General pertaining to the Appropriation Account

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

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

## **6. Presentation of the Appropriation Account.**

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

- 6.1 Appropriation Account should be prepared in the DGSA – 1 format and duly certified. All comprehensive information to be presented in the account should be prepared separately as recurrent and capital expenditure in the formats from DGSA 2 to DGSA 10 along with the required classifications. As all such accounting statements are considered as integral parts of the Appropriation Account, the Chief Accounting Officers / Accounting Officers of each Ministry / Department / District Secretariat are requested to take necessary measures to

prepare Appropriation Account 2013 providing accurate information and adequate explanations as stipulated in F.R. 150.

- 6.2 In addition to the formats from DGSA- 2 to DGSA-10, information from Note (i) to Note (iv) should also be included in the Appropriation Account. Figures included in the Note (i) (ii) and (iii) should be with the figures appeared in the Treasury Final Accounting Statements. All such formats should be duly completed and submitted after certifying for the accuracy by the Chief Accountant / Director (Finance) / Commissioner (Finance) and if there is nothing to be reported in the relevant formats, A certified “Nil” report should be submitted.
- 6.3 In terms of the section 6 of the Appropriation Account, the formats of D.G.S.A.11, D.G.S.A.11 (i), D.G.S.A.11 (ii) and D.G.S.A.11 (iii) have been introduced only for the Department of National Budget so as to include the information on provisions under the Budgetary Support Services and vote of Contingent Liabilities of the Department of National Budget in order to release additional provisions to other votes.
- 6.4 Required provisions for the expenditure of the year 2013 have been granted from the Contingencies Fund in accordance with F.R. 487 and allocations made under F.R.208 by the Budget Circular No.158 issued under the No.BD/CBP/1/1/2013-Sup dated 22.02.2013 for allocation of voted provisions and accounting as per the expenditure heads and tasks pertaining to the new Ministries. New Ministries / Departments which received provisions should prepare aforesaid formats of D.G.S.A. 12, 12(i) and 12(ii) in triplicate and submit the original to the Ministry/Departments which granted provisions separately. The duplicate should be forwarded to the Department of State Accounts and the triplicate should be secured for audit activities of the new Ministries / Department. Additionally, information in respect of imprest Accounts, Deposit Accounts and Advance Accounts should be prepared by the new Ministries / Departments in terms of the format of Note ii and forwarded to the Auditor General and the Department of State Accounts, along with a covering letter.
- 6.5 In addition, Ministries / Departments which granted provisions, should ensure that the expenditure included in the format of DGSA 12 is reconciled with the Monthly Debit Notification sent by relevant new Ministries / Departments. Moreover, information of expenditure incurred under Advances granted from the contingencies fund for new Ministries / Departments under F.R. 487 should be included under other deposits of Note (ii).

- 6.6 Appropriation Account should be prepared in the order of the formats mentioned above, and outer cover and the Index has to be given. In addition to that DGSA (Audit) format has to be added at the end of the volume for the observations of the Auditor General.
- 6.7 Only the information presented in DGSA 1 format of the Appropriation Account should be certified by the Chief Accounting officer and Accounting Officer.

## **7. Formats of the Appropriation Account.**

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

## **8. Forwarding the Account to the Auditor General.**

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

- I After due certification, the original copy of the Appropriation Account should be forwarded to the Auditor General, along with two copies.
- II The Audited Appropriation Account shall be distributed by Auditor General in the following manner.
- |                            |   |  |
|----------------------------|---|--|
| (i) Original               | - | To the Department of State Accounts  |
| (ii) 1 <sup>st</sup> copy  | - | To the Ministry / Department / District Secretariat in charge of the Head of Expenditure |
| (iii) 2 <sup>nd</sup> copy | - | To be retained in the Auditor General's Department.                                      |
- III Please take measures to send a separate set of printed copies of DGSA 8, 8(i) and 8(ii) to the Deputy Director (Macro and Accrual Accounts) of the Department of State Accounts before 8<sup>th</sup> February 2014 and a separate set of copies of Note (i) to (iv) and DGSA 7, 7 (i) and 8 to the Superintendent of Audit of the Treasury Audit sub office situated in the ground floor of the General Treasury Building, when the Appropriation Account is submitted to the Auditor General.

9. Revenue and Expenditure Account, Financial Position Report and Cash Flow Statement prepared on Accrual Basis using the date referred to in the Appropriation Account and Revenue Account of the year 2013 should also be forwarded along with Appropriation Account in accordance with the instructions issued by State Account Circular SA/AS/AA/Circular DATED 24.01.2013.

For any further clarification needed in this regard, the Director (Macro and Accrual Accounts) or Deputy Director (Macro and Accrual Accounts) may be contacted at 0112-484753 and 0112-484649 respectively.

Yours Sincerely,



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

Copy – Auditor General

# Appropriation Account - 2013

Expenditure Head No:

Name of Ministry / Department / District Secretariat:

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

Detailed Accounting Statements in DGSA format Numbers 2 to 10 presented in pages from ..... to ..... and other Notes presented in pages from ..... to ..... are integral parts of this Appropriation Account. We hereby certify that the figures in this account, other detailed Statements and Notes are correct and relevant Accounts were reconciled with Treasury Books of Accounts and found correct.

Chief Accounting Officer  
Name :  
Designation :  
Date :

Accounting Officer  
Name :  
Designation :  
Date :

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



## Appropriation Account by Programme - 2013

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

### Summary of Recurrent and Capital Expenditure

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

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

Date :

## Recurrent Expenditure by Project

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

Project No./Names, personel emoluments and other expenditure for all projects	(1)	(2)	(3)	(4)	(5)	(6)
	Provision in Budget Estimates	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms of the F.R. 66 and F.R. 69	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Savings/(Excess) (4-5)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<u>Project No:... &amp; Title:...</u>						
Personel Emoluments						
Other Expenditure						
<b>Sub Total</b>						
<u>Project No:... &amp; Title:...</u>						
Personel Emoluments						
Other Expenditure						
<b>Sub Total</b>						
<b>Grand Total</b>						

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

Date :

## Capital Expenditure by Project

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

Programme No. & Title :

Project No. & Title :

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

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

## Summary of Financing Expenditure by Programme

Name of 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 Loan							
13	Foreign Grant							
14	Reimbursable Foreign Loan							
15	Reimbursable Foreign Grant							
16	Counterpart Fund							
17	Foreign Finance related Domestic Cost							
21	Special law services							
	<b>Total</b>							

\* Please include figures under each programme according to DGSA 5(i)

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

\*\*\* State the percentage without decimal

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

Date :

## Financing of Expenditure by Projects of each Programme

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

Programme No. & Title :

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

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

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

**Explanation for variations Between Total Net provision and Actual Recurrent Expenditure**

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

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

\* Please see Section 5 of the circular.

\*\* Please state the percentage of Savings without decimal

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

## Explanation for Variations between Total Net Provision and Actual Capital Expenditure

(to be referred to Column 5 of th DGSA - 4)

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

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

\* Please see Section 5 of the circular.

\*\* Please state the percentage savings without decimal

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

Date :

## Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

DGSA 7

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

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

	<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>(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>(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 which were accounted under object code no 1701 are to be accounted in coming years should be included.

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



**Statement of write off from books**

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

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

	<u>Value</u>	<u>No. of Cases</u>	<u>Value (Rs.)</u>
(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 DGSA 7, only any other losses and waivers under F.R.109 should be included in this format.

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

Date :

## Statement of Liabilities - (i)

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

Expenditure Head No :

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

-

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

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

Date :

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

Name of Ministry / Department / District Secretariat :

Expenditure Code :

Programme No. & Title :

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

\* Please be separately listed as follows:

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

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

Date :

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

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Receiver	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Amount (Rs.)
1. Ministries/Government Department						XX
.....						XX
.....						
Total						
2. State Corporations/Statutory Boards						XX
.....						XX
.....						
Total						
3. Others (Private Parties)						XX
.....						XX
.....						
Total						
<b>Grand Total</b>						

Chief Accountant/Director(Finance)/Commissioner(Finan

Date :

# Statement of Claims Under Reimbursable Foreign Aid

DGSA - 9

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

Rs.

- (1) Provision in Estimates - 2013 under Reimbursable Foreign Aid including Supplementary provisions. ....
- (2) Total Expenditure disbursed during the year 2013, against (1) above. ....
- (3) Total of Reimbursement Claims outstanding as at 1st January 2013. ....
- (4) Total of Reimbursement Claims made during the year 2013, in respect of years 2012 & prior years (if any). ....
- (5) Total of Reimbursement Claims made during the year 2013, in respect of year 2013. ....
- (6) Total of Claims disallowed by the Donor, during 2013 (if any), in respect of Claims 2012 or prior years (if any). ....
- (7) Total of Claims disallowed by the Donor, during 2013 (if any), in respect of Claims 2013. ....
- (8) Total of Reimbursements received during the year 2013, in respect of years 2012 or prior years. ....
- (9) Total of Reimbursements received during the year 2013, in respect of years 2013. ....
- (10) Total of reimbursement Claims outstanding as at 31st December 2013. ....  
[ (3+4+5) - (6+7) - (8+9) ]
- (11) Total of Reimbursement Claims made after 31/12/2013 in respect of 2013 up to the finalisation of the Appropriation Account. ....
- (12) Total of Reimbursement received after 31/12/2013 up to the finalisation of the Appropriation Account. ....
- (13) Total of Reimbursement Claims outstanding as at the date of presenting the Appropriation Account. ....  
(10 + 11 - 12)

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

Date :

## Statement of Missing Vouchers

Name of Ministry / Department / District Secretariat :

Expenditure Head No :

Programme No. & Title :

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

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

Date :

## Report of the Movement of Non-Current Assets - 2013

Note (i)

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

Object Code & Assets Category	Asset Code & Name		Additions during the year			Disposals during the year *	Balance as at 31/12/2013
			Opening Balance as at 01/01/2013	By Purchasing **	By Transferring from Other Institutions		
			Rs.	Rs.	Rs.		
2101	Vehicles	* .....					
		* .....					
		* .....					
2102	Furniture and Office Equipments	* .....					
		* .....					
		* .....					
2103	Plant, Machinery & Equipments	* .....					
		* .....					
		* .....					
2104	Buildings and Structures	* .....					
		* .....					
		* .....					
2105	Land and land Improvements	* .....					
		* .....					
		* .....					
<b>Grand Total</b>							

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

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

I hereby certify that the balance appearing as at 31.12.2013 is the balance of the assets acquired during the the year 2004-2013 after deducting the value of disposed items of assets if any and that those balances are tallying with values in the Fixed Asset register and that annual verifications of stores carried out in respect of the years have witnessed their physical existence.

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

Date :

Note (ii)

## Summary of Control Accounts for Advance & Deposit Accounts - 2013

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

Name of Advance / Deposit Account	Account No.	As per Department Books				Balance as per Treasury Books as at 31/12/2013
		Opening Balance as at 01/01/2013	Debits during the year	Credits during the year	Balance as at 31/12/2013	
		Rs.	Rs.	Rs.	Rs.	
I. Advances to Public Officers						
II. Other Advances						
III Miscellaneous Advances						
IV Deposits						
(i) General Deposits						
(ii) Other Deposits						

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

\* In stating deposit account numbers, complete account number as per the Treasury printout copy should be included and non operative accounts should also be disclosed.

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

Name with Initials :

Date :



## Summary report on Imprest Account - 2013

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

As per Ministry/ Department Books					Balance as at 31/12/2013 as per Treasury Books
Account No.	Opening Balance as at 01/01/2013	Total Debits during the year	Total Credit during the year	Closing Balance as at 1/12/2013	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5	6

**1. Please show reasons for difference between above 5 and 6.**

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2013

(2) Other reasons- .....

.....  
 .....  
 =====

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

(1) Unsettled sub imprest (Advances)

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

.....  
 .....  
 =====

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

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

Chief Accountant / Director(Finance) / Commissioner (Fina

Name with Initials :

Date :

Note (iv) (a)

**The Status Report as at 31/12/2013 on Old Bank Accounts not yet closed so far  
in terms of Para (02) of Treasury Operation Circular No 5/2007 of 5/9/2007**

Name of Ministry / Department / District Seretariat :

Expenditure head No. :

name of Bank	Account No.	balance as per Cash Book as at 31/12/2013 (Rs.)	Balance as per Bank Account as at (Rs.)	Reasons for not yet closed accounts	Target date for closing of accounts	Month of Last bank reconciliation prepared

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

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

Name with Initials :

Date :

Note (iv) - (b)

**The Status Report as at 31/12/2013 on New Bank Accounts opened  
in terms of Para (01) of Treasury Operation Circular No. 5/2007 of 5/9/2007**

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

Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2013 (Rs.)	Balance as per Cash Book as at 31/12/2013 (Rs.)	Total value of cheques not yet presented to bank as at 31/12/2013 (if exceeds 6 months)	Month of last bank reconciliation prepared

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

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

**Auditor General's Observations on the Appropriation Account - 2013**

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