



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව  
அரசு கணக்குகள் திணைக்களம்  
Department of State Accounts

මගේ අංකය }  
எனது இல. }  
My No. }

ඔබේ අංකය }  
உமது இல. }  
Your No. }

දිනය }  
திகதி }  
Date } 01.12.2014

**State Accounts Circular No: -239/2014**

All Secretaries to Ministries  
Heads of Departments and  
District Secretaries,

**Appropriation Account - 2014**

In compliance with F.R. 150, the Annual Appropriation Account for the year 2014 should be prepared and certified by Chief Accounting Officers/Accounting Officers of all Ministries/ Departments / District Secretariats stating that information contained in the same are correct and forwarded to the Auditor General on or before 31<sup>st</sup> March 2015 in conformity with the instructions given below.

**2. Preparation of the Appropriation Account**

Appropriation Account for the year 2014 should be prepared in Sinhala, Tamil and English languages separately in the formats introduced in the section 4 of this Circular, in A4 sheets.

**3. Figures to be used for the Preparation of Accounts**

The Appropriation Account should be prepared based on figures appeared in the Final Treasury Accounting Statements for the year 2014 and the tables annexed thereto, released as per the Para. 3.10 of the State Accounts Circular No. 238/2014 dated 04.11.2014, issued by this Department and in conformity with following instructions.

3.1 Accordingly, figures in the Appropriation Account for the year 2014 prepared for the each programme under the expenditure Head of the Ministry / Department should be tally with the estimated provisions, total net provisions, total net expenditure and net effect (savings and excesses) related information

appeared in the Final Treasury Accounting Statements for the year 2014 and tables annexed thereto.

- 3.2 Total expenditure, savings / excesses should be reported to the nearest rupee in the Appropriation Account.
- 3.3 Final Treasury Accounting Statement for the year 2014 shows only the total figures with regard to the F.R. 66 and 69 transfers. A detailed statement for each and every F.R. 66 and 69 transfers pertaining to the aforementioned total figures is also sent along with above statements. Figures appeared thereof should be reconciled with the copy of the related transfer applications prior to preparation of the Appropriation Account.
- 3.4 In examination of Auditor General's observations on Appropriation Accounts in the past, it was noticed that common lapses such as preparation of Appropriation Account without using Accounting Statements certified by the Department of State Accounts and Final Treasury Printouts, not reporting 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 codes for the year under review, and not being completed the Board of Survey appropriately are observed. Hence it is emphasized that necessary actions should be taken to avoid such shortcomings.

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

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

DGSA 1	-	Appropriation Account - 2014
DGSA 2	-	Appropriation Account by programme - 2014 (for each programme)
DGSA 3	-	Recurrent Expenditure by project (for each programme)
DGSA 4	-	Capital Expenditure by project (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 (for each programme)
DGSA 6(i)	-	Explanation for the variations between total capital net provision and actual expenditure (for each programme)
DGSA 7	-	Statement of losses and waivers (for each programme)
DGSA 7(i)	-	Statement of write off from books (for each programme)
DGSA 8	-	Statement of liabilities - (i) Other liabilities excluding treasury approved provisions transferred to Deposit Account (for each programme)
DGSA 8	-	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) (for each programme)
DGSA 8	-	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 (for each programme)
DGSA 10	-	Statement of missing vouchers (for each programme)
Note(i)	-	Report of the movement of non-current assets - 2014
Note(ii)	-	Summary of control accounts for Advance and Deposit Accounts - 2014
Note(iii)	-	Summary report on Imprest Accounts - 2014
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 variations of Total Net Provisions and Total Expenditure**

Explanations for variations between Net Provision and Actual Expenditure should be furnished in DGSA 6 and 6(i) under each object code. It is not required to furnish such explanations for savings less than 5% or Rs. 10,000/- whichever is higher of the total net provision. Explanations for variations should be concise and justified with reasonable facts. Further, the reasons should be in compliance with replies already given for Audit Queries, if any.

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

Appropriation Account for each Ministry / Department / District Secretariat containing following information, should be presented as a bound volume prepared spending least cost.

- 6.1 Appropriation Account should be prepared in the DGSA 1 format and duly certified. All comprehensive information to be included in the account should be presented in DGSA 2 to DGSA 10 formats, for recurrent and capital expenditure separately along with the required classifications. As all such accounting statements are considered as integral parts of the Appropriation Account, the Chief Accounting / Accounting Officers of each Ministry / Department / District Secretariat are requested to take necessary measures to prepare Appropriation Account for 2014 providing accurate information and adequate explanations in accordance with F.R. 150.
- 6.2 Information on Note (i) to Note (iv) should also be included in the Appropriation Account in addition to the DGSA 2 to DGSA 10. Figures included in the Note (i) (ii) and (iii) should be tally with the figures appeared in the Treasury Final Accounting Statements. All such formats should be duly completed and submitted after certified as accurate by the Chief Accountant / Director (Finance) / Commissioner (Finance). If there is nothing to be reported in relevant formats, a certified "Nil" report should be submitted.
- 6.3 DGSA 11, DGSA11 (i), DGSA 11 (ii) and DGSA 11 (iii) have been introduced only for the Department of National Budget enabling to report on provisions of the budgetary support services and contingent liabilities votes allocated in terms of the Section 6 of the Appropriation Act.

- 6.4 Appropriation Account should be presented with an outer cover, Index and all formats in the order of the formats mentioned above. In addition, DGSA (Audit) has to be added at the end of the volume for the observations of the Auditor General.
- 6.5 The Chief Accounting and Accounting Officer should certify only the DGSA 1 of the Appropriation Account.

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

Formats of DGSA 1 to DGSA 10 and Note (i) to (iv) are available in the web page of the Department of State Accounts in <http://www.treasury.gov.lk/> and a soft copy of the same could be obtained from the Director (Government Finance Statistics & Management Information) of this Department, if required.

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

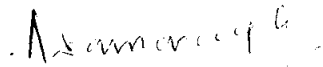
Following process should be followed in forwarding the Appropriation Account to the Auditor General.

- I The original copy, along with two copies of the certified Appropriation Account should be forwarded to the Auditor General, on or before 31<sup>st</sup> March 2015.
- II The Audited Appropriation Account shall be distributed by Auditor General in the following manner.
  - (i) Original - Department of State Accounts
  - (ii) 2<sup>nd</sup> Copy - Ministry / Department / District Secretariat in charge of the Head of Expenditure
  - (iii) 3<sup>rd</sup> Copy - Retained in the Auditor General's Department.
- III When submission of the Appropriation Account to the Auditor General, a separate set of copies of Note (i) to (iv) and DGSA 7, 7(i) and 8(i) should be sent to the "Superintendent of Audit, Government Audit Branch, Ground floor, General Treasury, Colombo I".

In addition, it is required to send a separate set of printed copies of DGSA 8(i), 8(ii) and 8(iii) to the Director (Government Finance Statistics & Management Information) of the Department of State Accounts before 28<sup>th</sup> February 2015.

9. As per instructions given by the State Accounts Circular No.SA/AS/AA/Circular dated 24.01.2013 to prepare Accrual Accounts on pilot basis, it is expected that the Revenue and Expenditure Account, Financial Position Report and Cash Flow Statement are prepared on accrual basis using the information of the Appropriation Account and the Revenue Account for 2014 are submitted on pilot basis along with the Appropriation Account to the Department of State Accounts.

For further clarification on this Circular please contact Director (Macro and Accrual Accounts) - 011 2484753 or Director (Government Finance Statistics & Management Information) - 011 2484649 of the Department of State Accounts.



D.M.A. Harasgama  
Director General of State Accounts  
For Deputy Secretary to the Treasury

Copy - Auditor General

## Appropriation Account - 2014

Expenditure Head No:

Name of Ministry / Department / District Secretariat:

Programme Number given in Annual Estimates	Title of the Programme given in Budget Estimates	(1)	(2)	(3)	(4)	(5)	(6)	Page No. (Reference to relevant DGSA 2 format)
		Provision in Budget estimates	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms of F.R.66 and F.R.69	Total Net Provision  (1+2+3)	Total Expenditure	Net Effect Savings/(Excesses)  (4-5)	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	<b>Recurrent</b>							
XX								
XX								
XX								
XX								
	<b>Sub Total (Recurrent)</b>							
	<b>Capital</b>							
XX								
XX								
XX								
	<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 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 - 2014

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/(Excesses)	
	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/(Excesses) (4-5)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Project No:... &amp; Title:...</b>						
Personel Emoluments						
Other Expenditure						
<b>Sub Total</b>						
<b>Project No:... &amp; Title:...</b>						
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/(Excesses) (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 :

Code	Description of Items	Programme 01 *		Programme 02 *		Grand Total		
		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(Financ  
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)

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

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

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

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

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

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

<b>Classification of the cases by Nature of Losses</b>	<b>No.of Cases</b>	<b>(Rs.)</b>
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 (Finance)  
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**

	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 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)

**Other liabilities 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 / Districer 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 seperatly 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(Finance)

Date :

## Statement of Claims Under Reimbursable Foreign Aid

Name of Ministry / Department / District Secretariat :

Programme No. & Title :

Rs.

- |  |  |
|--|--|
| <p>(1) Provision in Estimates - 2014 under Reimbursable Foreign Aid including Supplementary provisions</p> <p>(2) Total Expenditure disbursed during the year 2014, against (1) above</p> <p>(3) Total of Reimbursement Claims outstanding as at 1st January 2014</p> <p>(4) Total of Reimbursement Claims made during the year 2014, in respect of years 2013 &amp; prior years (if any)</p> <p>(5) Total of Reimbursement Claims made during the year 2014, in respect of year 2014</p> <p>(6) Total of Claims disallowed by the Donor, during 2014 (if any), in respect of Claims 2013 or prior years (if any)</p> <p>(7) Total of Claims disallowed by the Donor, during 2014 (if any), in respect of Claims 2014</p> <p>(8) Total of Reimbursements received during the year 2014, in respect of years 2013 or prior years</p> <p>(9) Total of Reimbursements received during the year 2014, in respect of years 2014</p> <p>(10) Total of reimbursement Claims outstanding as at 31st December 2014<br/>           [ (3+4+5) - (6+7) ] - (8+9)</p> <p>(11) Total of Reimbursement Claims made after 31/12/2014 in respect of 2014 up to the finalisation of the Appropriation Account.</p> <p>(12) Total of Reimbursement received after 31/12/2014 up to the finalisation of the Appropriation Account</p> <p>(13) Total of Reimbursement Claims outstanding as at the date of presenting the Appropriation Account<br/>           (10 + 11 - 12)</p> | <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> |
|--|--|

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 - 2014

Expenditure Head No :

Name of Ministry / Department / District Secretariat :

Object Code & Assets Category		Asset Code & Name	Opening Balance as at 01/01/2014 Rs.	Additions during the year		Disposals during the year * Rs.	Balance as at 31/12/2014 Rs.
				By Purchasing ** Rs.	By Transferring from Other Institutions 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 31.12.2014 is the balance of the assets acquired during the the year 2004-2014 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 :

## Summary of Control Accounts for Advance & Deposit Accounts - 2014

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 31/12/2014
		Opening Balance as at 01/01/2014	Debits during the year	Credits during the year	Balance as at 31/12/2014	
		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 - 2014**

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

As per Ministry/ Department Books					Balance as at 31/12/2014 as per Treasury Books
Account No.	Opening Balance as at 01/01/2014	Total Debits during the year	Total Credit during the year	Closing Balance as at 31/12/2014	
	(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 31/12/2014
- (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 (Finance)  
 Name with Initials :  
 Date :



Note (iv) (a)

**The Status Report as at 31/12/2014 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 31/12/2014 (Rs.)	Balance as per Bank Account as at 31/12/2014 (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 :

**The Status Report as at 31/12/2014 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 31/12/2014 (Rs.)	Balance as per Cash Book as at 31/12/2014 (Rs.)	Total value of cheques not yet presented to bank as at 31/12/2014 (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 - 2014**

Name of Ministry / Department / District Seretariat :