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அரசு கணக்குகள் திணைக்களம்  
Department of State Accounts

මගේ අංකය  
எனது இல.  
My No.

SA/AS/CMA/Circular

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date } 2011-11- 29

State Accounts Circular 220 /2011

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

**Appropriation Account - 2011**

The Chief Accounting Officers and Accounting Officers are required to prepare and sign their Annual Appropriation Accounts for the year 2011 pertaining to their Heads of Expenditure in terms of Financial Regulation-150 and forward them to the Auditor General in conformity with the instructions given below.

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

Appropriation Account for the year 2011 should be prepared in all three languages Sinhala, Tamil and English separately in formats introduced for the purpose.

**3. Figures for the preparation of the Account.**

Based on the Final Accounting Statement for 2011 released by State Accounts Department as per paragraph 3.3 of State Accounts Circular No 219/2011 of 28<sup>th</sup> October 2011 and figures included in Tables annexed to the Final Accounting Statement for 2011, Chief Accounting Officers/Accounting Officers are required to prepare their Appropriation Accounts in conformity with the following guidelines.

3.1 The Final Accounting Statements for 2011 and Tables annexed thereto contain information with regard to the provisions made in the Annual Estimates, total net provisions, the total expenditures and the net effect (savings or excesses). Accordingly, figures appear in the Final Accounting Statements for 2011 relating to your Heads of Expenditure of Ministries /Departments should be reconciled with your books of accounts of Ministries /Departments before commencement of preparation of the Appropriation Account.

3.2 In preparing the Appropriation Account, total expenditure and 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 will be indicated in the Final Accounting Statement for 2011. However, another statement giving details on F.R 66 and F.R 69 transfers individually will also be sent with the said statements and figures appear in it should also be reconciled with your transfer applications before the compilation of the Appropriation Account.

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

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

DGSA 1	Appropriation Account -2011
DGSA 2	Appropriation Account for 2011 by programme (to be prepared for each programme)
DGSA 3	Recurrent Expenditure by project (to be prepared for each programme)
DGSA 4	Capital Expenditure by project (to be prepared for each programme)
DGSA 5	Summary of Financing Expenditure (to be prepared by using summary details of DGSA 5 (i) )
DGSA 5(i) -	Financing of Expenditure (to be prepared project wise for each programme)
DGSA 6	Explanation for the variations between total net provision of recurrent expenditure and actual expenditure. (to be prepared for each programme)
DGSA 6(i), -	Explanation for the variations between total net provisions allocated to Recurrent expenditure to be transferred to any other expenditure Heads Under Appropriation Act and actual transfers.
DGSA 6(i)A -	Treasury miscellaneous provision transferred to any other expenditure Heads during the year -Recurrent expenditure. (Only for the Department of National Budget)
DGSA 7 -	Explanations for the variations between total net provision of capital expenditure and actual expenditure (to be prepared for each Programme)
DGSA 7 (i) -	Explanation for the variations between provisions allocated to capital expenditure to be transferred to any other expenditure heads under Appropriation Act and provisions allocated under budgetary supportive service and emergency requirements. (Only for the Department of National Budget)
DGSA 7(i)(a) -	Treasury miscellaneous provisions transferred to any other expenditure Heads during the year -Capital expenditure. (Only for the Department of National Budget)
DGSA 8	Statement of Losses and Waivers (to be prepared for each programme)
DGSA 8(i) -	Statement of write off from books (to be prepared for each Programme)
DGSA 9	Statement of Liabilities-(i) excluding provisions transferred to the deposit account with the approval of the Treasury (to be prepared for each programme)
DGSA 9(ii) -	Statement of liabilities-(ii) Provision Transferred to the Deposit Account with the approval of the Treasury in terms of FR 215(3) (b) & (c) (to be prepared for each programme)

DGSA 10	Statement of Claims under Reimbursable Foreign Aid (to be prepared for each Programme)
DGSA 11	Statement of missing Vouchers (to be prepared for each programme)
Note (i)	Report of the Movement of Non-Current Assets -2011
Note (ii)	Summary of Control Accounts for Advance & Deposit Accounts -2011
Note (iii)	Summary Report on Imprest Account -2011
Note (iv) (a) &(b)-	The Status Report on Bank Accounts
DGSA (Audit)	- Observation of the Auditor General on Appropriation Account

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

Variation between total net provision and actual expenditure of each and every expenditure item and reasons for variation should be furnished in DGSA 6 & 7. However, Explanations for variations between total net provision and total actual expenditure need not be furnished if the variation is less than 5% of the total net provision under each Object Code or Rs. 1000/= whichever is higher. Explanations for variations should be concise, informative and consistent with replies already given for audit queries, if any.

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

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

6.1 Appropriation Account should be prepared in the DGSA-1 format and duly certified. Appropriation Accounts prepared project wise in details should be presented for each programme along with all detailed information to be presented through the account according to formats from DGSA 2 to DGSA 11 with the required classifications under recurrent and capital expenditures individually. All these detailed statements of accounts are considered as integral parts of the Appropriation Account. Accordingly, it is the responsibility of Chief Accounting Officers and Accounting Officers of each Ministry /Department to take required measures to prepare accounts providing accurate information and adequate explanation as stipulated in F.R 150.

6.2 In addition to the formats from DGSA-2 to DGSA-11 Appropriation Account should be completed with the following notes.

Note ( i) - Report of the movement of Non-Current Assets as at 31<sup>st</sup> December 2011

Note (ii) - Summary of Control Accounts for Advance Accounts and Deposit Accounts - 2011

Note (iii) - Summary Report on Imprest Accounts-2011

Note (iv) - The Status Reports on Bank Accounts (a & b)-2011

The figures of the above (i),(ii), &(iii) should be consisted of figures which are duly reconciled with figures appeared in Treasury Final Accounting Statements. All the required formats for these Notes should be duly completed & presented after certifying for the correctness by the Chief Accountant/ Director (Finance)/Commissioner (Finance) and if there is nothing to be reported in a particular format, it should be presented as a certified "Nil" report.

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

- i. Outer cover of the Bound Volume as suitably designed.
- ii. First page for "Index" giving relevant page number of each supporting accounting statement and Note.
- iii. Appropriation Account.
- iv. Programme wise Appropriation Accounts, in DGSA-2 format along with Supporting Account in DGSA-3 to 11, in the ascending order of the Programme numbers.
- v. Note (i) --Report of the movement of Non-Current Assets.
- vi. Note (ii) -Summary of Control Accounts for Advance & Deposit Accounts.
- vii. Note (iii) -Summary Report on Imprest Account.
- viii. Note (iv) - (a & b) Status Report on Bank Accounts.
- ix. Two blank pages for the use of the Auditor General's Department-DGSA (Audit)

6.4 The Appropriation Account should be prepared by using A-4 papers in size

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

As all the detailed Accounting Statements presented in the DGSA format No.2 to No.11 and Notes i to iv are considered as an integral part of the Appropriation Account in Conformity with the accepted practice, certification should be made by the Accounting Officer and Chief Accounting Officer only on the main Appropriation Account presented in the format of DGSA 1, as specified. All signatories should state their names with initials and designation clearly in the account.

## **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 along with two copies should be forwarded to the Auditor General, on or before 31<sup>st</sup> March 2012.
- 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 Expenditure Head
  - (iii) 2<sup>nd</sup> Copy - To be retained in the Auditor General's Department.

**9. Formats of the Appropriation Account**

Formats of DGSA-1 to 11 and Note (i) to (iv) are available on the website of the Department of State Accounts and a soft copy could be obtained From the Deputy Director (Accounting Service ), if necessary

**10. Due date for forwarding the Account to the Auditor General**

10.1 The Chief Accounting Officers and Accounting Officers are hereby requested to prepare their Appropriation Accounts for the year 2011 and forward to the Auditor General after certification on or before 31<sup>st</sup> March 2012 to enable Department of State Accounts to receive audited accounts by 30<sup>th</sup> April 2012.

10.2 Please also note that a separate set of printed and soft copies of DGSA 9 and 9(i) should be sent to the Deputy Director (Accounting Services) of Department of State Accounts and a separate set of copies of Notes (i) to (iv) DGSA 8, 8( i ) and 9 should be sent to the Audit Superintendent of Treasury Audit Sub office, when the Appropriation Account is forwarded to Auditor General.

11. Further, you are requested to complete the format DGSA 8(1) duly and forward it to the Deputy Director (Accounting Service) as at the date summaries of final Accounts for December 2011 are to be submitted.

**12. Further Clarification needed, (if any.)**

For any further clarification needed in this regard, Director- Accounting Services (T.P. 0112484753) or Deputy Director- Accounting Services (T.P.0112484737) may be contacted.



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

Copy: Auditor General

## Appropriation Account - 2011

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 69	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Saving/(Excess) (4-5)	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
XX XX XX XX	<u>Recurrent</u>							
	<b>Sub Total (Recurrent)</b>							
XX XX XX	<u>Capital</u>							
	<b>Sub Total (Capital)</b>							
	<b>Grand Total</b>							

Detailed Accounting Statements in DGSA format Numbers 2 to 11 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 Account and found correct.

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

Name :

Date :

Accounting Officer

Name :

Designation :

Date :

Chief Accounting Officer

Name :

Designation :

Date :

## Appropriation Account by Programme - 2010

Expenditure Head No :

Name of Ministry / Department / District Secretariat:

Programme No. &amp; 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 69	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Saving/(Excess) (4-5)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Recurrent (DGSA 3)							
(b) Capital (DGSA 4)							
<b>Total</b>							

## Recurrent Expenditure by Project

Expenditure Head No :  
Programme No. & Title :

Name of Ministry / Department / District Secretariat:

project No/Name, personel emoluments and other charges 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 69 (+/-)	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Saving/(Excess) (4-5)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b><u>Project No:.. &amp;Title:...</u></b>						
Personal Emoluments						
Other Charges						
<b>Sub Total</b>						
<b><u>Project No:..... &amp;Title:...</u></b>						
Personal Emoluments						
Other Charges						
<b>Sub Total</b>						
<b>Grand Total</b>						



**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 69 and Supplementary Provision and Supplementary Estimate Allocation	Total Net Provision (1+2)	Total Expenditure	Net Effect Saving/(Excess) (3-4)
				Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Total</b>					

## Summary of Financing Expenditure

( Total Recurrent and Capital Expenditure)

Name of Ministry / Department / District Secretariat:

Expenditure Head No :

Programme No. & Title :

Financing		Programme 01*		Programme 02*		Total		Percentage of Expenditure (6÷5)x100
Code	Source	Net Provision**	Actual Expenditure	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	
		1	2	3	4	5	6	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
11	Domestic Funds							
12	Foreign Aid - Loan							
13	Foreign Aid - Grant							
14	Reimbursable Foreign Aid - Loan							
15	Reimbursable Foreign Aid - Grant							
16	Counterpart Fund							
17	Foreign Aid related Domestic Funds							
21	Special law services							
	<b>Total</b>							

\* Include figures under each programme according to DGSA 5(!)

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

\*\*\*State the percentage without decimal

## Financing of Expenditure

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

Name of Ministry / Department / District Secretariat:

Expenditure Head No :

Programme No. & Title :

Financing		Project 01		Project 02		Project 03		Programme Total/Page Total*	
Code	Source	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 Aid - Loan								
13	Foreign Aid - Grant								
14	Reimbursable Foreign Aid - Loan								
15	Reimbursable Foreign Aid - Grant								
16	Counterpart Fund								
17	Foreign Aid related Domestic Funds								
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.

**Explanations 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 Saving/(Excess) Rs.*	Percentage of Savings % *	Explanation

\* Please see Section 5 of the circular.

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

Date:

**Explanation for the variation between Total Net Provision allocated to  
Recurrent Expenditure to be transferred to any other Expenditure Heads  
under Appropriation Act and Actual transfers.**

Name of Ministry / Department / District Secretariat:

Expenditure Head No :

Programme No :

Project No :

<b>Programme No:</b>	<b>Project No:</b>	<b>Sub Project No:</b>	<b>Object Code No:</b>	<b>Financed by (Code No:)</b>	<b>Total Net Provision authorized</b>	<b>Provision transferred to any other Expenditure Heads in year (see DGSA 6 (i) "A")</b>	<b>Saving/Excess</b>

**Treasury Provisions transferred to any other Expenditure**  
**Heads in year - Recurrent Expenditure**

Details of Treasury Expenditure :-        /        /        /        /        /        /

License No:	Name of the Ministry/Department/District Secretariat which provisions are given	Expenditure Head No:	Programme No:	Project No:	Sub Oproject No:	Object Code No:	Financed by (Code No:)	Amount allocated Rs.
Total amount allocated under this Expenditure Head								

Please attach supplementary documents if this is not sufficient.

## Explanations for the Variations Between Total Net Provision and Actual Capital Expenditure

( To be Referred To Column 5 of the 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 Saving/(Excess) Rs. *	Percentage of Savings % *	Explanation

\* Please see the section 5 of the circular

\* State the percentage of savings without decimal

Chief Accountant / Director( Finance)/Commisioner(Finance).

Date:

**Explanation for the variation between Total Net Provision allocated to  
Capital Expenditure to be transferred to any other Expenditure Heads  
under Appropriation Act and provisions allocated  
under budgetary supportive services and  
emergency requirements**

Name of Ministry / Department / District Secretariat:

Expenditure Head No :

Programme No :

Project No :

Programme No:	Project No:	Sub Project No:	Object Code No:	Financed by (Code No:)	Total Net Provision authorized	Provision transferred to any other Expenditure Heads in the year (see DGSA 7 (i) "A")	Saving/Excess



**Treasury Provisions transferred to any other Expenditure**  
**Heads in year - Capital Expenditure**

Details of Treasury Expenditure :-     /     /     /     /     /     /

License No:	Name of the Ministry/Department/District Secretariat which provisions are given	Expenditure Head No:	Programme No:	Project No:	Sub Oproject No;	Object Code No:	Financed by (Code No:)	Amount allocated Rs.
Total amount allocated under this Expenditure Head.								

Please attach supplementary documents if this is not sufficient.

## Statement of Losses and waivers

(Losses under F.R. 106 and 113)

Name of Ministry / Department / District Secretariat:

Expenditure Head No.:

Programme No. & Title :

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

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

Classification of the cases by Nature of Losses. (Rs.)

1		
2		
3		
4		
5		
<b>Total</b>		

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

Age Analysis as per (ii)

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

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

Classification of the cases by Nature of Losses. (Rs.)

1		
2		
3		
4		
<b>Total</b>		

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

**Statement of write off from books**

Name of Ministry / Department / District Secretariat:

Expenditure Head No.:

Programme No. & Title :

**1. value of loss during the year**

		<u>No of Cases</u>	<u>Value (Rs)</u>
(i) Below Rs.	25,000.00	.....	.....
(ii) Over Rs.	25,000.00	.....	.....
		=====	=====
		=====	=====

**2. Statement of write off from the book and recoveries during the year**

Nature of Loss	value of loss	Recoveries	Value written off from the book	Reference no. of Approval for write off from the book
	Rs	Rs	Rs	
1				
2				
3				
4				
5				
Total				

Note -Excluding losses and waivers to be accounted in DGSA 8, only any other losses and waivers under F.R.109 should be included in this format.

### Statement of Liabilities - (i)

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

Name of Ministry /Department/ District Secretariat:

Expenditure Head No. :

Programme No. & Title :

Name of Creditor * (Name of Payee)	Description of Liability	Invoice No. L/C No.	Project	Sub Project	Object Code	Financing Code	Amount Rs.

\* Should be seperatly listed as follows;

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

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

DGSA 9(i)

Name of Ministry /Department/ District Secretariat:

Expenditure Head No. :

Programme No. & Title :

Name of the Creditor /Name of Payee (To be Identified at the Time of Transferring the Provision to Diposit Accounts.) *	Description of Liability	L/C No:	Vote Particular from Which Provision Transferred				Amount Transferred Rs.
			Project	Sub Project	Object Code	Financing Code	
-							

\* Should be sepatratly listed as follows.

1. To ministries/ government Departments
2. To start Corporation/ Statutory Boards.
3. To Private Parties.

**Statement of Claims Under Reimbursable Foreign Aid**

Name of Ministry / Department / District Secretariat:

Programme No. & Title:

**Rs.**

- 1 Provision in Estimates-2011 under Reimbursable Foreign Aid including Supplementary Provisions.
- (2) Total Expenditure disbursed during the year 2011, against (1) above. ....
- (3) Total of Reimbursement Claims outstanding as at 1st January 2011. ....
- (4) Total of Reimbursement Claims made during the year 2011, in respect of years 2010 & prior years (if any). ....
- (5) Total of Reimbursement Claims made during the year 2011, in respect of year 2011. ....
- (6) Total of Claims disallowed by the Donor, during 2011 (if any), in respect of claims 2010 or prior years (if any). ....
- (7) Total of Claims disallowed by the Donor, during 2011 (if any), in respect of claims 2011. ....
- (8) Total of Reimbursements received during the year 2011, in respect of years 2010 or prior years .....  
 piror years
- (9) Total of Reimbursements received during the year 2011, in respect of years 2011.
- (10) Total of Reimbursement Claims outstanding as at 31st December 2011. ....  
 [ (3+4+5) - (6+7) - (8+9) ]
- (11) Total of Reimbursement Claims made after 31/12/2011 in respect of 2011 up to the finalisation of the Appropriation Account. ....
- (12) Total of Reimbursement received after 31/12/2011 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)

**Statement of Missing Vouchers**

Name of Ministry/Department/District Secretariat :

Expenditure Head No.

Programme No. &amp; Title :

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

## Report of the Movement of Non-Current Assets - 2011

Expenditure Head No. :

Name of Ministry / Department / District Secretariat:

Object Code & Assets Category		Asset Code & Name	Opening Balance as at 01/01/2011 *	Additions during the year **	Disposals during the year *	Balance as at 31/12/2011
			Rs.	Rs.	Rs.	Rs.
2101	Vehicles	* 5 .....				
		* 5 .....				
		* 5 .....				
2102	Furniture and Office Equipment	* 4 .....				
		* 4 .....				
		* 4 .....				
2103	Plant, Machinery & Equipment	* 3 .....				
		* 3 .....				
		* 3 .....				
2104	Buildings and Structures	* 1 .....				
		* 1 .....				
		* 1 .....				
2105	Land and Land Improvement	* 2 .....				
		* 2 .....				
		* 2 .....				
<b>Grand Total</b>						

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

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

I hereby certify that the balance appearing as at 01.01.2011 is the net balance of the assets acquired during the year 2004 - 2010 after deducting the value of disposed items of assets if any and that those balances are tallying with values in the Fixed Asset register and that annual verifications of stores carried out in respect of the years 2004/2005/2006/2007/2008/2009/2010/2011 (Delete years not applicable) have

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

Name with Initials :

Date :



## Summary of Control Accounts for Advance & Deposit Accounts - 2011

Name of Ministry / Department / District Secretariat:

Expenditure Head No. :

Name of Advance / Deposit Account	Account No.	As Per Department Books				Balance as per Treasury Book as at 31/12/2011
		Opening Balance as at 01/01/2011	Debits during the year	Credits during the year	Balance as at 31/12/2011	
		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 in the treasury printed 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 -2011

Name of Ministry / Department / District Secretariat:

Expenditure Head No. :

Account No.	As per Department Books				Balance as at 31/12/2011 as per treasury Books. (Rs.)
	Opening Balance as at 01/01/2011 (Rs.)	Total debits during year (Rs.)	Total credits during the year (Rs.)	Closing Balance as at 31/12/2011 (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 31/12/2011

(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 :

**The Status Report as at 31/12/2011 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 Secretariat:

Expenditure Head No. :

Name of Bank	Account No.	Balance as per Cash Book as at 31/12/2011	Balance as per Bank Account as at 31/12/2011	Reasons for not yet closed account	Target date for closing of account	Month of Last bank reconciliation prepared

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

Chief Accountant/ Director( Finance)/Commoissioner (Finance)

Name with Initials :

Date :

Note (iv)-b

**The Status Report as at 31/12/2011 on New Bank Accounts opened in terms  
of Para (1) of Treasury Operation Circular No 5/2007 of 5/9/2007.**

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

Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2011	Balance as per Cash Book as at 31/12/2011	Total value of cheques not yet presented to bank as at 31.12.2011 (if exceeds 6 month)	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 - 2011**

Name of Ministry / Department / District Secretariat: