

## MINISTRY/DEPARTMENT/DISTRICT SECRETARIAT OF STATE ACCOUNTS

## REVENUE &amp; EXPENDITURE STATEMENT

for the year ended 31st December 2013

<u>Budget</u>	<u>Object</u>	<u>Description</u>	Collected / paid by Ministries/ Department (1)	Collected/ paid by Other Ministries/Depa rtment / (x entry)/Accrual (2)	Total (1+2)	Reference to Appropriation and Revenue Format
<u>Estimates 2013</u>						
-		<b>REVENUE (Received)</b>	-	-	-	
-		Income Tax	-	-	-	
-		Taxes on Domestic Goods and Services	-	-	-	
-		Taxes on International Trade	-	-	-	
-		Non Tax Revenue and Others	-	-	-	
-			-	-	-	(DGSA-REVENUE 1)
-		<b>REVENUE (Receivable)</b>	-	-	-	
-		Income Tax	-	-	-	
-		Taxes on Domestic Goods and Services	-	-	-	
-		Taxes on International Trade	-	-	-	
-		Non Tax Revenue and Others	-	-	-	
-			-	-	-	(DGSA-REVENUE 2)
-		<b>FUND RECEIVED</b>				
-		From Treasury	140,050,000	-	140,050,000	
-		From Other Sources	13,012,488	2,349,268	15,361,757	
-			153,062,488	2,349,268	155,411,757	(Note ii & iii)
-		<b>TOTAL RECEIPTS</b>	<b>153,062,488</b>	<b>2,349,268</b>	<b>155,411,757</b>	
		<b>EXPENDITURE</b>				
		<b>RECURRENT EXPENDITURE</b>				
<b>28,150,000</b>		<b>Personal Emoluments</b>	<b>22,101,124</b>	<b>2,383,119</b>	<b>24,484,242</b>	
19,000,000	1001	Salaries & Wages	13,350,255	2,441,449	15,791,704	
650,000	1002	Overtime and Holiday Payments	422,801	24,031	446,832	
8,500,000	1003	Other Allowances	8,328,068	(82,361)	8,245,707	
<b>810,000</b>		<b>Travelling Expenditure</b>	<b>1,815,198</b>	<b>(1,008,422)</b>	<b>806,776</b>	
60,000	1101	Domestic	54,449	2,538	56,986	
750,000	1102	Foreign	1,760,750	(1,010,960)	749,790	
<b>2,020,000</b>		<b>Supplies</b>	<b>1,998,588</b>	<b>(9,934)</b>	<b>1,988,655</b>	
810,000	1201	Stationery and Office Requisites	805,838	150	805,988	
1,100,000	1202	Fuel	1,086,661	(10,084)	1,076,578	
110,000	1203	Diets & Uniforms	106,089	-	106,089	
-	1204	Medical Supplies	-	-	-	
-	1205	Other	-	-	-	
<b>2,120,000</b>		<b>Maintenance Expenditure</b>	<b>2,104,831</b>	<b>375</b>	<b>2,105,206</b>	
630,000	1301	Vehicles	622,178	175	622,353	
1,490,000	1302	Plant, Machinery & Equipment	1,482,653	200	1,482,853	
-	1303	Buildings and Structures	-	-	-	
<b>995,400</b>		<b>Services</b>	<b>992,861</b>	<b>117,287</b>	<b>1,110,148</b>	
-	1401	Transport	-	-	-	
924,400	1402	Postal & Communication	923,163	117,287	1,040,450	
-	1403	Electricity & Water	-	-	-	
-	1404	Rents and Local Taxes	-	-	-	
71,000	1405	Other	69,698	-	69,698	
-	1406	Contingency Services	-	-	-	
<b>1,125,000</b>		<b>Transfers</b>	<b>1,012,995</b>	<b>-</b>	<b>1,012,995</b>	
-	1501	Welfare Programmes	-	-	-	
-	1502	Retirement Benefits	-	-	-	
-	1503	Public Institutions	-	-	-	
-	1504	Development Subsidies	-	-	-	
225,000	1505	Subscriptions and Contributions Fees	199,076	-	199,076	
900,000	1506	Property Loan Interest to Public Servants	813,919	-	813,919	
-	1507	Provincial Councils	-	-	-	
-	1508	Other	-	-	-	
-	1509	Losses and write off	-	-	-	

<u>Budget</u>			Collected / paid by	Collected/ paid		Reference to
<u>Estimates 2013</u>	<u>Object</u>	<u>Description</u>	Ministries/ Department (1)	by Other Ministries/Depa rtment / (x entry)/Accrual (2)	Total (1+2)	Appropriation and Revenue Format
-		<b>Interstet Payments</b>	-	-	-	
-	1601	Domestic Debt	-	-	-	
-	1602	Foreign Debt	-	-	-	
-		<b>Other Recurrent Expenditure</b>	-	-	-	
-	1701	Losses and Write off	-	-	-	
-	1702	Contingency Services	-	-	-	
<b>35,220,400</b>		<b>TOTAL RECURRENT EXPENDITURE</b>	<b>30,025,597</b>	<b>1,482,425</b>	<b>31,508,022</b>	<b>(DGSA - 3) + REP</b>
		<b>CAPITAL EXPENDITURE</b>				
		<b>Rehabilitation &amp; Improvement of Capital</b>				
<b>10,284,600</b>		<b>Assets</b>	<b>4,221,405</b>	<b>6,000,125</b>	<b>10,221,530</b>	
9,584,600	2001	Buildings & Structures	3,584,306	6,000,025	9,584,331	
100,000	2002	Plant, Machinery and Equipment	98,601	50	98,651	
600,000	2003	Vehicles	538,499	50	538,549	
<b>1,280,000</b>		<b>Acquisition of Capital Assets</b>	<b>1,125,342</b>	<b>100</b>	<b>1,125,442</b>	
-	2101	Vehicles	-	-	-	
1,280,000	2102	Furniture & Office Equipment	1,125,342	100	1,125,442	
-	2103	Plant, Machinery and Equipment	-	-	-	
-	2104	Buildings and Structures	-	-	-	
-	2105	Lands and Land Improvements	-	-	-	
-		<b>Capital Transfers</b>	-	-	-	
-	2201	Public Institutions	-	-	-	
-	2202	Development Assistance	-	-	-	
-	2203	Provincial Councils	-	-	-	
-	2204	Transfers Abroad	-	-	-	
-		<b>Acquisition of Financial Assets</b>	-	-	-	
-	2301	Equity Contribution	-	-	-	
-	2302	On-Lending	-	-	-	
<b>1,000,000</b>		<b>Capacity Building</b>	<b>934,163</b>	<b>(12,950)</b>	<b>921,213</b>	
1,000,000	2401	Training & Capacity Building	934,163	(12,950)	921,213	
-		<b>Other Capital Expenditure</b>	-	-	-	
-	2501	Restructuring	-	-	-	
-	2502	Other Investments	-	-	-	
-	2503	Contingency Services	-	-	-	
-	2504	Other Investments in Provincial Councils	-	-	-	
-		<b>Public Debt Amortization</b>	-	-	-	
-	3001	Domestic	-	-	-	
-	3002	Foreign	-	-	-	
<b>12,564,600</b>		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>6,280,909</b>	<b>5,987,275</b>	<b>12,268,184</b>	<b>(DGSA - 4) + CEP</b>
<b>47,785,000</b>		<b>TOTAL RECURRENT &amp; CAPITAL EXPENDITURE</b>	<b>36,306,507</b>	<b>7,469,700</b>	<b>43,776,206</b>	<b>(DGSA - 1)+REP+CEP</b>
		<b>MAIN LEDGER EXPENDITURE</b>	<b>116,755,981</b>	<b>(5,120,432)</b>	<b>111,635,550</b>	
		<b>Deposit Payment</b>	65,987	1,410,786	1,476,773	
		<b>Advance "B"</b>	1,911,961	1,180,316	3,092,277	
		<b>Other main ledgers</b>	103,816,321	855,634	104,671,954	
		<b>TOTAL MAIN LEDGER EXPENDITURE</b>	<b>105,794,269</b>	<b>3,446,735</b>	<b>109,241,004</b>	
		<b>TOTAL EXPENDITURE</b>	<b>142,100,776</b>	<b>10,916,435</b>	<b>153,017,210</b>	
		<b>Due Imprest Balance</b>	<b>10,961,713</b>	<b>(8,567,167)</b>	<b>2,394,546</b>	

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REP Recurrent Expenditure Payable  
CEP Capital Expenditure Payable

**MINISTRY/DEPARTMENT/DISTRICT SECRETARIAT OF STATE ACCOUNTS**

**CASH FLOW STATEMENT  
for the year ended 31st December 2013**

(in Rupees)

	Current Year	Previous Year
<b>CASH FLOWS FROM OPERATIONAL ACTIVITIES</b>		
<b>Receipts</b>		
Cash from Sales	-	-
Cash from Treasury	140,050,000	118,706,000
Cash from Other Sources	13,012,488	6,368,020
<b>Total Cash Provided from Operations (a)</b>	<b>153,062,488</b>	<b>125,074,020</b>
<b>Payments</b>		
Wages, Salaries and Other Employment Benefits	22,101,124	23,031,972
Other Goods and Services	6,911,478	7,014,178
Subsidies, Grants and Transfers	1,012,995	1,136,544
Other Recurrent Expenditure	-	-
Other Main ledger Payments	* 105,794,269	88,378,875
<b>Total Cash disbursed to Operations (b)</b>	<b>135,819,866</b>	<b>119,561,569</b>
<b>NET CASH FLOWS FROM OPERATIONAL ACTIVITIES c=(a-b)</b>	<b>17,242,623</b>	<b>5,512,451</b>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
<b>Receipts</b>		
Interest	-	-
Dividends		
Divestiture Proceeds & Sales of Physical Assets		
Recoveries from Other Investments		
<b>Total Cash Provided from Investment Activities (d)</b>	-	-
<b>Payments</b>		
Purchase or Construction of Physical Assets and acquisition of Other Investment	6,280,909	10,961,713
<b>Total Cash disbursed to Investment (e)</b>	<b>6,280,909</b>	<b>4,077,913</b>
<b>NET CASH FLOWS FROM INVESTMENT ACTIVITIES f=(d-e)</b>	<b>(6,280,909)</b>	<b>(4,077,913)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>Receipts</b>		
Local Borrowings		
Foreign Borrowings		
Grants Received		
<b>Total Cash Provided from Financing Activities (g)</b>	-	-
<b>Payments</b>		
Repayment of Local Borrowings		
Repayment of Foreign Borrowings		
Provision of Grants		
<b>Total Cash disbursed to Finance (h)</b>	-	-
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES i=(g-h)</b>	-	-
<b>NET MOVEMENT IN CASH j=c+f+i</b>	<b>10,961,713</b>	<b>1,434,538</b>
<b>OPENING CASH BALANCE AS AT JANUARY 1ST,2013</b>		-
<b>CLOSING CASH BALANCE AS AT DECEMBER 31ST,2013</b>	<b>10,961,713</b>	<b>1,434,538</b>

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**Note**

**Other Main ledger Payments**

Advance "B" Account	1,911,961
Authorized Advance	3,114,084
Deposits	65,987
Miscellaneous Advances	100,702,237
	<u>105,794,269</u>

**MINISTRY/DEPARTMENT/DISTRICT SECRETARIAT OF  
STATE ACCOUNTS  
STATEMENT OF FINANCIAL POSITION  
AS at 31ST DECEMBER - 2013**

(in Rupees)

	Note	Current Year	Previous Year
<b><u>Assets</u></b>			
<b>Non Current Assets</b>			
Fixed Assets (611)	1	39,613,329	39,250,281
Inventories (612)		-	-
Valuables (613)		-	-
Non Produced Assets (614)		<b>39,613,329</b>	<b>39,250,281</b>
<b>Current Assets</b>			
Receivables		-	-
Prepayments and Other Current Assets	2	465,286,913	499,966,941
Cash and Cash Equivalents		10,961,713	1,434,538
		<b>476,248,627</b>	<b>501,401,479</b>
<b>Total Assets</b>		<b>515,861,956</b>	<b>540,651,760</b>
<b><u>Net Assets/Equity</u></b>			
Net Worth to Treasury	3	462,608,678	499,964,016
Reserves to Treasury		39,613,329	39,250,281
		<b>502,222,007</b>	<b>539,214,297</b>
<b>Liabilities</b>			
Deposits		2,678,235	2,925
Employee Benefits		-	-
Payables	4	10,961,713	1,434,538
		<b>13,639,949</b>	<b>1,437,463</b>
<b>Total Equity &amp; Liabilities</b>		<b>515,861,956</b>	<b>540,651,760</b>

Note 1 (a)

**Statement of Non Current Assets**

Non Current Asset	Code	(1) Balance as at 01.01.2013	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.2013		
			2(1) Acquisition		2(2) Disposal		Net Transactions	Balance as at 01.01.2013	Worked Certified During the Year	Transferred to Finished Asset	Balance as at 31.12.2013	Holding Gain / Loss	Changes in Volume	Net Changes			
			By Purchasing	By Transferring		By Sale	By Transferin g	2(3)=2(1)-2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i)+3 (ii)-3(iii)	4(1)	(-)+ 4(2)		4(3)=4(1)+-4(2)	5=1+2(3)+4(3)
				From Other Entity	From Work in												
<b>1 Fixed Assets</b>	<b>611</b>	<b>39,250,281</b>	<b>1,125,442</b>	-	-	<b>762,394</b>	-	<b>363,048</b>	-	-	-	-	-	-	<b>39,613,329</b>		
<b>Building and Structures</b>	<b>6111</b>	<b>5,762,341</b>	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Non Residential Building</b>	<b>61112</b>	<b>5,762,341</b>	-	-	-	-	-	-	-	-	-	-	-	-	-		
Office Building	6111201	5,762,341	-	-	-	-	-	-	-	-	-	-	-	-	-		
	<b>Sub Total</b>	<b>5,762,341</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>5,762,341</b>		
<b>Machinery and Equipment</b>	<b>6112</b>	<b>33,487,940</b>	<b>1,125,442</b>	-	-	<b>762,394</b>	-	<b>363,048</b>	-	-	-	-	-	-	<b>33,850,988</b>		
<b>Transport Equipment</b>	<b>61121</b>	<b>21,250,000</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>21,250,000</b>		
Passenger vehicles	6112101	21,250,000	-	-	-	-	-	-	-	-	-	-	-	-	<b>21,250,000</b>		
	<b>Sub Total</b>	<b>21,250,000</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>21,250,000</b>		
<b>Other Machinery and Equipment</b>	<b>61122</b>	<b>12,237,940</b>	<b>1,125,442</b>	-	-	<b>762,394</b>	-	<b>363,048</b>	-	-	-	-	-	-	<b>12,600,988</b>		
Office Equipment	6112201	2,793,600	101,189	-	-	47,750	-	53,439	-	-	-	-	-	-	2,847,039		
Computer Equipment	6112202	7,810,638	940,500	-	-	714,644	-	225,856	-	-	-	-	-	-	8,036,494		
Electrical Equipment	6112203	1,552,167	83,753	-	-	-	-	83,753	-	-	-	-	-	-	1,635,920		
Communication Equipment	6112204	81,535	-	-	-	-	-	-	-	-	-	-	-	-	81,535		
	<b>Sub Total</b>	<b>12,237,940</b>	<b>1,125,442</b>	-	-	<b>762,394</b>	-	<b>363,048</b>	-	-	-	-	-	-	<b>12,600,988</b>		

**Note 1 - Break up**

Object Code & Assets Category	Balance as at 01.01.2013	Additions		Disposal	Balance as at 31.12.2013
		By Purchasing	By Transferring		
<b>Non Residential Building</b>					
<b>Office Building</b>					
2104 Building and Structures (2999)	797,312.00	-	-	-	797,312.00
2001 Building and Structures (2999)	4,965,029.28	-	-	-	4,965,029.28
<b>6111201</b>	<b>5,762,341.28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,762,341.28</b>
<b>Machinery and Equipment</b>					
<b>Transport Equipment</b>					
<b>Passenger vehicles</b>					
5008	2,800,000.00	-	-	-	2,800,000.00
5008	18,450,000.00	-	-	-	18,450,000.00
<b>6112101</b>	<b>21,250,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,250,000.00</b>
<b>Other Machinery and Equipment</b>					
<b>Office Equipment</b>					
3102 Office equipment	1,945,042.67	101,189.00	-	47,750.00	1,998,481.67
4048 Others	371,551.29	-	-	-	371,551.29
4024 Photo Copy Machines	221,950.00	-	-	-	221,950.00
11/380 3102 Office Equipment	35,536.00	-	10,961,713.32	-	10,997,249.32
11/380 4024 Photo Copy Machines	219,520.00	-	-	-	219,520.00
<b>6112201</b>	<b>2,793,599.96</b>	<b>101,189.00</b>	<b>10,961,713.32</b>	<b>47,750.00</b>	<b>13,808,752.28</b>
<b>Computer Equipment</b>					
4007 Computers (PC)	3,371,223.20	-	-	484,644.00	2,886,579.20
4008 Computers (Laptop)	1,590,600.00	600,000.00	-	230,000.00	1,960,600.00
4051 Printers (Dot Matrix)	58,083.00	-	-	-	58,083.00
4052 Printers (Lasers)	492,247.00	-	-	-	492,247.00
4061 UPS	208,425.44	-	-	-	208,425.44
4064 Network Equipment	15,826.00	340,500.00	-	-	356,326.00
11/380 4007 Computers (PC)	1,940,000.00	-	-	-	1,940,000.00
4061 UPS	134,233.00	-	-	-	134,233.00
<b>6112202</b>	<b>7,810,637.64</b>	<b>940,500.00</b>	<b>-</b>	<b>714,644.00</b>	<b>8,036,493.64</b>
<b>Electrical Equipment</b>					
4002 Air Conditioners	1,513,787.06	83,752.50	-	-	1,597,539.56
4018 Electric Kettle	20,280.00	-	-	-	20,280.00
4020 Fans	18,100.00	-	-	-	18,100.00
<b>6112203</b>	<b>1,552,167.06</b>	<b>83,752.50</b>	<b>-</b>	<b>-</b>	<b>1,635,919.56</b>
<b>Communication Equipment</b>					
2103 Plant, Machinery & Equipment					
3514 Telephone	81,535.00	-	-	-	81,535.00
<b>6112204</b>	<b>81,535.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,535.00</b>
	<b>39,250,280.94</b>	<b>1,125,441.50</b>	<b>10,961,713.32</b>	<b>762,394.00</b>	<b>50,575,041.76</b>

**Note 2****Prepayments and Other Current Assets**

	<b>Rs.</b>
Advance to Public Officers	6,716,844
Other Advances	170,122
Miscellaneous Advances	458,399,948
<b>Total</b>	<b>465,286,913</b>

**Note 3****Net Worth to Treasury**

Advance to Public Officers	6,716,844
Other Advance	170,122
Miscellaneous Advance	458,399,948
	465,286,913
Less: Deposits	2,678,235
<b>Net Worth to Treasury</b>	<b>462,608,678</b>

**Note 4****Payables****Liabilities** (DGSA 8)**Vote**

1002	24,031
1003	51,140
1101	2,538
1402	117,287

**Total Liabilities** 194,995**Due Imprest Balance**

Balance 2,394,546 (Revenue &amp; Expenditure Statement)

Add:

Imprest 8,372,172  
Adjustment A/C**Due Imprest Bal.** 10,766,718**Total Payables** **10,961,713**

Liabilities 194,995

Due Imprest Bal. 10,766,718



**Note 5****Annexure II - (2) Column****Rs.**

<b>Vote</b>	<b>X entry</b>	<b>Expenditure Incurred by Other Department</b>	<b>Payables (Accrual expenses)</b>	<b>Total</b>
1001	2,441,449			2,441,449
1002	-		24,031	24,031
1003	(133,501)		51,140	(82,361)
1101	-		2,538	2,538
1102	(1,010,960)			(1,010,960)
1201	150			150
1202	(10,084)			(10,084)
1203	-			-
1301	175			175
1302	200			200
1402	-		117,287	117,287
2001	25	6,000,000		6,000,025
2002	50			50
2003	50			50
2102	100			100
2401	(12,950)			(12,950)
	<b>1,274,705</b>	<b>6,000,000</b>	<b>194,995</b>	<b>7,469,700</b>

**Note 5-1**

	<b>Rs.</b>
X Entry	1,274,705
Expenditure Incurred by Other Department	6,000,000
	<u>7,274,705</u>
	<u><u>7,274,705</u></u>

Note-5(II)

Rs.

Name	Revenue Code	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>W&amp;O.P</b>	<b>2004-01-00</b>	60,666	77,945	60,124	62,604	66,696	62,589	63,584	62,797	76,594	60,462	59,811	57,558	<b>771,430</b>
<b>Government Revenue</b>	<b>2003-99-00</b>	1,408	1,387	1,356	1,399	9,010	6,974	9,554	3,684	1,439	1,282	1,295	1,260	<b>40,050</b>
(No-pay paid for previous years/Vehicles/News Papers)														
<b>Public Officer Advance "B" - Loan interest</b>	<b>2002-02-99</b>	26,453	25,676	25,819	27,566	26,033	25,537	25,544	23,536	22,802	21,909	22,658	22,552	<b>296,085</b>
<b>Public Officer Advance "B" - Loan installment</b>	<b>250011</b>	109,269	99,891	96,885	112,660	107,922	133,307	107,843	113,321	93,495	88,227	91,340	87,544	<b>1,241,704</b>
<b>Total</b>		<b>197,796</b>	<b>204,899</b>	<b>184,183</b>	<b>204,229</b>	<b>209,661</b>	<b>228,407</b>	<b>206,526</b>	<b>203,338</b>	<b>194,331</b>	<b>171,880</b>	<b>175,105</b>	<b>168,914</b>	<b>2,349,268</b>

<b>Imprest Due Balance</b>		
	Balance	2,394,546
	Imprest Adgus.Ac.	<b>8,372,172</b>
<b>B/C/D</b>	<b>10,766,718</b>	
	<u>10,766,718</u>	<u>10,766,718</u>
	<b>B/C/F</b>	<b>10,766,718</b>

<b>Cash</b>		
Balance	10,961,713	
		<b>B/C/D</b>
	<u>10,961,713</u>	<u>10,961,713</u>
<b>B/C/F</b>	<b>10,961,713</b>	

<b>Imprest Adjustment Account</b>			
Imprest due bal.	<b>8,372,172</b>	Vote (Note 5-1)	7,274,705
Received-Cross	2,349,268	Advance "B"	1,180,316
<b>(Note-5-II)</b>		Other Advance	855,634
		Deposits	1,410,786
	<u>10,721,440</u>		<u>10,721,440</u>

<b>Payable (Accrued)</b>			
Cash	194,995	Balance	194,995
	<u>194,995</u>		<u>194,995</u>

<b>Expenditure Incurred by other Department</b>		
	Building Dept.	6,000,000