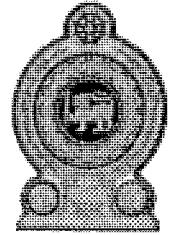




மாகாணத் தீறைசேர் ~ வடமாகாணம்
Provincial Treasury - Northern Province
පළාත් භාණ්ඩාගාරය - උතුරු පළාත



My No:- NP/09/FRM/2011

Date:- 10.02.2011

Provincial Treasury Circular No: PT/04/2011.

Secretaries,
Heads of Departments,
Northern Province.

APPROPRIATION ACCOUNT - 2010

The Secretaries & Heads of Departments are required to prepare and sign their Annual Appropriation Accounts pertaining to their Heads of Expenditure in terms of Provincial Financial Regulation 258 and render them to the Auditor General **through the Provincial Treasury** in conformity with the instructions given below.

2. Appropriation Account

Appropriation Account for the year 2010 should be prepared in the newly designed forms numbered DCSF -1 to DCSF - 11 and notes (i) to (iv) attached hereto based on final figures appearing in the Final Computer Printouts in accordance with the following guideline.

- 2:1. The Final Computer Print out for 2010 and summaries annexed thereto contain provisions made in the Annual Estimates, total net provisions, total expenditure and the net effect ie. Savings or excess. These information should be reconciled with your books of accounts.
- 2:2. In preparing the Appropriation Account, total expenditure and savings / excess **should be reported to the nearest Rupee.**
- 2:3. With regard to the PFR.45 transfers, only the **total figure** will be indicated in the above statement for 2010. However, another statement (computer printout) giving detailed PFR.45 transfers individually will also be sent with the above summaries and figures appear in it also should be reconciled with your transfer applications before the compilation of the Appropriation Account.

3. Formats for the preparation of the Accounts

The specimens of the following formats are annexed herewith to be used in the preparation of the Appropriation Account.

DCSF 1	-	Appropriation Account.
DCSF 2	-	Appropriation Account by Programme (to be prepared for each Programme)
DCSF 3	-	Recurrent Expenditure by Project (to be prepared for each programme)
DCSF 4	-	Capital Expenditure by Project. (to be prepared for each Programme)
DCSF 5	-	Summary of Financial Expenditure
DCSF 5(i)	-	Financing of Expenditure (to be prepared for each Programme, for recurrent expenditure)
DCSF 6	-	Explanations for the Variations between total net provision and Actual Recurrent Expenditure (to be prepared for each Programme)
DCSF 7	-	Explanations for the Variations between total Net Provision and Annual Capital Expenditure (to be prepared for each Programme)
DCSF 8	-	Statement of Losses (to be prepared for each Programme)
DCSF 9(i)	-	Statement of Liabilities (to be prepared for each Programme)
DCSF 9(ii)	-	Statement of Provision Transferred to the Deposit Account ((to be prepared for each Programme)
DCSF 10	-	Statement of Claims under Reimbursable Foreign Aid (to be prepared for each Programme)
DCSF 11	-	Statement of missing vouchers (to be prepared for each programme)
Note (i)	-	Report of the movement of Non-Current Assets.
Note (ii)	-	Summary of Control Accounts for Advance and Deposit Accounts.
Note (iii)	-	Summary Report on Imprest Accounts.
Note (iv) - a	-	The Status Report on Reconciliation of Old Bank Accounts.
Note (iv) - b	-	The Status Report on Reconciliation of New Bank Accounts.
DCSF 1(Audit)-	-	Two blank pages for the use of the Auditor General's Department .

4. Explanations for Variations of Total Expenditure

Explanations 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.1,000/= whichever is higher. Reasons given in explanations for variations should be concise and informative and should be consistent with replies already given for Audit Queries, if any.

5. Presentation of the Appropriation Account

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

- 5:1. Appropriation Account should be prepared in the DCSF – 1 format and duly certified. In view of the heavy volume of information to be presented in the Account, Appropriation Account could be presented with supporting Programme Appropriation Accounts prepared to provide information in detailed manner along with further details by Projects with classifications under Recurrent and Capital Expenditure separately in the formats given as “DCSF - 2 to DCSF - 11”.

All these detailed Accounting Statements are considered as an integral part of the Appropriation Account.

Accordingly, as all such supporting detailed Accounting Statements are treated as an integral part of the Appropriation Account for all the purposes it is the responsibility of the Head of Department and Secretaries to take every measure to satisfy themselves as to the preparation and orderly presentation of the Account providing accurate information and adequate explanation as stipulated in PFR. 258.

5:2. In addition to the format of DCSF -2 to DCSF-11, the following notes to the Appropriation Account should be completed after reconciliation of Departmental Books of Accounts with the Computer Printouts for 2010.

- Note (i) - Report of the movement of Non – Current Assets as at 31st December 2010.
- Note (ii) - Summary of Control Accounts for Advances and Deposit Accounts –2010
- Note (iii) - Summary Report on Imprest Accounts – 2010.
- Note (iv)-a - The Status Report on Reconciliation on Old Bank Accounts – 2010.
- Note (iv)-b - The Status Report on Reconciliation on New Bank Accounts – 2010.

All the required formats for these notes are to be duly completed & presented along with a certificate given by the Chief Accountant and if there is nothing to be reported in a particular format it should be presented by completing it as a “ NIL “ Report.

5:3. 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 “ **contents**” giving relevant **page number (at bottom)** of each supporting accounting statement and note.
- iii. Appropriation Account. - DCSF - 1
- iv. Programme Appropriation Accounts, presenting each programme in DCSF – 2 along with details in DCSF –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 and Deposit Accounts.
- vii. Note (iii) - Summary Report on Imprest Accounts.
- viii. Note (iv) - a - Status Report on Reconciliation of Old Bank Accounts.
- ix. Note (iv) – b - Status Report on Reconciliation of New bank Accounts.
- x. Two blank pages for the use of the Auditor Generals Department –DCSF1– (Audit)

5:4. The Accounts should be prepared by using **A-4 papers in size.**

6. Certification of the Appropriation Account

6:1. As all the detailed accounting statements presented in the DCSF formats 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 Head of Department & Secretaries only on the main Appropriation Account presented in the format of DCSF 1, as specified. Therefore, signatories are responsible for all the information given in detailed statements.

Names with initials and designation should be clearly stated on the Account in respect of all signatories to the Account.

7. Rendition of Accounts to the Auditor General

7:1. It is required to take the following steps when the Appropriation Account is forwarded to the Auditor General.

- i. Appropriation Account should be prepared in Tamil and English.
- ii. After due certification, the Original and other 3 copies of Appropriation Account should be forwarded to the Provincial Treasury to enable to check the correctness and forward it to the Auditor General in two copies.
- iii. The audited Appropriation Account will be distributed by Auditor General in the following manner.

- (i) Original - To the Provincial Treasury.
- (ii) Copy - 01. - To the Ministry / Department in charge of Expenditure Head.
- (iii) Copy -02 - To be retained in the Auditor General's Department

8. Appropriation Account Formats

The file in electronic form, containing formats of DCSF 1 to 11 and Notes (i) to (iv) is available in the Provincial Treasury and if required, it could be obtained from the Director – Accounts & Payments of the Provincial Treasury. (Tel.No:021-2220852).


9. Due date for forwarding the Account.

9:1. The Secretaries and Heads of Departments are hereby requested to prepare their Appropriation Accounts for the year 2010, certify them and forward to this Provincial Treasury on or before 03rd of March 2011 to enable this Treasury to check the correctness and forward them to Auditor General with the Chief Secretary's certification on or before 15th March 2011 to receive audited accounts by this Provincial Treasury by 30th March 2011.

9:2. Please also note that **two separate sets** of copies of Note (i) and (ii) should be sent along with the Appropriation Account.

10. Further clarification

Any further clarification needed in this regard, the Director, Accounts & Payments of the Provincial Treasury may be contacted at telephone Number :021-2220852.


A. Manoranjan
Deputy Chief Secretary - Finance,
For Chief Secretary

- Copies to :
1. Secretary to the Hon. Governor, NP.
 2. Secretary, Ministry of Provincial Councils and Local Government, Colombo.
 3. Asst. Auditor General - NP
 4. Director – Provincial Audit, NP.

} For information please.

DCSF 1

Appropriation Account - 2010

Name of Ministry / Department

Expenditure Head No.

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 DCSF 2 format)
		Provision in Budget Estimates Rs.	Supplementary Provision and Supplementary Estimate Allocation Rs.	Transfers in terms P.F.R. 45 and 46 Rs.	Total Net Provision (1+2+3) Rs.	Total Expenditure Rs.	Net Effect Saving/(Excess) (4-5) Rs.	
	<u>Recurrent</u>							
XX								
XX								
XX								
XX								
	Sub Total (Recurrent)							
	<u>Capital</u>							
XX								
XX								
XX								
	Sub Total (Capital)							
	Total of Recurrent							
	Total of Capital							
	Grand Total							

Detailed Programme Appropriation Accounts and other detailed Accounting Statements in DCSF format Numbers 2 to 11 presented in pages from to and other Notes presented in pages from to form an integral part of this Appropriation

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 :

DCSF 2

Appropriation Account by Programme - 2010

Expenditure Head No :
Programme No. & Title :

Name of Ministry / Department

Summary of Recurrent and Capital Expenditure

Nature of Expenditure with DCSF format Reference	(1)	(2)	(3)	(4)	(5)	(6)	Page No. (Reference to relevant DCSF format)
	Provision in Budget Estimates Rs.	Supplimentary Provision and Supplementary Estimate Allocation Rs.	Transfers in terms of the P.F.R. 45 and 46 Rs.	Total Net Provision (1+2+3) Rs.	Total Expenditure Rs.	Net Effect Saving/(Excess) (4-5) Rs.	
(a) Recurrent (DCSF 3)							
(b) Capital (DCSF 4)							
Total							

DCSF - 3

Recurrent Expenditure by Project - 2010

Name of Ministry / Department

Expenditure Head No :
Programme No. & Title :

	(1)	(2)	(3)	(4)	(5)	(6)
	Provision in Budget Estimates	Supplementary Provision and Supplementary Estimate Allocation (+/-)	Transfers in terms of the P.F.R. 45 and 46 (+/-)	Total Net Provision (1+2+3)	Total Expenditure	Net Effect Saving/(Excess) (4-5)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
project No/Name, personnel emoluments and all other projects and other charges						
<u>Project No... & Title:....</u>						
Personal Emoluments						
Other Charges						
Sub Total						
<u>Project No:..... & Title:....</u>						
Personal Emoluments						
Other Charges						
Sub Total						
Grand Total						

Capital Expenditure by Project - 2010

Name of Ministry / Department

Item No.	Financed by (Code No.)	Description of Items	(1)	(2)	(3)	(4)	(5)
			Provision in Annual Estimates in Rs.	Transfers in terms P.F.R. 45 and 46 and Supplementary Provision and Estimate Allocation Rs.	Total Net Provision (1+2) Rs.	Total Expenditure Rs.	Net Effect Saving/(Excess) (3-4) Rs.

DCSF 4

DCSF 5

Summary of Financing Expenditure 2010

Name of Ministry / Department :

Expenditure Head No :
Programme No. & Title :

Code	Financing Source	Programme 01*		Programme 02*		Total		Percentage of Expenditure (6÷5)×100
		Net Provision** 1 Rs.	Actual Expenditure 2 Rs.	Net Provision ** 3 Rs.	Actual 4 Rs.	Net Provision 5 Rs.	Actual Expenditure 6 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							
	Total							

* Transfer from DCSF 5(i).

** Allocations, referred to 4th of DCSF 1.

Expenditure Head No :
 Programme No. & Title :

Financing of Expenditure
 (Total Capital and Recurrent expenditure Projects of a Programme)
 Name of Ministry / Department

Code	Financing Source	Project 01		Project 02		Project 03		Programme Total/Page Total*	
		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								
	Total								

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

DCSF 6

**Explanations for Variations Between Total Net Provision
and Actual Recurrent Expenditure to be Referred to Column 6 of the DCSF -3**

Name of Ministry / Department
Expenditure Head No :

Programme No.	Project No.	Sub Project No.	Object Code No.	Financed by (Code No.)	Description	Saving/(Excess) without frozen Provision Rs.*	Percentage of Savings % *	Explanation
					<u>Description of Recurrent expenditure</u>			

* Please see Section 5 of the circular.

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

Date:

DCSF 7

**Explanations for the Variations Between Total Net Provision and
Actual Capital Expenditure To be Referred To Column 5 of the DCSF -4**

Name of Ministry / Department :
Expenditure Head No :

Programme No.	Project No.	Sub Project No.	Object Code No.	Financed by (Code No.)	Description	Saving/(Excess) without frozen Provision Rs. *	Percentage of Savings % *	Explanation
					<u>Description of Capital expenditure</u>			

* Please see the section 5 of the circular

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

DCSF 8

Statement of Losses

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

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

	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	
Over	Rs. 25,000.01	
		=====
		=====

Classification of the cases by Nature of Losses.

1	(Rs.)
2	
3	
4	
5	
Total	
=====	
=====	

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

	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	
Over	Rs. 25,000.01	
		=====
		=====

Classification of the cases by Nature of Losses.

1	(Rs.)
2	
3	
4	
5	
Total	
=====	
=====	

	Age Analysis	
	Less than five years	No. of Cases Amount Rs.-
5 - 10 years	No. of Cases Amount Rs.-	
Over Ten years	No. of Cases Amount Rs.-	
		=====
		=====

Statement of Liabilities - (i)

(Excluding the Provision Transferred to Deposit Account)

DCSF 9 (i)

Expenditure Head No. :
Programme No. & Title :

Name of Ministry /Department:

Name of Creditor *	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. Private Parties

DCSF 9(ii)

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

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

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

* Should be seperately listed as follows.

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

Statement of Claims Under Reimbursable Foreign Aid

DCSF 10

Name of Ministry / Department :

Programme No. & Title:

Rs.

- (1) Provision in Estimates-2010 under Reimbursable Foreign Aid including Supplementary Provisions.
- (2) Total Expenditure disbursed during the year 2010, against (1) above.
- (3) Total of Reimbursement Claims outstanding as at 1st January 2010.
- (4) Total of Reimbursement Claims made during the year 2010, in respect of years 2009 & prior years (if any).
- (5) Total of Reimbursement Claims made during the year 2010, in respect of year 2010.
- (6) Total of Claims disallowed by the Donor during 2010 (if any), in respect of claims 2009 or prior years (if any).
- (7) Total of Claims disallowed by the Donor during 2010 (if any), in respect of claims 2010.
- (8) Total of Reimbursements received during the year 2010, in respect of years 2009 or prior years
.....
- (9) Total of Reimbursements received during the year 2010, in respect of years 2010.
.....
- (10) Total of Reimbursement Claims outstanding as at 31st December 2010.
[(3+4+5) - (6+7) - (8+9)]
.....
- (11) Total of Reimbursement Claims made after 31/12/2010 in respect of 2010 up to the finalisation of the Appropriation Account.
.....
- (12) Total of Reimbursement received after 31/12/2010 up to the finalisation of the Appropriation Account.
.....
- (13) Total of Reimbursement Claims outstanding as at the reporting date.
(10 + 11 - 12)
.....

DCSF 11

Statement of Missing Vouchers

Name of Ministry/Department :

Expenditure Head No.
Programme No. & Title :

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

Report of the Movement of Non-Current Assets - 2010

Note (i)

Expenditure Head No. :

Name of Ministry / Department :

Object Code & Assets Category	Asset Code & Name	Opening Balance as at 01/01/2010 *	Additions during the year **	Disposals during the year *	Balance as at 31/12/2010
		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				
2106 Others					
Grand Total					

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

(** Total value of this column should tally with the figure shown in annexure DCSF 4 of the Appropriation Account.

I hereby certify that the balance appearing as at 01.01.2010 is the net balance of the assets acquired during the year 2004 - 2009 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(Delete years not applicable) have witnessed

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

Name with Initials :

Date :

Note (ii)

Summary of Control Accounts for Advance & Deposit Accounts - 2010

Expenditure Head No. : _____ Name of Ministry / Department :

Account No. & Name	Account No.	As Per Department Books			Balance as per Treasury Accounts as at 31/12/2010 Rs.
		Opening Balance as at 01/01/2010 Rs.	Debits during the year Rs.	Credits during the year Rs.	
I. Advances to Public Officers					
II. Commercial Advances					
III. Other Advances					
IV. Miscellaneous Advances					
V. Deposit Accounts (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 PFR 258.

* Non operative accounts should also be disclosed.

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

Summary Report on Imprest Accounts - 2010

Note (iii)

Expenditure Head No. :

Name of Ministry / Department :

Account No.	As per Department Books				Balance as at 31/12/2010 as per treasury Books. (Rs.)
	Opening Balance as as at 01/01/2010 (Rs.)	Total debits during the year (Rs.)	Total credits during the year (Rs.)	Closing Balance as at 31/12/2010 (Rs.)	
1	2	3	4	5	6
.....
.....
.....
.....
.....
.....
.....
.....
.....

40

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

- (1) Remitted to the Treasury but not updated cash book balance as at 31/12/2010
- (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).

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 31/12/2010 on Reconciliation of Old Bank Accounts not yet closed down in terms of Para(02) of Treasury Operation Circular No 5/2007 dated on 5/9/2007.

Expenditure Head No. :

Name of Ministry / Department :

Name of Bank	Account No.	Cash Book Balance as at 31/12/2010	Balance as at 31/12/2010 as per Bank Statement	Reasons for account not yet closed	Target date for the closing of account	Month of Last bank reconciliation prepared

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

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

Note (iv)-b

The Status Report as at 31/12/2009 on Reconciliation of 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 :

Name of Bank	Account No.	Balance as per Cash Book as at 31/12/2010	Balance as per Bank Statement as at 31/12/2010	Total value of cheques not yet presented to bank as at 31.12.2010 (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 :

DCSF - (Audit)

Auditor General's Observations on the Appropriation Account - 2010

Name of Ministry / Department :