



பிரதம செயலாளர் செயலகம், வடக்கு மாகாண சபை

ප්‍රධාන ලේකම් කාර්යාලය උතුරු පළාත් සභාව

Chief Secretary's Secretariat, Northern Provincial Council

187, ஆடியபாதம் வீதி, திருநெல்வேலி, யாழ்ப்பாணம்

187, ආදියපාදම් පාර, තිරුනෙල්වේලි, යාපනය

187, Adiyapatham Road, Thirunelvely, Jaffna



Website: www.np.gov.lk

e-mail: chiefsecnpc@gmail.com

எனது இல
உள்ள அංசை

My No

} NP/09/FRM/2013

திகதி
உள்ள

Date

} 02.01.2013

Provincial Financial Circular No: PF/01/2013

Secretaries,
Deputy Chief Secretaries,
Heads of Departments,
Northern Province.

APPROPRIATION ACCOUNT - 2012

The Secretaries and Heads of Departments are required to prepare and sign their Annual Appropriation Account pertaining to their Heads of Expenditure in terms of Provincial Financial Regulation 258 and render them to the Auditor General through the Deputy Chief Secretary-Finance in conformity with the instructions given below.

2. Appropriation Account

Appropriation Account for the year 2012 should be prepared in the newly designed forms numbered DCSF – 1 to DCSF – 10 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 2012 and summaries annexed thereto contain provisions made in the annual estimates, total net provisions, total expenditure and the net effect ie. savings or excess. This 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 2012. 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.

பிரதம செயலாளர் } Direct - 021 222 0843
ප්‍රධාන ලේකම් } Mobile - 077 386 8569
Chief Secretary } Residence- 021 222 0837

அலுவலகம் } 021 222 0840
கාර්යாலய } 021 320 2285
Office }

தொலை நகல் } 021 2220841
ෆැක්ස් }
Fax }

DCSF 1	-	Appropriation Account-2012
DCSF 2	-	Appropriation Account-2012 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 Financing Expenditure by Programme (to be prepared by using summary details of DCSF 5(i))
DCSF 5(i)	-	Financing of Expenditure (to be prepared Project wise for each Programme)
DCSF 6	-	Explanations for the Variations between Total Net Provision and Actual Recurrent Expenditure (to be prepared for each Programme)
DCF 6(i)	-	Explanations for the variations between Total Capital Net Provision and Actual Expenditure (to be prepared for each Programme)
DCSF 7	-	Statement of Losses & Waivers (to be prepared for each Programme)
DCSF 7(i)	-	Statement of Write Off from books (to be prepared for each Programme)
DCSF 8	-	Statement of Liabilities (i) Excluding Chief Accounting Officer approved provisions transferred to Deposit Account (to be prepared for each Programme)
DCSF 8(i)	-	Statement of Liabilities (ii) Provision transferred to the Deposit Account with the approval of the Chief Accounting Officer in terms of PFR 162 (to be prepared for each Programme)
DCSF 8(ii)	-	Statement of Liabilities (iii) Statement of Commitment in terms of PFR 65
DCSF 9	-	Statement of Claims under Reimbursable Foreign Aid (to be prepared for each Programme)
DCSF 10	-	Statement of Missing Vouchers (to be prepared for each Programme)
Note (i)	-	Report of the Movement of Non-Current Assets-2012
Note (ii)	-	Summary of Control Accounts for Advance and Deposit Accounts-2012
Note (iii)	-	Summary Report on Imprest Accounts-2012
Note (iv)- a,(b)	-	The Status Reports on Bank Accounts.
DCSF (Audit)	-	For the observation of the Auditor General pertaining to the Appropriation Account

4. Explanations for Variations of Total Net Provision and Total Expenditure

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

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 - 10”.

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-10, the following notes to the Appropriation Account should be completed after reconciliation of departmental books of accounts with the computer print-outs for 2012.

Note (i) - Report of the movement of Non - Current Assets as at 31st December 2012.

Note (ii) - Summary of Control Accounts for Advances and Deposit Accounts -2012

Note (iii) - Summary Report on Imprest Accounts - 2012.

Note (iv)-a - The Status Report on Reconciliation on Old Bank Accounts - 2012.

Note (iv)-b - The Status Report on Reconciliation on New Bank Accounts - 2012.

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. Expenditure of the vote ledger should be controlled according to the freezed budgetary provisions in the amended budget prepared, after considering the managements of public expenditure as per the National Budget Circular N0:155, Office of the Deputy Chief Secretary- Finance's Final Accounting Statements are issued based on the initial budget estimates. Consequently, freezing of provisions aforementioned should also be indicated as a reason for the respective savings in DCSF 6, DCSF 6(i) which explains the reasons for savings in votes. In addition to that, reasons for other savings should be explained accordingly.

5:4. 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 wise Appropriation Account, presenting each programme in DCSF -2 along with details in DCSF- 3 to10, 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 General's Department-DCSF-(Audit)

5:5. 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.10 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 Secretaries & Heads of Departments & 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 Office of the Deputy Chief Secretary- Finance to enable to check the correctness and forward it to the Auditor General in three (03) copies.
- iii. The audited Appropriation Account will be distributed by Auditor General in the following manner.
 - (i) Original - to the Office of the Deputy Chief Secretary-Finance
 - (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 10 and Notes (i) to (iv) is available in the Office of the Deputy Chief Secretary- Finance and if required, it could be obtained from the Chief Accountant, Accounts & Payments, Office of the Deputy Chief Secretary-Finance. (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 2012, certify them and forward to Office of the Deputy Chief Secretary- Finance, N.P on or before 12th of February 2013 to enable Office of the Deputy Chief Secretary-Finance to check the correctness and forward them to Auditor General with the Chief Secretary's certification on or before 28th February 2013 and also to receive audited accounts by Office of the Deputy Chief Secretary-Finance, N.P by 15th March 2013.

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

For any further clarification needed in this regard, the Chief Accountant, Accounts & Payments of the Office of the Deputy Chief Secretary-Finance may be contacted at telephone number: 021-2220852.


R. Wijialudchumi
Chief Secretary,
Northern Province

Chief Secretary
Northern Province

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, Dept. of Provincial Audit, NP.

} For information
please.

Northern Provincial Council

Appropriation Account - 2012

DCSF 1

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

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 of 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								
	<u>Sub Total (Recurrent)</u>							
	<u>Capital</u>							
xx								
xx								
xx								
	<u>Sub Total (Capital)</u>							
	<u>Grand Total</u>							

Detailed Accounting Statements in DCSF format Numbers 2 to 10 presented in pages from to and other Notes presented in pages from to are integral parts of this Appropriation Account.

We hereby certify that the figures in this account, other detailed Statements and Notes are correct and relevant accounts were reconciled with Treasury Books of Account and found correct.

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

Name :
Date :

Accounting Officer
Name :
Designation :
Date :

Chief Accounting Officer
Name :
Designation :
Date :

Northern Provincial Council
Appropriation Account by Programme - 2012

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.	Supplementary Provision and 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							

Chief Accountant/ Director- Finance
Date

Northern Provincial Council

DCSF - 3

Recurrent Expenditure by Project - 2012

Expenditure Head No :
Programme No. & Title :

Name of Ministry / Department :

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

Chief Accountant/ Director- Finance

Date

Northern Provincial Council
Capital Expenditure by Project - 2012

Name of Ministry / Department :

Expenditure Head No :

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 Rs.	Transfers in terms P.F.R. 45 and 46 and Supplementary Provision and Supplemental Estimate Allocation Rs.	Total Net Provision (1+2) Rs.	Total Expenditure Rs.	Net Effect Saving/ (Excess) (3-4) Rs.
			Total					

Chief Accountant/ Director- Finance

Date

Northern Provincial Council
Summary of Financing Expenditure by Programme - 2012

(Total Recurrent and Capital Expenditure)

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**	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							
	Total							

* Include figures under each programme according to DCSF 5(f)

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

***State the percentage without decimal

Chief Accountant/ Director- Finance
Date

Northern Provincial Council

Financing of Expenditure by Projects of each Programme- 2012

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

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

Code	Financing Source	Project 01		Project 02		Project 03		Programme Total/Page Total*	
		Net Provision Rs.	Actual Expenditure Rs.	Net Provision Rs.	Actual Expenditure Rs.	Net Provision Rs.	Actual Expenditure Rs.	Net Provision Rs.	Actual Expenditure 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.

Chief Accountant/ Director- Finance
 Date

Northern Provincial Council

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 of Recurrent expenditure	Net Saving / (Excess) Rs.*	Percentage of Savings % *	Explanation

* Please see Section 5 of the circular

** State the percentage of savings without decimal

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

Date:

Northern Provincial Council

DCSF 6(1)

Explanations for 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 of Capital Expenditure	Net Saving/(Excess) Rs.*	Percentage of Savings % *	Explanation

* Please see Section 5 of the circular
 ** State the percentage of savings without decimal

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

Northern Provincial Council

Statement of Losses and Waivers

DCSF 7

(Losses under P.F.R. 383 and 387)

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

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

1	
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	
Total		

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

1	
2	
3	
4	

Age Analysis as per (ii)

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

Note- Details on losses under P.F.R. 383 and waivers under F.R. 387 which were accounted under object code no 1701 are to be accounted in coming years should be included.

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

North 1 Provincial Council

Statement of Write Off from books

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

1. value of loss during the year

(i) Below Rs. 25,000.00
 (ii) Over Rs. 25,000.00

No of Cases	Value (Rs)
.....
.....
.....

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	Rs		
1						
2						
3						
4						
5						
Total						

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

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

Northern Provincial Council

DCSF8

Statement of Liabilities - (i)

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

Name of Ministry / Department :

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.

Chief Account/ Director(Finance)/ Commissioner(Finance):

Date:

Statement of Liabilities - (ii)
Provision Transferred to the Deposit Account
in terms of P. F. R. 162

Name of Ministry / Department :
 Expenditure Head No. :
 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:	Vote Particular from which Provisions were Transferred				Amount Transferred
			Project	Sub Project	Object Code	Financing Code	

* Should be separately listed as follows.

1. To ministries/ Government Departments
2. To state Corporation/ Statutory Boards.
3. To Private Parties.

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

Northern Provincial Council

DCSF8(11)

Statement of Liabilities - (iii)

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

Name of Receiver	Description of Commitments	Invoice No.	Project	Sub Project	Object Code	Financing Code	Amount Rs.
1. Ministries / Government							XX XX
.....							
.....							
Total							
2. State Corporations / Statutory							XX XX
.....							
.....							
Total							
3. Others (Private Parties)							XX XX
.....							
.....							
Total							
Grand Total							

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

Northern Provincial Council
Statement of Claims Under Reimbursable Foreign Aid - 2012

DCSF 9

Name of Ministry / Department :	<u>Rs.</u>
Programme No. & Title:	
(1) Provision in Estimates-2012 under Reimbursable Foreign Aid including Supplementary Provisions.
(2) Total Expenditure disbursed during the year 2012, against (1) above.
(3) Total of Reimbursement Claims outstanding as at 1st January 2012.
(4) Total of Reimbursement Claims made during the year 2012, in respect of years 2011 & prior years (if any).
(5) Total of Reimbursement Claims made during the year 2012, in respect of year 2012.
(6) Total of Claims disallowed by the Donor, during 2012 (if any), in respect of claims 2011 or prior years (if any).
(7) Total of Claims disallowed by the Donor, during 2012 (if any), in respect of claims 2012.
(8) Total of Reimbursements received during the year 2012, in respect of years 2011 or prior years
(9) Total of Reimbursements received during the year 2012, in respect of years 2012.
(10) Total of Reimbursement Claims outstanding as at 31st December 2012. [(3+4+5) - (6+7) - (8+9)]
(11) Total of Reimbursement Claims made after 31/12/2012 in respect of 2012 up to the finalisation of the Appropriation Account.
(12) Total of Reimbursement received after 31/12/2012 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)

Northern Provincial Council

Statement of Missing Vouchers

Name of Ministry/Department :

Expenditure Head No.

Programme No. & Title :

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

Chief Account/ Director(Finance)/ Commissioner(Finance):

Date:

Northern Provincial Council
Report of the Movement of Non-Current Assets - 2012

Note (i)

Expenditure Head No. :

Name of Ministry / Department :

Object Code & Assets Category	Asset Code & Name	Opening Balance	Additions during the	Disposals during	Balance as at
		as at 01/01/2012 *	year **	the year *	31/12/2012
		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 ...				
Grand Total					

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

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

I hereby certify that the balance appearing as at 01.01.2012 is the net balance of the assets acquired during the year 2004 - 2012 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 witnessed their physical existence.

Chief Account/ Director(Finance)/Commissioner(Finance):

Date:

Northern Provincial Council

Note (ii)

Summary of Control Accounts for Advance & Deposit Accounts - 2012

Name of Ministry / Department :

Expenditure Head No. :

Name of Advance / Deposit Account	Account No.	As Per Department Books			Balance as per Treasury Book as at 31/12/2012	
		Opening Balance as at 01/01/2012	Debits during the year	Credits during the year		Balance as at 31/12/2012
		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 :

Northern Provincial Council

Auditor General's Observations on the Appropriation Account - 2012

Name of Ministry / Department :