

## Check List for Preparation of Financial Statements 2019

Ministry/ Department : .....

Financial Year : .....

No	Formate Name	Number	Submitted	
			Yes	Not Relavent
1	Financial Performance for the period ended 31st December 2019	ACA-(F)		
2	Financial Position as at 31st December 2019	ACA-(P)		
3	Cash Flows for the period ended 31st December 2019	ACA-(C)		
4	Basic of Reporting	Note to the Fin.State		
5	Revenue for the period ended 31st December 2019	ACA-1		
6	Arrears of Revenue for the period ended 31st December 2019	ACA-1(i)		
7	Explanation for the Variances between Original Revenue Estimate and Revised Revenue Estimate	ACA-1(ii)		
8	Explanation for the Variances between Actual Revenue and Revised Revenue Estimate	ACA-1(iii)		
9	Summary of Expenditure by Programme for the period ended 31 <sup>st</sup> December 2019	ACA-2		
10	Only for Department of National Budgetary/ Provincial Treasury (Not Relevent)	ACA-2(a)		
11	Only for Department of National Budgetary/ Provincial Treasury (Not Relevent)	ACA-2(a)(i)		
12	Only for Department of National Budgetary/ Provincial Treasury (Not Relevent)	ACA-2(a)(ii)		
13	Only for Department of National Budgetary/ Provincial Treasury (Not Relevent)	ACA-2(a)(iii)		
14	Only for Department of National Budgetary/ Provincial Treasury (Not Relevent)	ACA-2(a)(iv)		
15	Statement of Expenditure by each Programme	ACA-2(i)		
16	Statement of Expenditure for the year ended 31st December 2019	ACA-2(ii)		
17	Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate	ACA-2(iii)		
18	Summary of Financing the Expenditure by Programme	ACA-2(iv)		
19	Financing of Expenditure of Each Programme by Projects	ACA-2(v)		
20	Imprest Account as at 31st December 2019	ACA-3		

21	Statement of Deposit Accounts as at 31st December 2019	ACA-4		
22	Advance Accounts as at 31st December 2019	ACA-5		
23	Rent and Work Advance Accounts as at 31st December 2019	ACA-5(a)		
24	Rent and Work Advance Reserve Accounts as at 31st December 2019	ACA-5(b)		
25	Statement of Non Financial Assets - 2019	ACA-6		
26	Statement of Losses and Waivers	Note-(i)		
27	Statement of write off from books	Note-(ii)		
28	Statement of Liabilities and Commitments	Note-(iii)		
29	Statement of Liabilities - (i)	Note-(iv)		
30	Statement of Liabilities - (ii)	Note-(v)		
31	Statement of Claims under Reimbursable Foreign Aid	Note-(vi)		
32	Statement of Missing Vouchers	Note-(vii)		
33	The Status Report as at 31/12/2019 on Bank Accounts opened in terms of Para (01) of Treasury Operation Circular No. 5/2007 of 5/9/2007	Note-(viii)		
34	Imprest Adjustment Account	Annexure I		
35	Imprest Due Account	Annexure II		
36	Other Receipts (Each revenue code wise)	Annexure III		
37	Others	Annexure .....		