



தலைமைச் செயலாளர் செயலகம், கிழக்கு மாகாணம்
ප්‍රධාන ලේකම් කාර්යාලය, නැගෙනහිර පළාත
Secretariat of the Chief Secretary, Eastern Province

Web Site : www.ep.gov.lk

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ත්‍රිකුණාමලය.

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எனது இல } EP/09/AP/01/Appro/2016
My No

ඔබේ අංකය
உமது இல }
Your No

දිනය
திகதி } 18.01.2017
Date

Provincial Treasury Circular No: - PT/02/2017

All Secretaries,
Deputy Chief Secretaries,
Heads of Departments,
Eastern Province.

APPROPRIATION ACCOUNT – 2016

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 93 & 94 and render to the Auditor General **through the Provincial Treasury.**

2. Language for the preparation of the Account

Appropriation Account for the year 2016 should be prepared in **Tamil, Sinhala and English** languages separately in formats introduced in the para 4 of this circular in A4 sheet

3.Preparation of Account

The Appropriation Account for the year 2016 should be prepared in the forms numbered DCSF-1 to DCSF-10 and notes (i) to (iv) (a&b) (total pages 21) attached hereto based on final figures appearing in the Final Computer Printouts in accordance with the following instructions.

3:1 The figures in the appropriation account for the year 2016 prepared for the each programme under the expenditure **Annual Estimates, total net provisions, total net expenditure and the net effect Savings or Excesses.**

3:2 Total expenditure and savings / excesses should **be reported to the nearest Rupee. In the appropriation account**

3:3 With regard to the FR 66 and FR.69 transfer, only the total figures will be indicated in the above statement for 2016. However, another statement (computer printout) giving detailed FR.66 and transfer individually will also be sent with the above summaries and figures appear in it also should be reconciled with your transfer application 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.

- DCSF 1 - Appropriation Account- 2016
- DCSF 2 - Appropriation Account by programme – 2016
(Appropriation Account 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 summary details of DCSF 5(i))

- DCSF 5(i) - Financing of Expenditure by project each programme
(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)

- DCSF 6(i) - Explanations for the Variations between total net Provision and actual capital expenditure.
(to be prepared for each programme)

- DCSF 7 - Statement of Losses and 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 Treasury 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 Treasury in terms of PER 215 (3),(b)&(c).
(to be prepared for each programme)
- DCSF 8(ii) - Statement of Liabilities –(iii)
Statement of Commitment in terms of F.R.94(2)and(3).
- DCSF 9 - Statement of Claims under Reimbursable Foreign Aid.
(to be prepared for each programme)
- DSCF 10 - Statement of missing Vouchers.
(to be prepared for each programme)
- Note (i) - Report of the Movement of Non-Current Assets- 2014
- Note (ii) - Summary of control Accounts for Advance and Deposit Accounts- 2014
- Note (iii) - Summary Report on Imprest Accounts – 2014
- Note (iv)(a)&(b) - The Status Report on Reconciliation of Bank Accounts.
- DCSF (Audit) - For the Observation of the Auditor General pertaining to the Appropriation Account.

5. Explanations for Variations of total Expenditure

Explanations for Variation between total net provision and actual expenditure under each object code should be furnished in DCSF 6 &b 6(i) It is not required to furnish such explanation for savings that less than 5% or Rs.10,000/= whichever is higher, of the total net provision. Explanation for variations should be concise and justified with reasonable fact. The reasons should be in complete with replies already given for Audit Queries, if any.

6. 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:

6.1 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 Account 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 DCSF-10”.

All these detailed accounting statements are considered as an integral part of the Appropriation Account. Accordingly, it is the responsibility of the preparation and orderly presentation of the Account providing accurate information and adequate explanation as stipulated in PER 93 & 94.

6.2 In addition to the format of DCSF-2 to DCSF-10, Appropriation Account should be completed with the following notes.

- Note (i) - Report of the movement of Non-Current Assets as at 31st December 2016.
- Note (ii) - Summary of Control Accounts for Advances Accounts and Deposit Accounts -2016.
- Note (iii) - Summary of Report on imprest Accounts – 2016.
- Note (iv) - The Status Report on Reconciliation on Bank Accounts (a) & (b) - 2016

All the required formats for these notes are to be duly completed & presented along with a certificate given by the Chief Accountant / Head of Finance Division and if there is nothing to be reported in a particular format it should be presented by completing it as a “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 (at bottom) of each supporting accounting statement and note.
- iii. Appropriation Account – DCSF-1

- iv. Programme wise Appropriation Accounts, presenting each programme in DCSF-2 along with details in DCSF-3 to 10, 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 of Report on imprest Accounts.
- viii. Note (iv) (a & b) the Status Report on Bank Accounts.
- ix. Two blank pages for the use of the Auditor Generals Department – DCSF -(Audit).

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

7. Certification of the Appropriation Account

7.1 As all the detailed accounting statements presented in the DCSF formats No.2 to No.10 and notes i to iv (a) &(b) are considered as an integral part of the Appropriation Account in conformity with the accepted practice. Certification should be made by the Secretaries and 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.

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

8. Rendition of Accounts 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 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.

ii The audited Appropriation Account shall be distributed by Auditor General in the following manner.

- (i) Original - To the provincial Treasury, EP
- (ii) Copy -1 - To the Ministry / Department in charge of Expenditure Head.
- (iii) Copy -2 - To be retained in the Auditor General's Department.

9. Formats of the Appropriation Account

The file in electronic form, containing formats of DCSF -1 to 10 and (i) to (iv) (a)&(b) in three languages are available in the Provincial Treasury and if required, it could be obtained from the Chief Accountant – Accounts & payments of the Provincial Treasury, Eastern Province.

The Specimens formats annexed here to should be used in the preparation of the Appropriation Account. These formats also could be loaded from Eastern Provincial Council website. (www.ep.gov.lk)

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 2016, certify them forward to this Provincial Treasury on or before **08th of March, 2017** 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 2017.

10.2 Please also note two separate sets of printed copies of DCSF 8 and 8(i), 8(ii) (macro & Accrual Accounts) should be sent with set of copies of Notes (i) to (iv) DCSF 7 and 7(i). 8 to Provincial Treasury. When the Appropriation Account is forwarded.

11. Further clarification

Any further clarification needed in this regard, the Chief Accountant (Accounts & Payments) and Chief Accountant (Budget) of the Provincial Treasury may be contacted at telephone Number 026-2222678 & 2224866.

Sgd.D.M.S.Abayagunawardana

Chief Secretary,
Eastern Province.

N.Meenadchisundaram

Deputy Chief Secretary- Finance
Eastern Province.

Copy to: 1. Secretary to the Hon Governor, EP
2. Secretary to the Chief Minister-EP
3. Secretary Finance Commission, Colombo.
4. Secretary, Ministry of Provincial Council and Local Government, Colombo.
5. Auditor General, Auditor General's Department.
6. Chief Internal Auditor-EP