



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

මගේ අංකය }
எனது இல. }
My No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

දිනය }
திகதி }
Date } 19.10.2018

State Accounts Circular No: 266/2018

To
All Secretaries of Ministries
Heads of Departments
District Secretaries

Closing of Accounts for the Financial Year - 2018

As per Section 15 of the National Audit Act No. 19 of 2018, Financial Statements of the Republic should be submitted to the Auditor General for auditing not later than three months after the close of each financial year of the Government. The Auditor General audits the financial statements of the Government by verifying the details of the financial statement prepared for each Expenditure Head. For this purpose, all the expenditure heads for which funds are being allocated by the annual Appropriation Act shall require to submit their Annual Financial Statements including Annual Appropriation Account, the Revenue accounts and the accounts relating to Advance account activities to the Auditor General giving appropriate period of time for auditing. Therefore, the following procedure is implemented to closure of accounts for the financial year 2018 enabling to present the Annual Financial Statements of all Expenditure Head for the year 2018 by 28th February 2019 to the Auditor General.

Further, the required instructions and specimen formats therein will be issued by this Department in due course with respect to the set of Financial Statements to be prepared by the Government entities which incur their expenses out of the Consolidated Fund, instead of Appropriation Account which is currently being prepared in compliance with the FR 150, covering the requirements of such FR as well.

2. In compliance with F.R.429, books of accounts of the financial year 2018 should be closed as at 31st December 2018 and it is emphasized that summary of accounts, transfer orders and other accounting reports pertaining to the year should be prepared accurately and properly and should be forwarded to the Director General of State Accounts on or before the dates mentioned in the paragraph 04 of this Circular.

3. General Instructions

- 3.1 Details of monthly accounts uploaded to the State Accounts Department website for the expenditure Head of your Ministry / Department / District Secretariat need to be checked and any expenditure charged against expenditure votes without adequate provisions should be immediately corrected.
- 3.2 Prior approval of the respective Ministry/Department/District Secretariat should be obtained in making entries to accounts of another Ministry / Department / District Secretariat through the supplementary summary of accounts.
- 3.3 Journal entries for correction of any erroneous accounting entries to be forwarded to the Treasury only in the event it is impractical to make entries to the summary of accounts using CIGAS programme of the respective Ministry/ Department/District Secretariat. The relevant Ministry/ Department/ District Secretariat is responsible for the accuracy of information given in journal entries forwarded to this Department for such corrections.
- 3.4. In addition to publishing Final Treasury Accounting Statements for the year 2018 to each institute on the website of this Department and the certified original of the same will be issued on a formal written request of respective Ministry/Department and District Secretariat. This copy should be collected from this Department and in the absence of such arrangement action will be taken to send the Final Treasury Accounting Statements to such institutions by post. It should be noted particularly that the Final Account for 2018 should only be prepared as per the information in the certified Final Treasury Accounting Statements.
- 3.5. If any Ministry/Department or District Secretariat has procured goods or services from another state or private institution during the year 2018, action should be taken to settle and account the relevant bills on or before 31st December 2018.
- 3.6. In terms of F.R. 215 (3) (C), transfer of provisions remained at the end of the year in an expenditure Head to the Deposit Account would be permitted only if the Department of Treasury Operations has granted the approval for the same. As the Department of State Accounts allocates new Deposit Account numbers under 6000/0/0/11 for the year 2018, to respective institutions in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2018 should not be made to any other Deposit Account that is in operation for the previous year or to the General Deposit Account. It should be ensured that the adequate provisions are available in the particular vote for such transfers.

3.7. Deposit accounts of 6000/15 and 6003 should be closed prior to the end of year 2018 by transferring the remaining balances, if any, to applicable deposit categories or otherwise by crediting to government revenue as per the provisions of the State Accounts Circular No. 243/2015.

3.8. It is also required to ensure that there are no discrepancies in the accounts prior to closing of books, after reconciliation of all accounts shown in the books of Ministry/Department/District Secretariat with the accounting information available in the Final Treasury Accounting Statement of 2018.

3.9 As the Department of State Accounts will issue the Treasury Accounting Statements according to the time frames mentioned under paragraph 04, it is the responsibility of the relevant Ministries and Departments to present Final Monthly Summary and Supplementary Summaries within the prescribed time frames. Expenses of the institutions that are not presented the accounting reports on due dates will not be shown in the Treasury Accounting Statements. Therefore, in order to avoid the queries to be raised by the Auditor General with regard to non-revealing the correct financial status of the Expenditure Head through the Treasury Accounting Statements, a proper plan should be made available to report all the expenses of the respective head within the prescribed time periods.

4. Programme for closing of accounts for the financial year 2018

| Serial No. | Task | Explanation related to the task | Due date |
|------------|--|--|--|
| 4.1 | Closing of Cash Book for 2018 | Should be performed according to the instructions issued by the Department of Treasury Operations. | 31st December 2018 |
| 4.2 | Submission of the Summary of Accounts for December 2018 | First summary of accounts including all transactions in relevant to month of December 2018. | Ref: State Accounts Circular 232/2013 (i) Institutions listed in Schedule I - before 04th January 2019 (ii) Institutions listed in Schedule II - before 11th January 2019 |

| | | | |
|-----|---|---|---|
| 4.3 | Issue of Treasury Accounting Statement for December 2018 | The Treasury Accounting Statements including transactions of the summary of accounts in December 2018 will be released to the Department of State Accounts webpage of the Treasury Website http/www.treasury.gov.lk | Before 14th January, 2019 |
| 4.4 | Submission of the First Supplementary Summary of Accounts | The first supplementary summary of accounts should be submitted including only transactions which were not included in the summary of accounts in December 2018. The first supplementary summary of accounts should be submitted only after performing the month end process for December 2018 in the CIGAS program | On or before 21st January, 2019 |
| 4.5 | Issue of the First Treasury Accounting Statement including the first Supplementary Summary of Accounts | The first Supplementary Summary of Accounts including all receipts and payments, and correction of errors reported by the first summary of accounts in December 2018 will be released to the Treasury Website http/www.treasury.gov.lk | On or before 24th January, 2019 |
| 4.6 | Submission of F.R. 69 applications to the Department of National Budget before issuing the second and final Treasury Accounting Statements | F.R. 69 applications approved by the Department of National Budget will be submitted to the Department of State Accounts | On or before 25th January, 2019 |

| | | | |
|------|---|---|--|
| 4.7 | Submission of second and final Supplementary Summary of Accounts to the Department of State Accounts | Second and final supplementary summary of accounts generated through CIGAS after inclusion of correction of errors pertaining to the year 2018 should be submitted to the Department of State Accounts | On or before 28th January, 2019 |
| 4.8 | Issue of Second Treasury Accounting Statement | The second Treasury Accounting Statement will be issued including correction of errors in the second and final supplementary summary of accounts and F.R. 69 transfers | On or before 30th January, 2019 |
| 4.9 | Submission of Journal Entries by Departments of Treasury Operations, Posts, Inland Revenue, Customs, Railway and Public Enterprises. | Journal Entries should be submitted to the Department of State Accounts as per the information given in the second Treasury Accounting. | On or before 31st January, 2019 |
| 4.10 | Issue of Final Treasury Accounting Statement for the year 2018 | Issuance of final Treasury Accounting Statement incorporating journal entries pertaining to corrections to all the accounting deficiencies and transfers to accounts. Instructions in paragraph 3.4 herein should be followed in obtaining this accounting statement. | On or before 05th February, 2019 |

| | | | |
|------|---|---|--|
| 4.11 | Submission of details on Commitments and Liabilities to the Department of States Account | A report on commitments and liabilities as reported by each expenditure head under the CIGAS programme are issued with the Treasury Accounting Statements. Adjustments, if any should be made through the first supplementary summary and same should be reported to the Department of State Accounts through Annexure I. Any commitment or liability that is not reported such way should not be settled during the year 2019. | Before 28th February, 2019 |
| 4.12 | Advance Accounts | The originals of Advance Accounts should be forwarded to the Auditor General with copies to the Department of State Accounts and Department of National Budget. | On or before 28th February, 2019 |
| 4.13 | Report on Capital Expenditure | Details on capital expenditure for the year 2018 in the annexure II should be submitted to the Department of State Accounts. (This report should be submitted English language) | On or before 28th February, 2019 |

| | | | |
|------|---|---|--|
| 4.14 | Fixed Assets Schedule reported through Summary of Accounts | For the purpose of preparation of accounts on Accrual Basis, a schedule including fixed assets as per Annexure III of SA/AS/AA/Circular dated 24.01.2013 need to be submitted to the Department of State Accounts and the total value of this schedule shall be equal to the sum of Main Ledger Accounts balances of 9151, 9152, 9153, 9160 and 9180. In addition to the hard copy of this Schedule, a soft copy should be sent via Samanthika.ias@sad.treasury.gov.lk | On or before 28th February, 2019 |
|------|---|---|--|

5. Accordingly it is emphasized that all the Ministries, Departments and District Secretaries should follow the instructions in this Circular.
6. For any clarification on this Circular, please contact Director (Macro & Accrual Accounts) - 0112484753, Director (Public Financial Statistics & Management Information) - 0112484649, Director (Financial Information & Reporting) - 0112484737 Director (System Development, Training & Advance Accounts) - 0112484735 of the Department of State Accounts.

Sgd: K.D.R. Olga
Director General

Copies:

1. Auditor General
2. Director General - Department of Treasury Operation
3. Director General - Department of National Budget
4. Director - Economic Research Department - Central Bank of Sri Lanka

Statement of Liabilities and Commitments

Name of Special Expenditure Unit/Ministry/Department/District Secretariat:

Expenditure Head No:

Programme No. & Title:

| Commitment No | Month | Date | Head | Programme | Project | Sub Project | Object Code | Finance Code | Item | To whom | Commitment | Commitment Balance | Liability Amount | Paid Liability | Liability Balance | Liability Date |
|---------------|-------|------|------|-----------|---------|-------------|-------------|--------------|------|---------|------------|--------------------|------------------|----------------|-------------------|----------------|
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |

Nature of payments/Liabilities should be recognized separately as follows.

- 1 Ministries/Government Departments
- 2 State Corporations/Statutory Boards
- 3 Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

Report on Capital Expenditure - 2018

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

| Project Name | Vote | Description | Financed by | | Annual Expenditure | |
|--|----------------|--|----------------|---------------|--------------------------------|---|
| | | | Domestic Funds | Foreign Funds | Projects completed during 2018 | On-going projects at the end of the year 2018 |
| | | Examples | | | | |
| Gravity Irrigation Works | 282-2-2-1-2001 | Gravity Irrigation Work in Ampara, Anuradapua, Bandarawela, Batticaloa, Colombo, Galle, Hambantota, Kandy, Kurunegala, Monaragala, Polonnaruwa, Puttalam, Trincomalee and Vavuniya | 616 | - | - | 616 |
| Secondary Education | 126-2-4-0-2002 | Distribution of Furnitures & Office Equipments, NAVODAYA, Technical Skill Instruments, Hostel Requirements, Western & Oriental Music Instruments, Dancing & Drama & Theatre Instruments, Home Science Instruments, Agriculture Instruments, Oriental (50 Schools) & Western (75 Schools) Band Instruments, Drawing Instruments (100 Schools), Laboratory Instruments & Mobile Labs for National Schools, Instruments for commerce, Laboratory Instruments for all Schools, Computers for National Schools, Library Books, Languages & Human Arts Instruments, Sports & Physical Education Instruments, GLOBE Project, Mathematics Instruments, language Dev. & ICT Edu., Computers for Zonal Education | 30 | - | - | 30 |
| Railway - Rehabilitation & Improvement of Vehicles | 306-2-4-0-2003 | Rehabilitated 332 rolling stock & 42 engines/ Rehabilitation of carriages of Colombo-Matara railway line & Keleniweli Railway line/ 32 of DMUUs, Loco engines repaired, 479 of DMUUs, Loco engines Lights repaired, 195 of Carriages repaired, 55 of Lights of carriages repaired, 146 of Boogie Wagons repaired, 470 Lights of Wagons repaired / Rehabilitated four Carriages | 3,131 | - | - | 3,131 |
| Development of coastal line | 306-2-4-2-2101 | Construction of 03 sheds/Purchase of 03 Locomotives from India | - | 119 | 119 | - |
| Primary Education | 126-2-3-0-2102 | Model Primary School Project, Acquisition of Furnitures & Office Equipments, | 10 | - | - | 10 |

Report on Capital Expenditure - 2018

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

| Project Name | Vote | Description | Financed by | | Annual Expenditure | |
|---|------------------|--|----------------|---------------|--------------------------------|---|
| | | | Domestic Funds | Foreign Funds | Projects completed during 2018 | On-going projects at the end of the year 2018 |
| Bio Medical Equipments | 111-2-13-11-2103 | 58 Hemodialysus machines, 10 Ventilators, 58 Infant Incubators, 45 CTG, 5 Endoscopy Training Model ,5 Enjection Training Arm, 4 Endotracheal Intubation Training Model, 2 Nenotal Vital Signs Simulators, 5 Suture Evaluation Training Model, 6 CT Machines | 3,733 | - | - | 3,733 |
| Bridge Project | 306-2-4-5-2104 | Importing and replacing 07 railway bridges at Dehiwala, Agulana, Wellawatta, Polgahawela, Narahenpita, Ganewatta, and Katugoda | - | - | - | - |
| Deduru Oya Reservoir | 282-2-3-1-2105 | construction of reservoir , main dam, spillways, fabrication of 8 radial gates & completed power house construction, 44 Km of left bank & 33 Km of right Bank have been completed | 354 | - | - | 354 |
| National Transport Commis | 114-2-3-2-2201 | Reform of the Private Bus Industry/ Improving Technology levels of the sector, Developing Infrastructure & Quality of Bus Services/ Institutional Capacity Building to ensure regulatory capacity for New Reforms & Infrastructure Development (Construction of bus Turminal at Vauniya , Talawakele, Medawachchiya, Kinniya & Wathumulla) | 44 | - | 44 | - |
| Assisting the farmers for Export Crop Development | 289-2-1-1-2202 | Issued 83,900 plants for export agriculture crop cultivation, Improved 117 ha of lands, produced 0.38 Mn high quality plants | 346 | - | - | 346 |
| Habarana-Veyangoda 220 kv Transmission Line | 119-2-4-27-2302 | Completed Pre qualification for New Habarana 220 kV Grid Substation and for Habarana – Veyangoda 220kV Transmission Line | - | 9 | 9 | - |
| Vocational Training and Skills Development | 197-2-3-33-2401 | Training of Master Training on soft skills including English | - | - | - | - |

Report on Capital Expenditure - 2018

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

| Project Name | Vote | Description | Financed by | | Annual Expenditure | |
|---------------------------------------|------------------|--|----------------|---------------|--------------------------------|---|
| | | | Domestic Funds | Foreign Funds | Projects completed during 2018 | On-going projects at the end of the year 2018 |
| Kanthale suger company Ltd | 122-2-3-10-2501 | Kanthale suger company restructuring | - | - | - | - |
| Development of Ambulatory Care Center | 111-2-13-25-2502 | Development of Kalubowila, Ragama & Colombo National Hospitals (Modern Ambulatory Care Center-OPD) | - | - | - | - |
| Northern Roads Connectivity Project | 155-2-3-9-2504 | Rehabilitation and improvement of 127 km has been completed in Northern province | 1 | 10 | - | 11 |

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

| Non Current Asset | Code | (1) Balance as at 01.01..... | (2) Transactions | | | | | (3) Changes | | | Balance as at 31.12..... | | |
|-------------------------------------|--------------|------------------------------------|---------------------|-------------------|---------------------|------|-----------------------------|------------------------|---------------------------------|-----------|-----------------------------|--------------------|---------------|
| | | | 2(1) Acquisition | | 2(2) Disposal | | 2(3) Net Transactions | Holding Gain / Loss | Changes in Volume + / (-) | Balance | | | |
| | | | Purchases | Transferred | | Sale | Transfers | 2(3)=2(1)-2(2) | 3(1) | (-)+ 3(2) | | 3(3)=3(1)+ 3(2) | 4=1+2(3)+3(3) |
| | | | | Other Entities | Work in Progress | | | | | | | | |
| I Fixed Assets | 611 | | | | | | | | | | | | |
| Building and Structures | 6111 | xxx | | | | | | | | | | xxx | |
| Dwellings | 61111 | xxx | | | | | | | | | | xxx | |
| House Boats | 6111101 | xxx | | | | | | | | | | xxx | |
| Garages | 6111102 | xxx | | | | | | | | | | | |
| Mobile Homes | 6111103 | xxx | | | | | | | | | | | |
| Housing Schemes/Flats | 6111104 | xxx | | | | | | | | | | | |
| Rest Houses | 6111105 | xxx | | | | | | | | | | | |
| Hotels and Restaurants | 6111106 | xxx | | | | | | | | | | | |
| Quarters | 6111107 | xxx | | | | | | | | | | | |
| Circuits Bungalows | 6111108 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Non Residential Building | 61112 | xxx | | | | | | | | | | xxx | |
| Office Building | 6111201 | xxx | | | | | | | | | | | |
| Schools | 6111202 | xxx | | | | | | | | | | | |
| Hospitals | 6111203 | xxx | | | | | | | | | | | |
| Building for Public Entertainment | 6111204 | xxx | | | | | | | | | | | |
| Warehouse | 6111205 | xxx | | | | | | | | | | | |
| Air port | 6111206 | xxx | | | | | | | | | | | |
| Crematorium | 6111207 | xxx | | | | | | | | | | | |
| Markets | 6111208 | xxx | | | | | | | | | | | |
| Laboratories and/Research Stations | 6111209 | xxx | | | | | | | | | | | |
| Factories | 6111210 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Other Structures | 61113 | xxx | | | | | | | | | | xxx | |
| Highways, Streets, Road | 6111301 | xxx | | | | | | | | | | | |
| Bridges | 6111302 | xxx | | | | | | | | | | | |
| Tunnel | 6111303 | xxx | | | | | | | | | | | |
| Railways, Subways | 6111304 | xxx | | | | | | | | | | | |
| Air Field Runways | 6111305 | xxx | | | | | | | | | | | |
| Harbors, Dams and Other Water Works | 6111306 | xxx | | | | | | | | | | | |

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

| Non Current Asset | Code | (1) Balance as at 01.01..... | (2) Transactions | | | | | (3) Changes | | | Balance as at 31.12..... | |
|--|--------------|------------------------------------|---------------------|-------------------|---------------------|------|-----------------------------|------------------------|---------------------------------|-----------|-----------------------------|---------------------|
| | | | 2(1) Acquisition | | 2(2) Disposal | | 2(3) Net Transactions | Holding Gain / Loss | Changes in Volume + / (-) | Balance | | |
| | | | Purchases | Transferred | | Sale | Transfers | 2(3)=2(1)-2(2) | 3(1) | (-)+ 3(2) | | 3(3)=3(1)+- 3(2) |
| | | | | Other Entities | Work in Progress | | | | | | | |
| Structures Associated with Mining Subsoil Assets | 6111307 | xxx | | | | | | | | | | |
| Communication, Line, Power Line and Pipelines | 6111308 | xxx | | | | | | | | | | |
| Outdoor Sport and Recreation Facilities | 6111309 | xxx | | | | | | | | | | |
| Sewerage Treatment Complex | 6111310 | xxx | | | | | | | | | | |
| Pumping Station | 6111311 | xxx | | | | | | | | | | |
| Farms and Agriculture related Assets | 6111312 | xxx | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx |
| Machinery and Equipment | 6112 | xxx | | | | | | | | | | xxx |
| Transport Equipment | 61121 | xxx | | | | | | | | | | xxx |
| Passenger Vehicles | 6112101 | xxx | | | | | | | | | | |
| Cargo Vehicles | 6112102 | xxx | | | | | | | | | | |
| Agricultural Vehicles | 6112103 | xxx | | | | | | | | | | |
| Industrial Vehicles | 6112104 | xxx | | | | | | | | | | |
| Ambulance | 6112105 | xxx | | | | | | | | | | |
| Ships | 6112106 | xxx | | | | | | | | | | |
| Railway Locomotives | 6112107 | xxx | | | | | | | | | | |
| Aircraft | 6112108 | xxx | | | | | | | | | | |
| Motor Cycles | 6112109 | xxx | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx |
| Other Machinery and Equipment | 61122 | xxx | | | | | | | | | | xxx |
| Office Equipment | 6112201 | xxx | | | | | | | | | | |
| Computer Equipment | 6112202 | xxx | | | | | | | | | | |
| Electrical Equipment | 6112203 | xxx | | | | | | | | | | |
| Communication Equipment | 6112204 | xxx | | | | | | | | | | |
| Furniture | 6112205 | xxx | | | | | | | | | | |
| Musical Instruments | 6112206 | xxx | | | | | | | | | | |
| Medical Equipment | 6112207 | xxx | | | | | | | | | | |
| Sports Equipment | 6112208 | xxx | | | | | | | | | | |
| Paintings, Sculptures and other antiques | 6112209 | xxx | | | | | | | | | | |
| Books, Periodicals and Journals | 6112210 | xxx | | | | | | | | | | |
| Laboratory Instruments | 6112211 | xxx | | | | | | | | | | |
| Industrial and manufacturing Equipment | 6112212 | xxx | | | | | | | | | | |
| Construction Equipment | 6112213 | xxx | | | | | | | | | | |

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

| Non Current Asset | Code | (1) Balance as at 01.01..... | (2) Transactions | | | | | (3) Changes | | | Balance as at 31.12..... | |
|--|--------------|------------------------------------|---------------------|-------------------|---------------------|------|-----------------------------|------------------------|---------------------------------|-----------|-----------------------------|---------------------|
| | | | 2(1) Acquisition | | 2(2) Disposal | | 2(3) Net Transactions | Holding Gain / Loss | Changes in Volume + / (-) | Balance | | |
| | | | Purchases | Transferred | | Sale | Transfers | 2(3)=2(1)-2(2) | 3(1) | (-)+ 3(2) | | 3(3)=3(1)+ -3(2) |
| | | | | Other Entities | Work in Progress | | | | | | | |
| Broadcasting Equipment | 6112214 | xxx | | | | | | | | | | |
| Defence Equipment | 6112215 | xxx | | | | | | | | | | |
| Agricultural and Dairy Farm Equipment | 6112216 | xxx | | | | | | | | | | |
| Fire protection Equipment | 6112217 | xxx | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Other Non Financial Assets | 6113 | xxx | | | | | | | | | xxx | |
| Work in Progress | 61131 | xxx | | | | | | | | | xxx | |
| House Boats | 6113101 | xxx | | | | | | | | | | |
| Garages | 6113102 | xxx | | | | | | | | | | |
| Mobile Homes | 6113103 | xxx | | | | | | | | | | |
| Housing Schemes/Flats | 6113104 | xxx | | | | | | | | | | |
| Rest Houses | 6113105 | xxx | | | | | | | | | | |
| Hotels and Restaurants | 6113106 | xxx | | | | | | | | | | |
| Quarters | 6113107 | xxx | | | | | | | | | | |
| Circuits Bunglows | 6113108 | xxx | | | | | | | | | | |
| Office Building | 6113109 | xxx | | | | | | | | | | |
| Schools | 6113110 | xxx | | | | | | | | | | |
| Hospitals | 6113111 | xxx | | | | | | | | | | |
| Building for Public Entertainment | 6113112 | xxx | | | | | | | | | | |
| Warehouse | 6113113 | xxx | | | | | | | | | | |
| Air port | 6113114 | xxx | | | | | | | | | | |
| Crematorium | 6113115 | xxx | | | | | | | | | | |
| Markets | 6113116 | xxx | | | | | | | | | | |
| Laboratories and/Research Stations | 6113117 | xxx | | | | | | | | | | |
| Factories | 6113118 | xxx | | | | | | | | | | |
| Highways, Streets, Road | 6113119 | xxx | | | | | | | | | | |
| Bridges | 6113120 | xxx | | | | | | | | | | |
| Tunnel | 6113121 | xxx | | | | | | | | | | |
| Railways, Subways | 6113122 | xxx | | | | | | | | | | |
| Air Field Runways | 6113123 | xxx | | | | | | | | | | |
| Harbors, Dams and Other Water Works | 6113124 | xxx | | | | | | | | | | |
| Structures Associated with Mining Subsoil Assets | 6113125 | xxx | | | | | | | | | | |

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

| Non Current Asset | Code | (1) Balance as at 01.01..... | (2) Transactions | | | | | | (3) Changes | | | Balance as at 31.12..... | |
|---|--------------|------------------------------------|---------------------|-------------------|---------------------|------------------|-----------|-----------------------------|------------------------|---------------------------------|---------------------|-----------------------------|---------------|
| | | | 2(1) Acquisition | | | 2(2) Disposal | | 2(3) Net Transactions | Holding Gain / Loss | Changes in Volume + / (-) | Balance | | |
| | | | Purchases | Transferred | | Sale | Transfers | 2(3)=2(1)-2(2) | 3(1) | (-)+ 3(2) | 3(3)=3(1)+- 3(2) | | 4=1+2(3)+3(3) |
| | | | | Other Entities | Work in Progress | | | | | | | | |
| Communication, Line, Power Line and Pipelines | 6113126 | xxx | | | | | | | | | | | |
| Outdoor Sport and Recreation Facilities | 6113127 | xxx | | | | | | | | | | | |
| Sewerage Treatment Complex | 6113128 | xxx | | | | | | | | | | | |
| Pumping Station | 6113129 | xxx | | | | | | | | | | | |
| Farms and Agriculture related Assets | 6113130 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Biological Assets | 61132 | xxx | | | | | | | | | | xxx | |
| Intangible Assets | 61133 | xxx | | | | | | | | | | xxx | |
| Computer Software | 6113301 | xxx | | | | | | | | | | | |
| Licenses | 6113302 | xxx | | | | | | | | | | | |
| Patents & Copyrights | 6113303 | xxx | | | | | | | | | | | |
| Trade Marks | 6113304 | xxx | | | | | | | | | | | |
| Broadcast Rights | 6113305 | xxx | | | | | | | | | | | |
| Service Contracts | 6113306 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 2 Inventories | 612 | xxx | | | | | | | | | | xxx | |
| Strategic Stock | 6121 | xxx | | | | | | | | | | xxx | |
| Other Inventories | 6122 | xxx | | | | | | | | | | xxx | |
| Raw Materials | 61221 | xxx | | | | | | | | | | | |
| Work in Progress | 61222 | xxx | | | | | | | | | | | |
| Finish Goods | 61223 | xxx | | | | | | | | | | | |
| Goods for Resale | 61224 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 3 Valuables | 613 | xxx | | | | | | | | | | xxx | |
| 4 Non produced Assets | 614 | xxx | | | | | | | | | | xxx | |
| Land | 6141 | xxx | | | | | | | | | | xxx | |
| Urban or Built-Up Land | 61411 | xxx | | | | | | | | | | xxx | |
| Commercial and Services | 6141101 | xxx | | | | | | | | | | | |
| Industrial | 6141102 | xxx | | | | | | | | | | | |
| Transportation, Communication and Utilities | 6141103 | xxx | | | | | | | | | | | |
| Mixed Urban | 6141104 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

| Non Current Asset | Code | (1) Balance as at 01.01..... | (2) Transactions | | | | | | (3) Changes | | | Balance as at 31.12..... | |
|---|--------------|------------------------------------|---------------------|-------------------|---------------------|------------------|-----------|-----------------------------|------------------------|---------------------------------|---------------------|-----------------------------|---------------|
| | | | 2(1) Acquisition | | | 2(2) Disposal | | 2(3) Net Transactions | Holding Gain / Loss | Changes in Volume + / (-) | Balance | | |
| | | | Purchases | Transferred | | Sale | Transfers | 2(3)=2(1)-2(2) | 3(1) | (-)+ 3(2) | 3(3)=3(1)+- 3(2) | | 4=1+2(3)+3(3) |
| | | | | Other Entities | Work in Progress | | | | | | | | |
| Agricultural | 61412 | xxx | | | | | | | | | | xxx | |
| Orchards | 6141201 | xxx | | | | | | | | | | | |
| Vineyards | 6141202 | xxx | | | | | | | | | | | |
| Ornamental Horticultural | 6141203 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Forest Land | 61413 | xxx | | | | | | | | | | xxx | |
| Deciduous Forest Land | 6141301 | xxx | | | | | | | | | | | |
| Evergreen Forest Land | 6141302 | xxx | | | | | | | | | | | |
| Mixed Forest Land | 6141303 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Water | 61414 | xxx | | | | | | | | | | xxx | |
| Streams and Canals | 6141401 | xxx | | | | | | | | | | | |
| Lakes | 6141402 | xxx | | | | | | | | | | | |
| Reservoirs | 6141403 | xxx | | | | | | | | | | | |
| Bays and Estuaries | 6141404 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Wet Land | 61415 | xxx | | | | | | | | | | xxx | |
| Forested Wet Land | 6141501 | xxx | | | | | | | | | | | |
| Non forested Wet Land | 6141502 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Barren Land | 61416 | xxx | | | | | | | | | | xxx | |
| Dry Salt Flats | 6141601 | xxx | | | | | | | | | | | |
| Beaches | 6141602 | xxx | | | | | | | | | | | |
| Sandy Areas Other than Beaches | 6141603 | xxx | | | | | | | | | | | |
| Bare Exposed Rock | 6141604 | xxx | | | | | | | | | | | |
| Strip Mines Quarries | 6141605 | xxx | | | | | | | | | | | |
| Gravel Pits | 6141606 | xxx | | | | | | | | | | | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Subsoil Assets | 6142 | xxx | | | | | | | | | | xxx | |
| Other Naturally Occurring Assets | 6143 | xxx | | | | | | | | | | xxx | |
| Sub Total | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |