

FORMAT OF ACCOUNTING RETURNS

(1) ACR Advances

Name of Advance A/C	Balance as at 30 June 2018 (Rs)	New Advances/ Transfer in during the year (Rs)	Advances repaid/ Transfer out during the year (Rs)	Advances written off during the year			Balance as at 30 June 2019 (Rs)	Balance as at 30 June 2019 receivable (Rs)	
				Authority to write off	Amount (Rs)	TAS Reference No. of A.V		In 2019-2020	After 30 June 2020
	A	B	C		D		E = A + B - C - D	F	G = E - F
Total	-	-	-	-	-	-	-	-	-

(2) ACR Deposits

Name of Deposit Account	Balance as at 30 June 2018 (Rs)	Balance as at 30 June 2019 (Rs)	Balance as at 30 June 2019 payable (Rs)	
			In 2019-2020	After 30 June 2020
		A	B	C = A - B
Total	-	-	-	-

(3) ACR - Contingent Liabilities

(i) External Sources:

Borrower	Lender	Amount Outstanding and Extent of Government's Liability as at 30 June 2019 *	
		Foreign Currency	Rupee Equivalent
			-

(ii) Local Sources:

Borrower	Lender	Amount of Loan outstanding as at 30 June 2019* (Rs)	Extent of Government's Liability* (Rs)
		-	-

* Contingent Liabilities should include loans, bank overdrafts or credit facilities guaranteed by the Government.

(4) ACR Arrears of Revenue

The return should be prepared on Accounts Form 258 A (Financial Instructions - MOFED Circular No. 6 of 2012)

(5) ACR Claims Abandoned

Particulars*	Authority to write off	Amount (Rs)	Item Debited	TAS Reference No. of A.V

*Claims Abandoned should include arrears of revenue and forfeited bonds written off during the financial year 2018-2019

(6) ACR Losses Charged to Expenditure

Particulars	Authority to write off	Amount (Rs)	Item Debited	TAS Reference No. of A.V
Total		-		

(7) ACR Stores Losses**PART 1 – Losses occurred/reported during the financial year 2018-2019**

Date of Loss	Place of Loss	Item	Value of Loss (Rs)	Title of Advance A/C Debited	Amount Debited (Rs)	Action Taken
Total			-		-	

PART 2 – Summarised Statement of all outstanding losses as at 30 June 2019

Item*	Total amount of Losses as at 30 June 2018 (Rs)	Total amount of Losses during the year (Rs)	Amount Recovered during the year (Rs)	Amount Written off during the year (Rs)	Total amount of Losses outstanding as at 30 June 2019 (Rs)
	A	B	C	D	E = A + B - C - D
Total	-	-	-	-	-

* Minor items/donations should be grouped together and shown under a main heading e.g. Agricultural Produce and Foodstuffs, Books and Publications, Office Equipment and Furniture, Sport Equipments, Medicines, Medical Equipments, Spare-parts and Accessories etc.

(8) ACR Non-Cash Aid Received (Foreign)*

Donor Country/ Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation*	Quantity	Estimated Value ** (Rs)
Total					-

* Including Technical Assistance and physical assets.

** Estimated Value is mandatory.

(9) ACR Cash Aid Received (Foreign)

Donor Country/ Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit Account	Bank & Account No. credited	Closing balance as at 30 June 2018 (Rs)	Amount Received during the year (Rs)	Amount Spent during the year (Rs)	Closing balance as at 30 June 2019 (Rs)
						A	B	C	D = A + B - C
Total						-	-	-	-