

| Monthly Cash Flow (Lm 000's) for Department: _____ Quarter Ending Month: _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------|--------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-----------------|-----------|
| CASH FLOW DETAILS | | CURRENT YEAR | | | | | | | | | | | | | | | | | | | | | | | | SUCCEEDING YEAR | |
| | | QUARTER 1 | | | | | | QUARTER 2 | | | | | | QUARTER 3 | | | | | | QUARTER 4 | | | | | | QUARTER 1 | |
| | | TOTAL | | JAN | | FEB | | MAR | | APR | | MAY | | JUN | | JUL | | AUG | | SEP | | OCT | | NOV | | DEC | |
| FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. | FIXED ASSET | REC. EXP. |
| OUTFLOWS | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CAPITAL PROJECTS: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 1: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 2: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 3: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 4: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 5: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 6: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 7: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 8: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 9: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 10: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 11: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 12: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 13: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 14: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 15: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 16: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 17: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 18: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 19: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 20: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 21: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 22: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 23: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 24: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project 25: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Capital Expenditure: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Below-the-line: ^{note 2} | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other deposits ^{note 3} | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8598 - Retention of monies | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8599 - Receipts obo departments | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 89 - Special advances | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 90 - Lotto and lotteries | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 91 - 95 - Public Debt Servicing | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 96 - Imprest accounts ^{note 4} | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 97 - Departmental bank accounts ^{note 5} | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Below-the-line accounts ^{note 6} | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Departmental bank accounts ^{note 7} | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Cash Out Flow: | | | | | | | | | | | | | | | | | | | | | | | | | | | |

- Notes:**
- [1] - **Expenditure** - A fixed asset expenditure is the purchase of non-trading business assets that have a useful life that is not normally less than 3 years and its cost is not less than Lm 50 as per Ministry of finance circular 14/99. Fixed asset expenditure also includes the purchase of intangible fixed assets such as investments. All expenditure is to be divided in purchases of fixed assets as against normal expenditure.
 - [2] - **Below-the-line** - the 2 digit figures in front of the account name represent the total for that type of category the 4 digit figures in front of the account name represent the account number.
 - [3] - **Other deposits** - these include courts deposits, payments / income to individuals, gov. institutions & non-gov. institutions, etc. A report to extract this information is available in the DAS application. Kindly contact DAS Team at M.L.T.T.S. for further explanation.
 - [4] - **Imprest accounts** - these include balances of missions abroad.
 - [5] - **Departmental bank accounts** - these represent bank accounts that are within the Below-the-line chart of accounts e.g. C.I.R. foreign bank accounts.
 - [6] - **Below-the-line (Others)** - these include movements in other below-the-line accounts e.g. VAT accounts.
 - [7] - **Other Departmental bank accounts** - these include bank accounts at commercial banks held by ministries which are not included in the chart of accounts.
 - [8] - **Recurrent Expenditure** - the 2 digit figure in front each category represents the standard object.

| SUMMARY CASH FLOW DETAILS | CURRENT YEAR | | | | | | | | | | | | SUCCEEDING YEAR | | | |
|---------------------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----------------|-----|-----|-----|
| | TOTAL | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR |
| Total Cash Inflow: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Outflow: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unallocated Receipts: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CASH (SURPLUS / DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| <u>Document Information</u> | |
|-----------------------------|----------------------|
| Compiled by: _____ | Authorised by: _____ |
| Signature _____ | Signature _____ |
| Name _____ | Name _____ |
| Position _____ | Position _____ |