

දුරකථන/தொலைபேசிகள் / Telephones:

අධ්‍යක්ෂ ජනරාල්  
பணிப்பாளர் நாயகம் } 2484728  
Director General

පොදු } 2484500  
பொது } 2484600  
General } 2484700

ෆැක්ස් } (941) 2473856  
தொலைநகல் } (941) 2484869  
Fax



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව  
இலங்கை நிதியமைச்சு

அரசு கணக்குகள் திணைக்களம்  
பொது திறைசேரி

Department of State Accounts  
GENERAL TREASURY

මගේ අංකය } SA/AS/MS/5/3  
எனது இல. } My No.

ඔබේ අංකය }  
எனது இல. } Your No.

දිනය } 12/07/2010  
திகதி } Date

හැ. පෙ. අංකය 1559, පළමුවන මහල,  
මහලේකම් කාර්යාලය, කොළඹ 01, ශ්‍රී ලංකාව.  
த. பெ. இல. 1559, முதலாம் மாடி, செயலகம்,  
கொழும்பு 01, இலங்கை.  
P. O. Box 1559, 1st Floor, The Secretariat,  
Colombo 01, Sri Lanka.

State Accounts Circular No 209/2010

To All Secretaries to Ministries, Heads of the Departments and  
District Secretaries,

Regularization of Reconciliation Procedure of Treasury Miscellaneous  
Deposit Accounts and Preparation of Final Reconciliation Statements

Your kind attention is drawn to the State Accounts Circular No 200/2009 dated 29<sup>th</sup> January 2009 on the subject of "Streamlining of Accounting System relating to Treasury Miscellaneous Deposit Accounts"

02. It has been decided that the method of obtaining the reports of individual balances of General Deposits in terms of paragraph 4 of that circular by the Department of State Accounts from the departments on monthly basis to change as to obtain same balances for each financial year with Reconciliation Statements after fulfilling proper reconciliation procedure.
03. It is requested that the reconciliation statements in relation to all Deposit Accounts, the starting numbers of the accounting codes of which are 6000/3/....., 6000/15/....., 6003/3/..... and 6003/15/..... shall be submitted to me in the manner prescribed below, using the formats number 1 to 6 which can be obtained according to the instructions given under paragraph No 5 of this circular. Hereafter it is not necessary to send the monthly reports in terms of paragraph 4 of State Accounts Circular No 200/2009.
  - 3.1 The Reconciliation Statements as at 31-12-2009 should be forwarded before 15<sup>th</sup> August 2010 in respect of each account separately.
  - 3.2 In respect of Deposit Accounts which have been assigned to the Ministries when restructuring taking place during the month of April 2010, Reconciliation Statements as at 30-4-2010 should be submitted before 15<sup>th</sup> August 2010 by the responsible Ministry.
  - 3.3 From the year 2010 onwards Reconciliation Statements as at 31<sup>st</sup> December for each year should be submitted before 31<sup>st</sup> May of the following year.

අතිරේක අධ්‍යක්ෂ ජනරාල්  
மேலதிகப் பணிப்பாளர் நாயகம் } Tel: 2484747  
Additional Director General } Fax: 2484838  
Website: www.sad.gov.lk

අධ්‍යක්ෂ (ගිණුම්කරණ හා වාර්තාකරණ)  
பணிப்பாளர் (கணக்கீட்டும் }  
அறிக்கையிடலும்) }  
Director (Accounting & Reporting) }  
Email: chandrikak@sad.treasury.gov.lk }

අධ්‍යක්ෂ (ගිණුම් සේවා)  
பணிப்பாளர் (கணக்கீட்டுச் சேவைகள்) } Tel: 2484733  
Director (Accounting Services) } Fax: 2484844  
Email: aloysiouss@sad.treasury.gov.lk }



04. Method of Reconciliation and filling of formats;

4.1 Collection of Monthly figures;

Prepare the Format No 02 by using Departmental Transactions during the year (the period for which reconciliation is done) firstly. Those departments which do not have sub offices should fill only the Head office column and Those with Sub offices should collect the data through the same format and amalgamate by filling relevant columns. If additional papers are needed those can be added.

4.2 Reconciliation with Treasury Figures:

Then transfer the figures in the Total column of the Format No 2 to second column of the Format No 1 and fill the 1<sup>st</sup> column of the Format No 1 by using computer reports issued by the State Accounts Department of the Treasury. The difference between 1<sup>st</sup> column and 2<sup>nd</sup> column of this format should be transferred to 3<sup>rd</sup> column and the reasons for the deference have to be studied and the remedial action taken to remove the deference should be explained under the Item No 5.

4.3 Listing of Individual Balances;

When preparing the lists of the Individual balances in relation to Deposit Accounts those Individual Balances should be recognized under 3 categories.

4.3.1 Deposit - Category No 1;

The list for major five categories of Deposits such as Tender Deposits, Retentions on Contract Payments, Withholding Tax, Agrahara Insurance and Security Deposits (Excluding Courts) should be built up by abstracting the relevant individual balances which had been carried forwarded in the General Deposit Ledger as at last date of relevant period (31<sup>st</sup> Dec) by using Format No 4. The details of the Sub offices should be collected by sending the same Format No 4 to the sub offices. No any other category of Deposits is allowed to enter into this format other than those five categories which have been printed on the format.

4.3.2 Deposit - Category No 2 - Other Deposits;

All deposits carried forward in the Deposit Ledger as at 31<sup>st</sup> December, other than those explained in the format No 4 and format No 6, should be collected to the Format No 5. This format has been designed to enable you to collect the information of the Head Office and the Sub Offices separately. It is compulsory to reveal the nature of the deposit (Basic Information) in addition to the name of the Depositor by this format.

4.3.3 Deposit - Category No 3 - Deposits received in large numbers daily;

The Deposits which are received in large quantity (Bulk) such as Securities in Courts, Suitors Deposits, and Rewards etc are considered under this category. It is not necessary to provide details as individual balances for this categories and is enough if you reveal " the number of deposits received during the year, the number of deposits which were outstanding as at 31<sup>st</sup> December and the total Value of each category of such deposits" by using format No 6.



4.3.4 Summarizing of Individual Balances - Format No 3;

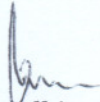
After filling the Format No 4, 5 and 6 as instructed above the totals of those formats should be transferred to the relevant place in part one, part two and part three of the format number 3 respectively. Please be ensure that the Main total as well as column totals of this format No 3 be tally with the relevant carried forward balances in the format No 2.

05 Formats for Reconciliations:

Please be informed that you may download the above mentioned Format No 1 to 6 from our web page [www.sad.gov.lk](http://www.sad.gov.lk) . If you may feel any inconvenience in this regard please inform to enable us to provide a hard copy or soft copy from email.

06. You may contact following officers of this Department in case where further clarifications are needed.

1	Mr. D.M. Kularathne	-Director (Reforms & Training)	0112484733
2	Mr. P. Ariyasena	-Director (Accounting Services)	0112484953
3	Mr. M.A.S.H.Perera	-Dy/Director (Accounting Services)	0112484737

  
D.P.R. Senadhipathy  
Director General of State Accounts

Copy to - Auditor General