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அரசு கணக்குகள் திணைக்களம்

Department of State Accounts

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எனது இல. }
My No. }

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உமது இல. }
Your No. }

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திகதி }
Date }

16.10.2017

State Accounts Circular No: 258/2017

Secretaries of Ministries
Heads of Departments
District Secretariats

Closing of Accounts for the Financial Year - 2017

In compliance with F.R.429, books of accounts for the financial year 2017 should be closed on 31st December, 2017. Accordingly, summary of accounts, transfer orders and other accounting reports pertaining to the year should be prepared accurately and forwarded to the Director General of State Accounts on or before the dates mentioned in the paragraph 3 of this Circular. It is emphasized that all Ministries, Departments and District Secretariats strictly follow the instructions of this Circular.

2. General Instructions

- 2.1 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.
- 2.2 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.
- 2.3 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.

- 2.4. Final Treasury Accounting Statements for the year 2017 will be published on the website of this Department and a certified original of the same will be issued on a formal written request of respective Ministry/Department or District Secretariat. 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 Appropriation Account for 2017 should only be prepared as per the information of the certified Final Treasury Accounting Statements.
- 2.5. If any Ministry/Department or District Secretariat has procured goods or services from another state or private institution during the year 2017, action should be taken to settle and account the relevant bills on or before 31st December 2017.
- 2.6. 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 2017, to respective institutions in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2017 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.
- 2.7. Deposit accounts of 6000/15 and 6003 should be closed prior to the end of year 2017 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.
- 2.8. 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 2017.

3. Programme for closing of accounts for the financial year 2017

Serial No.	Task	Explanation related to the task	Due date
3.1	Closing of Cash Book for 2017	Should be performed according to the instructions issued by the Department of Treasury Operations.	31st December 2017
3.2	Submission of the Summary of Accounts for December 2017	First summary of accounts including all transactions occurred until 31 st December 2017.	Ref: State Accounts Circular 232/2013 (i) Institutions listed in Schedule I - before 05th January 2018 (ii) Institutions listed in Schedule II - before 10th January 2018
3.3	Issue of Treasury Accounting Statement for December 2017	The Treasury Accounting Statements including transactions of the summary of accounts in December 2017 will be released to the Department of State Accounts webpage of the Treasury Website http/www.treasury.gov.lk	Before 15th January, 2018

3.4	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 2017. The first supplementary summary of accounts should be submitted only after performing the month end process for December 2017 in the CIGAS program	On or before 19th January, 2018
3.5	Issue of the First Treasury Accounting Statement including the first Supplementary Summary of Accounts	The first Treasury Accounting Statements including all receipts and payments, and correction of errors reported by the first summary of accounts in December 2017 and the first supplementary summary of accounts will be released to the Department of State Accounts webpage of the Treasury Website http://www.treasury.gov.lk	On or before 22nd January, 2018
3.6	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 26th January, 2018

3.7	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 still remaining in accounts pertaining to the year 2017 should be submitted to the Department of State Accounts	On or before 30th January, 2018
3.8	Issue of Second Treasury Accounting Statement	The second Treasury Accounting Statement after inclusion of correction of errors in the second and final supplementary summary of accounts and F.R. 69 transfers will be released to the Department of State Accounts webpage of the Treasury website http://www.treasury.gov.lk	On or before 02nd February, 2018
3.9	Submission of Journal Entries by Departments of Treasury Operations, Posts, Inland Revenue, Customs, Railway and Public Enterprises.	Submission of Journal Entries as per the information of the second and final Treasury Accounting Statement by Departments of Treasury Operations, Posts, Inland Revenue, Customs, Railway and Public Enterprises.	On or before 09th February, 2018

3.10	Issue of Final Treasury Accounting Statement for the year 2017	The final Treasury Accounting Statement incorporating journal entries pertaining to correction of all accounting errors identified, will be released to the Department of State Accounts webpage of the Treasury Website http://www.treasury.gov.lk	On or before 16th February, 2018
3.11	Submission of details on Commitments and Liabilities to the Department of States Account	The details on commitments and liabilities to be settled at the end of the year 2017 should be submitted to the Department of State Accounts. Any liabilities or commitments not mentioned in the annexure I should not be settled in the year 2018.	On or before 20th February, 2018
3.12	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 30th April, 2018
3.13	Report on Capital Expenditure	Details on capital expenditure for the year 2017 to be submitted in the annexure II, to the Department of State Accounts. (in English language)	On or before 28th February, 2018

3.14	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, 2018
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4. 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: S.G. Senarathna
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

Annexure I

Statement of Liabilities and Commitments

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

Expenditure Head No:

Programme No. & Title:

Name of Payee/Receiver	Nature of payments/Liabilities*	Description of Liabilities **/ Commitments ***	Invoice No./File No.	Project No.	Sub Project No.	Object Code	Financing Code	Commitments Amount (Rs.)	Liabilities Amount (Rs.)

* 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 - 2017

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

Project Name	Vote	Description	Financed by		Annual Expenditure	
			Domestic Funds	Foreign Funds	Projects completed during 2016	On-going projects at the end of the year 2016
		Examples				
Gravity Irrigation Works	282-2-2-1-2001	Gravity Irrigation Work in Ampara, Anuradapua, Bandarawela, Batticoola, Colombo, Galle, Hambantota, Kandy, Kurunegala, Monaragala, Polonnaruwa, Puttalam, Trincomalee and Vavuniya	756	-	-	756
Secondary Education	126-2-4-1-2002	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	19	-	-	19
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	3,113	-	-	3,113
Development of coastal line	306-2-4-2-2101	Construction of 03 sheds/Purchase of 03 Locomotives from India	-	-	-	-
Primary Education	126-2-3-1-2102	Model Primary School Project, Acquisition of Furnitures & Office Equipments,	19	-	-	19

Report on Capital Expenditure - 2017

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

Project Name	Vote	Description	Financed by		Annual Expenditure	
			Domestic Funds	Foreign Funds	Projects completed during 2016	On-going projects at the end of the year 2016
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	3,378	-	-	3,378
Bridge Project	306-2-4-5-2104	Importing and replacing 07 railway bridges at Dehiwala, Agulana, Wellawatta, Polgahawela, Narahenpita, Ganewatta, and Katugoda	-	24	24	-
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	580	-	-	580
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)	49	-	-	49
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	380	-	-	380
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	-	11	11	-
Vocational Training and Skills Development	197-2-3-33-2401	Training of Master Training on soft skills including English	41	-	41	-

Report on Capital Expenditure - 2017

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

Project Name	Vote	Description	Financed by		Annual Expenditure	
			Domestic Funds	Foreign Funds	Projects completed during 2016	On-going projects at the end of the year 2016
Kanthale suger company Ltd	153-2-3-10-2501	Kanthale suger company restructuring	10	-	10	-
Development of Ambulatory Care Center	111-2-13-25-2502	Development of Kalubowila, Ragama & Colombo National Hospitals (Modern Ambulatory Care Center-OPD)	25	-	-	25
Northern Roads Connectivity Project	155-2-3-9-2504	Rehabilitation and improvement of 127 km has been completed in Northern province	0.4	11	-	11.4

