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මහ හානිධානාරය

அரசு கணக்குகள் திணைக்களம்
பொது திறைச்சேரி

Department of State Accounts
GENERAL TREASURY

මගේ අංකය }
எனது இல. } SA/AS/CMA/38
My No. }

ඔබේ අංකය }
எனது இல. }
Your No. }

දිනය } 2009/ 11/ 05
திகதி }
Date }

තු. 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: 203 / 2009

To: All Secretaries to Ministries,
Head of Departments and
District Secretaries

Closing of Accounts for the Financial Year – 2009

Books of accounts for the financial year 2009 have to be closed on 31st December 2009 in compliance with F.R. 429. Accordingly, it is essential to forward your Summary of Accounts, Transfer Orders and such other accounting reports to the Department of State Accounts on or before the dates given below. Therefore, it is emphasized that the instructions issued in this circular regarding closing of accounts for 2009 have to be strictly followed and complied with by all Ministries, Departments and District Secretariats. In this regard, your kind attention is also invited to Treasury Circular No.1/2004 of 24th February 2004 on "Annual Performance Reports and Accounts of Ministries, Departments, Provincial Councils and Local Authorities".

1. Closing of the Cash Book on 31st December 2009

Instructions issued by the Department of Treasury Operations will apply for the matters in this regard.

2. Release of First Accounting Statement for December 2009

2.1. The Summary of Accounts for the month of December 2009 is required to be forwarded to the Department of State Accounts to be received on or before 12th January 2010 by incorporating all the receipts and payments available for reporting

2.2. Departments and District secretariats having sub-offices in the Provinces / Districts should not delay the preparation and rendition of the first summary of accounts by waiting for the receipt of particulars of all receipts and payments from all the sub-offices. Such delayed receipts and payments could be incorporated in the Supplementary Summary.

- 2.3. First Supplementary Summary of Accounts prepared by incorporating receipts and payments, which could not be incorporated in the Main Summary, together with any other corrections to be made relating to errors detected in the course of reconciliation of accounts, should reach the Department of State Accounts on or before the 19th January, 2010. Accordingly, all receipts and payments relevant for the year 2009 but not accounted for previously should be incorporated in the First Supplementary Summary of Accounts.
- 2.4. The first Accounting Statement of the Department of State Accounts for the month of December 2009, by incorporating all receipts and payments as reported in the Summaries of Account for the month of December and the correction of errors reported will be released through the web-site <http://www.treasury.gov.lk> on or before 26th January 2010.
- 2.5. If any debit entry had been made against a vote without enough provision to accommodate such debit through the Summary of Accounts, action has to be taken to correct such entries immediately after checking with the said accounting Statement.
- 2.6. Further, your kind attention is drawn to paragraph 2 of the National Budget Circular No. 142 of 31.12.2008; Treasury Accounting Statement (Table 33) includes only estimated provision before freezing of provision. Hence, I would like to remind you that it is your responsibility to ensure that the General 138 Appropriation (Vote) Ledger is maintained clearly indicating the provision in the revised Estimate prepared by you subsequent to freezing of provision according to prescribed percentages and the amount frozen.
- 2.7. If you encounter any difficulty in downloading the said Accounting Statement on due dates, it should be brought to the notice of any one of the officers whose names are given in paragraph 10 below, immediately.

3. **Release of Second and Final Accounting Statement for December 2009**

- 3.1. After the release of the First Accounting Statements to all Ministries, Departments and District secretariats, time will be given up to 9th February 2010 to incorporate corrections on any errors detected in the first Accounting Statement. The Second Supplementary Summary for correction of errors providing the details relating to corrections to be effected by the Department of State Accounts should be forwarded to this Department to be received on or before the 9th February 2010. However, this Department will not take any responsibility on any transfer order sent to this Department for correction of errors.

- 3.2. Applications for F.R. 69 transfers that have to be incorporated in the second and Final Accounting Statement should reach this Department on or before the said date of 9th February 2010. As these F.R. 69 applications are needed to be approved by the Secretary to the Treasury or Deputy Secretary to the Treasury, they should be forwarded to the Department of National Budget on or before 28th January 2010. The Department of state Accounts under no circumstances will entertain request for corrections, Transfer Notes or applications for F.R. 69 transfer after the said date of 9th February 2010.(Get the Applications under F.R.66 approved on or before 31st December 2009)
- 3.3. Action will be taken to release the Final Accounting Statement for the month of December 2009, through the web site on or before 16th February 2010. Simultaneously, these Accounting Statements in the form of a hard copy will be kept in the Accounting Services Division of this Department for collection by respective Ministries, Departments and District Secretariats by following the procedure mentioned in paragraph 6 below.

4. General Instructions

- 4.1. Summaries of Accounts/Transfer orders sent by fax will not be entertained.
- 4.2. Ministries, "A" class Departments and District Secretariats should use supplementary summaries of accounts for correction of errors.
- 4.3. Supplementary Summary of Accounts submitted to account for unaccounted items and correction of errors after the main summary for December, should be submitted under the title of "**December 2009 Supplementary**".
- 4.4. Ministries, Departments and District Secretariats, which forward their Summaries in floppy diskettes, should send their Supplementary Summaries of Accounts also in floppy diskettes as marked "**December 2009 Supplementary**". All corrections of errors and transfers should be incorporated in these floppy diskettes and Transfer Orders in hard copies will not be accepted.
- 4.5. Every Transfer Order furnished to the Department of State Accounts by "B" Class Departments should be marked "**Financial year 2009 original**" on the top left hand corner of the Transfer order. Extra copies should not be forwarded. Department of State Accounts is not responsible for any double accounting taken place as a result of extra copies being sent and processed.

- 4.6. Ministries, Departments and District secretariats placing orders for obtaining services from other Ministries, Departments and District Secretariats should take necessary action to call for relevant bills and account them before 31st December 2009.
- 4.7. Details regarding debits or credits raised against other Heads of expenditure should be promptly intimated to the relevant Ministries, Departments and District Secretariats to facilitate proper closing of accounts.
- 4.8. Sub-imprest issued to the officers should be settled on or before 31st December 2009. Hence. It is the responsible of Heads of Departments to ensure that such imprest is released during last two weeks for urgent needs only.

5. **Deposit Accounts**

- 5.1. Transfer of budgetary provisions to deposit accounts will be approved only in terms of F.R. 215. All requests for such transfers to deposit accounts should be sent to this Department through the Department of Treasury Operations and such requests will be strictly scrutinized by the Treasury and deposit account number will be given by the Department of State Accounts only for the requests approved by Secretary to the Treasury. Granting of Approval or Rejection will be intimated in writing. It is the responsibility of Chief Accounting Officers to forward all such requests to the Treasury on or before 12th January 2010. It should also be noted that Ministries, Departments and District Secretariats have no authority to transfer financial provisions to the Miscellaneous Deposit Accounts maintained at their offices
 - 5.2. It has been noticed by Treasury that Ministries / Departments / District Secretariats which needs to obtain the services from other Ministries / Departments / District Secretariats / Divisional Secretariats follows the incorrect practice of debiting relevant votes and writing cheques for such amount before commencing works and credits such amount to General Deposit account. In terms of F.R. 208 the proper method to be adopted in this regard is the Institution which requests the service should allocate the provision and the Institution which provides such service should debit vote after obtaining the imprest from the Treasury as and when it is required and making the payment. Hence, if any balance remains out of such amount available in your General Deposit Account you should take action to return it to the Institution given to enable them to surcharge the vote.
6. In order to avoid misplacement of the duly signed Final Accounting Statements, all Ministries, departments, and District Secretariats are requested to send an

authorized officer along with a letter to that effect to the Department of State accounts to collect the documents. If any Institution finds it difficult to send an officer to this department, action could be taken to mail it, if informed accordingly.

7. It is, further requested to ensure that there are no discrepancies in the closing balances of the Deposit and Advance accounts being operated by the respective departments, shown Treasury Books, with balances appearing in Departmental Books before completion of the process of Closing of Accounts.
8. Your kind co-operation is highly appreciated, as it is very much needed to accomplish the tasks on or before the target dates given in the annexed time table.
9. It is the responsibility of the chief Accounting Officer/Accounting officer to ensure that closing of accounts Procedures are followed as detailed above for smooth implementation of the process.
10. For further clarification on closing of accounts, the following officers of the Department of State Accounts may be contacted.

Director (Accounting Services)	- 2484753
Deputy Director (Information Processing)	- 2484751
Deputy Director (Accounting Services)	- 2484756
Deputy Director (Data Validation)	- 2484736
Deputy Director (Accounting Services)	- 2484737

Padma Senadhipathy
Director General of State Accounts
for Deputy Secretary to the Treasury

Copies:-

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

**Scheduled Due Dates for Various Tasks Relevant to
Closing of Accounts for the Financial Year 2009**

- ❖ Closing of cash Book - On 31st December 2009
- ❖ Request made for transferring allocation to Deposit Account - On or before 12th January 2010
- ❖ Submission of main Summary of Accounts for December 2009 - On or before 12th January 2009
- ❖ Submission of the first Supplementary Summary of Accounts related to Transactions in December 2009 - On or before 19th January 2010
- ❖ Release of first Accounting Statement incorporating Summaries of Account for December 2009 - On or before 26th January 2010
- ❖ Submission of F.R.69 applications to the Dept. of National Budget, which are needed to be incorporated in Final Accounting Statements. - On or before 28th January 2010
- ❖ Submission of 2nd Supplementary Summary of Accounts for corrections of errors which were found in the 1st Accounting Statements. - On or before 9th February 2010
- ❖ Rendition of approval F.R.69 applications to the Department of State Accounts. - On or before 9th February 2010
- ❖ Issue of Final Accounting Statements. - On or before 16th February 2010