



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

මගේ අංකය
எனது இல.
My No.

SA/GFS/01/01/08 – Volume ii

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

29.07.2021

All Secretaries to the Ministries,
All Secretaries to the State Ministries,
All District Secretaries,
All Heads of Departments,

Accounting and Reconciliation of the value of non-financial assets of the Government

A large number of Ministries and Departments have already adapted to Government Non-Financial Assets Valuation and Accounting Programme. However, there are some institutions that have not yet been formally adapted to the programme. Since the value of these non-financial assets is reflected in the preparation of the financial statements of the Government, it is the responsibility of each Government institution to maintain the accuracy of the information and to maintain the accuracy of the accounts. Auditor General has inquired about the values disclosed in the final accounts by non-maintaining the correct values in the accounts. Therefore, I kindly request you to follow the instructions below to maintain the accurate value of non-financial assets.

02. To maintain the accounting accuracy of non-financial assets of your institution (ministry / department), the balances in your books should be equal to the balances in the treasury printouts (asset ledger balance) and with the individual asset values (asset report balance) that have been uploaded through the web interface of CIGAS. The Department of State Accounts has issued regular instructions in this regard and it is required to send the accurate information by daily checking the data entered to the New CIGAS programme as per the State Accounts Guideline No. 1 issued on 02.02.2021.

03. Accordingly, when accounting of the non-financial assets in the CIGAS, the balance of the Asset Ledger (Treasury Printouts) and the balance of the asset report (individual Assets Uploaded through the CIGAS web interface) should be equal. However the differences were observed in the balances of most institutions during the examination of the accounted information in the CIGAS programme.

04. Therefore, you should reconcile the balances in the Asset Ledger (Treasury printouts) and the balances in Asset Report (uploaded to CIGAS web interface) under the head of your institution as at 31st July 2021. You are kindly requested to report this before 15.08.2021 according to the attached specimen format via the email address (gfs.sad.treasury@gmail.com) to this department.

The format can be downloaded as follows.

www.treasury.gov.lk ⇒ About us ⇒ Departments ⇒
Department of State Accounts ⇒ Links ⇒ Download Formats ⇒
Reconciliation of Non-financial Asset Balances in CIGAS as at 31st July 2021

05. You are requested to properly examine the accounted asset values of your institution and reconcile these values monthly before submitting Monthly Accounts Summaries. If you need any technical assistance, you can contact Director (Systems Development and Training) of this department (tel. 011-2484826).

06. Further, you are requested to account the accurate values of lands and buildings valued by the Department of Valuation through the CIGAS. In addition to the land and buildings that have been assessed and accounted, if there are any Lands and buildings belong to your institution, they should be assessed through Department of Valuation and accounted.

07. Further, I appreciate the cooperation extended by your institute in valuing and accounting lands and buildings of the government so far, and kindly requested to expedite the necessary actions to account these assets considering as a priority function.


W.A.Samantha Upananda
Director General

Copy : Auditor General, National Audit Office

CIGAS වැඩසටහනෙහි මූල්‍ය නොවන වත්කම් වටිනාකම් සැසඳීම (2021.07.31 දිනට)
 (Reconciliation of Non-financial Asset Balances in CIGAS at 31st July 2021)

ශීර්ෂ අංකය :
 (Head No.)

ආයතනයේ නම :
 (Name of the Institute)

		1	2	3	4	5	6	7	8
වත්කම් කේතය	විස්තරය	දෙපාර්තමේන්තු පොත් අනුව ශේෂය (රු.)	භාණ්ඩාගාර මුද්‍රිත සටහන් අනුව ශේෂය (වත්කම් ලෙජරය) (රු.)	CIGAS web interface වෙතින් උඩුගතකර ඇති කේවල වත්කම් ශේෂය (වත්කම් වාර්තාව) (රු.)	නිරු අංක 1 හා 2 අතර වෙනස	නිරු අංක 1 හා 3 අතර වෙනස	නිරු අංක 2 හා 3 අතර වෙනස	වෙනසක් පවතී නම් ඊට හේතු	වෙනස නිවැරදි කිරීමට ගෙන ඇති ක්‍රියාමාර්ග
Asset Code	Description	Balance according to the Department's books (Rs.)	Balance according to the Treasury prinouts (Asset Ledger) (Rs.)	Individual Balance uploaded through CIGAS web interface (Asset Report-BOS) (Rs.)	Difference between column 1 & 2	Difference between column 1 & 3	Difference between column 2 & 3	Reasons for Difference	taken actions for correct differences
9151	ගොඩනැගිලි හා ඉදිකිරීම් (Buildings & Structures)							*	*
9152	යන්ත්‍රසූත්‍ර හා කාර්යාල උපකරණ (Machinery & Equipments)								
9153	ඉඩම් (Lands)								
9154	අස්පෘෂ්‍ය වත්කම් (Intangible Assets)								
9155	ජීවවිද්‍යාත්මක වත්කම් (Biological Assets)								
9160	කෙටි ගෙන යන වැඩ (WIP of Buildings & Structures)								
9180	කල්බදු වත්කම් (Lease Assets)								

* 7 හා 8 නිරු සඳහා වෙන වෙනම හේතු දක්වන්න
 (* Give separate reasons for columns 7 and 8)