

Formats and guidelines to be published on the Public Accounts Department website in relation to Public Finance Circular 02/2020

Formats / Guidelines No.	Description of Formats / Guidelines	Relevant chapter of the New Public Finance Circular
Public Finance Circular 02/2020		
01	Guideline for submission of monthly summary of accounts to the Department of state accounts under the FR 426	Clause 07.1 of the PFC 01/2020
02	Guidelines for reconciliation of Treasury Books with Departmental Books under FR 427 and providing Treasury Accounting Statements under FR 416	Clause 07.2 and 07.3 of the PFC 02/2020
03	Guidelines and forms on Regulation of Accounts under Miscellaneous Deposit Accounts of the Treasury	Clause 07.4 of the PFC 02/2020
04	Submission of Annual Statement of Special Advance Accounts In terms of FR 506(D)	Clause 10.01 of the PFC 02/2020
05	Issuance of Guidelines in relevant to Closing of Treasury Books included in paragraph 09, part II of Public Finance Circular No. 01/2020 under FR 429	Clause 09 of the PFC 02/2020

Sgd by: G.A.S. Athula Kumara
Director General(Acting)
Department of State Accounts

Guideline for submission of monthly summary of accounts to the Department of State Accounts under the FR 426.

All the Ministries, Departments and District Secretariats should forward their Monthly Accounts Summaries in respect of October to December 2020 to the Department of State Accounts on or before the dates stipulated in the para 5 below and the monthly summary submission date for the month of September have been extended to 19th October 2020 due to the prevailing COVID situation .

2. The Department of State Accounts prepares the consolidated Monthly Accounting Statements of each month before the 10th day of the subsequent month. Therefore, the Monthly Accounts Summary should be e-mailed through cigassummary@sad.treasury.gov.lk to reach to this department on or before the dates stated in the said schedule. To avoid the inclusion of erroneous data into the Treasury Accounts, it is the responsibility of the respective officials that only the accurate information are sent after daily scrutinizing the day to day data entered in to CIGAS programme. Therefore, actions should be taken to forward these account summaries only through the official e-mail of the Chief Financial Officer/ Chief Accountant/ Accountant after examining by the respective officer.

3. In the event any rejection of data by the Department of State Accounts, it will be informed immediately to the same e-mail address the monthly account summaries rendered, hence the required rectifications should be forwarded before the scheduled date. It is also emphasized that actions will be taken as per FR 426 with regard to delayed monthly account summaries.

4. It is further informed that monthly summaries to be submitted to the Department of State Accounts on or before the deadline indicated in the attached schedule and if there any technical issue in the New CIGAS, please contact one of the following officers to obtain required technical support.

Guidelines for reconciliation of Treasury Books with Departmental Books under FR 427 and Providing Treasury Accounting Statements under FR 416.

It has been decided to provide the facility to obtain Treasury Accounting Statements through New CIGAS Web Application for all Government Ministries, Departments, Special Spending Units and District Secretariats from August 2019 onwards.

New Treasury Monthly/Annual Accounting Statements in the column “c” of the following table can be obtained through www.newcigas.treasury.gov.lk (Main Menu → Treasury Monthly Accounting Statements)

The same usernames and passwords already allocated to authorized officials of your institution under New CIGAS Web Application can also be used to obtain the relevant Monthly/Annual Accounting Statements.

Treasury Monthly/Annual Accounting Statements

Category (a)		Old Treasury Accounting Statements (b)		New Treasury Monthly/Annual Accounting Statements (c)	
No	Name	Table Number	Name of the Table	Accounting Statement Number	Name of the Accounting Statement
1	Expenditure	BTBL 33	Monthly Expenditure Summary	SA-10	Monthly Expenditure Summary
		BTBL 31	Monthly Expenditure Statement	SA-11	Monthly Expenditure Report
		BTBL 33	Monthly Expenditure Summary	SA-12	Revised Budgetary Allocation Report

Category (a)		Old Treasury Accounting Statements (b)		New Treasury Monthly/Annual Accounting Statements (c)	
No	Name	Printouts Number	Name of the Statement	Accounting Statement Number	Name of the Accounting Statement
7	Treasury Authorized Imprest Accounts	BTBL 67	Treasury Detailed Accounts Statement	SA-70	Monthly Treasury Authorized Imprest Accounts Summary
		BTBL 67	Treasury Detailed Accounts Statement	SA-71	Imprest Received/ Remitted Report
		BTBL 72	General Deposits/ Imprest/Treasury Miscellaneous Advance Accounts Report	SA-72	Annual Treasury Authorized Imprest Accounts Report
8	Non Financial Assets	BTBL 72A	General Deposits/ Imprest/Treasury Miscellaneous Advance Accounts Report	SA-80	Monthly Non-Financial Asset Accounts Summary
		BTBL 67	Treasury Detailed Accounts Statement	SA-81	Monthly Non-Financial Asset Accounts Report
		-	-	SA-82	Cumulative Non-Financial Asset Accounts Report
9	Liabilities / Reserves	BTBL 72A	General Deposits/ Imprest/Treasury Miscellaneous Advance Accounts Report	SA-90	Monthly Liability/ Reserves Summary
		BTBL 67	Treasury Detailed Accounts Statement	SA-91	Monthly Liability/ Reserves Report
		-	-	SA-92	Cumulative Commitment/ Liability Report
10	Trial Balance	-	-	SA-100	Monthly Trail Balance Report

Guideline No. 03

Clause 07.4 of PF Cir. 2/2020

**Guidelines and Forms on Regularization of Accounts under Miscellaneous
Deposit Accounts of the Treasury**

It is requested to submit the form No. 1 and 2 after reconciling the year end Deposit Balances with the individual Balance List obtained from the New CIGAS Program for each of the Deposit Accounts categories initiated in terms of State Accounts Circular No. 243/2015 dated 24/06/2015 and Form No. 3 for the purpose of following-up and analyses of the Deposit Accounts activities at the end of the year also should be duly completed and submitted to the Department of State Accounts on or before 28th February of the following financial year.

The relevant forms can be downloaded from the website of the Department of State Accounts.

Sgd/. P. A. S. Athula Kumara

Director General (Acting)

Department of State Accounts

අමාත්‍යාංශය / දෙපාර්තමේන්තුව/ Ministry / Department :

ශීර්ෂය/තலைப்பு/ Head :

20..12.31 දිනට ශේෂ සැසඳුම් ප්‍රකාශය
 20..12.31ம் திகதிய இணக்க சுற்று அறிக்கை
 Reconciliation Statement as at 31-12-20..

තැන්පතු ශීර්ෂම වර්ගය/ Deposit Category/	භාණ්ඩාගාර පොත් අනුව ශේෂය திறைசேரி புத்தகம் Treasury Books		දෙපාර්තමේන්තු පොත් අනුව ශේෂය திணைக்களப்புத்தகம் Department Books		වෙනස வித்தியாசம் Difference	
	රු/රුපා/Rs	ගෙ/ඡතම/ Cts	රු/රුපා/Rs	ගෙ/ඡතම/ Cts	රු/රුපා/Rs	ගෙ/ඡතම/ Cts
1	අදාල තැන්පත්/ பாதுகாப்பு வைப்பு / Security Deposits					
2	ටෙන්ඩර් තැන්පත් / விலை மனு வைப்பு / Tender Deposit					
4	සංස්ථා හා අරමුදල්/Corporation & Funds					
5	රජයට පවරාගන්නා ලද ආයතන/ Institutions taken over by Government					
6	අරමුදල් (මණ්ඩල)/ Funds					
7	අතිරික්ත අරමුදල්/ Surplus Funds					
8	ක්ෂය සංචිත අරමුදල්/ Depreciation Reserves					
9	තාවකාලික ණයට ගැනීම්/ Temporary Borrowings					
10	ප්‍රදාන (විදේශීය)/ Grant (Foreign)					
11	ප්‍රතිපාදන තැන්පත්/ Allocations Deposits					
12	හදිසි අවස්ථා අරමුදල්/ Contingency Funds					
13	තෙවන පාර්ශවයන් වෙත තැබූ ගෙවීම් කිරීම් වෙනුවෙන් තාවකාලිකව රඳවාගන්නා තැන්පතු/ Temporary Retained Deposits Payable to Third Parties					
14	පළාත් සභා වෙත ආදායම් ප්‍රේෂණය කිරීම/ Revenue Transfer to Provincial Councils					
16	කොන්ත්‍රාත් සඳහා වූ රඳවුම් මුදල්/ Retention Money for Construction					
17	වන්දි ගෙවීම්/ Compensation					
18	ව්‍යවස්ථාපිත ගෙවීම් වෙනුවෙන් වූ තාවකාලික රඳවාගැනීම්/ Temporary Retention for Statutory Payments					
19	ප්‍රදාන (දේශීය) - ආයතනික සමාජ වගකීම/ Grant (Domestic) - Corporative Social Responsibility					
20	වියදම් ප්‍රතිපූරණ සඳහා අරමුදල් ලැබීම්/ Funds Received for Reimbursement of Expenditure					
ඉහතින් පෙන්වන පරිදි යම් වෙනසක් ඇතොත් එය නිවැරදි කිරීමට ගෙන ඇති පියවර මෙහි පැහැදිලි කර ඇත. විවිධ වෙනස්කම් සඳහා ග්‍රහණය කර ඇති පියවර මෙහි පැහැදිලි කර ඇත. நடவடிக்கை எடுக்கப்படுகின்றது/ Actions had been taken to rectify above differences :-						

නිවැරදි බවට සහතික කරමි./உறுதிப்படுத்துகின்றேன்/ Certified Correct.

.....
 අමාත්‍යාංශ ලේකම්/දෙපාර්තමේන්තු ප්‍රධානි
 அமைச்சின் செயலாளர். திணைக்களத்தலைவர்
 Secretary to the Ministry / Head of the Department

දිනය/திகதி/ Date:

අමාත්‍යාංශය/දෙපාර්තමේන්තුව/දිස්ත්‍රික් ලේකම් කාර්යාලය:
 அமைச்சு/ திணைக்களம்/ மாவட்டச் செயலகம் :
 Ministry/Department/ District Secretariat :

ශීර්ෂය / தலைப்பு / Head:

...../12/31 දිනට භාණ්ඩාගාර පොදු තැන්පත් ගිණුම් කාල විශ්ලේෂණ වාර්තාව

...../12/31 ஆம் திகதியில் திறைசேறி பொது வைப்புக் கணக்குகளின் காலப் பகுப்பாய்வு அறிக்கை

Deposit Accounts Age Analysis Report as at 31/12/.....

අනු අංකය தொடர் இலக்கம் Serial No.	භාණ්ඩාගාර පොදු තැන්පත් ගිණුම් අංකය திறைசேறி பொது வைப்புக் கணக்கு இலக்கம் Treasury Deposit Account No.	දෙසැම්බර් 31 දිනට ශේෂය டிசம்பர் 31 ஆம் திகதியில் மீதி Balance as at 31st December		අවු: 1ට අඩු 1 வருடத்திற்குக் குறைந்த Less than 1 year		අවු: 1 - 2 අතර 1-2 வருடங்களுக்கிடையில் 1-2 Years		අවු: 2 - 5 අතර 2-5 வருடங்களுக்கிடையில் 2 - 5 Years		අවු: 5 ට වැඩි 5 வருடத்திற்கு மேல் Over 5 years		අවු: 2 ට වැඩි තැන්පතු පැවතීමට හේතු 2 வருடங்களுக்கும் மேலாக வைப்புகள் இருப்பதற்குக் காரணம் Reasons for deposits over 2 years *
		රු ரூ Rs.	ශත சதம் Cnts.	රු ரூ Rs.	ශත சதம் Cnts.	රු ரூ Rs.	ශත சதம் Cnts.	රු ரூ Rs.	ශත சதம் Cnts.	රු ரூ Rs.	ශත சதம் Cnts.	

* වසර දෙකකට වඩා වැඩි තැන්පතු පැවැතීමට හේතු වූ කරුණු සහ ඊට අදාළ වටිනාකම් වෙන් වෙන්ව සඳහන් කළ යුතුය.
 * இரண்டு வருடங்களுக்கும் மேலாக வைப்புகள் இருப்பதற்குக் காரணமாக அமைந்த விடயங்களையும் அது தொடர்பான பெறுமதிகளையும் வெவ்வேறாகக் குறிப்பிடுதல் வேண்டும்.
 * Reasons for deposits over 2 years and the relevant values should be mentioned separately

ඉහත දක්වා ඇති තොරතුරු නිවැරදි බව සහතික කරමි / மேலே தரப்பட்டுள்ள தகவல்கள் சரியானவை எனச் சான்றுப்படுத்துகிறேன் / I hereby certify that the above information is true and correct.

අමාත්‍යාංශ ලේකම්/දෙපාර්තමේන්තු ප්‍රධානී/දිස්ත්‍රික් ලේකම්
 அமைச்சின் செயலாளர் / திணைக்களத் தலைவர்/ மாவட்டச் செயலாளர்
 Secretary to the Ministry/ Head of the Department/District secretary

දිනය / திகதி / Date :

**Submission of Annual Statement of Special Advance Accounts In terms of
F.R. 506(D)**

You are informed to submit the Annual Reconciliation Statement in accordance with the Financial Regulations and the currently effective Circular instructions for auditing on or before 28th February of the subsequent year by using the following formats and instructions.

1. Annual Reconciliation Statements of Public Officers' Advances "B" accounts as at 31.12.20..... In terms of F.R.506 (D). (Annexure 1)
 - 1.1. Compatibility Statement in terms of F.R.503(1).(Annexure 1.1)
2. Reconciliation Statement of Departmental books and Treasury print outs in terms of F.R.427 (1). (Annexure 2)
 - 2.1 Reconciliation Statement explaining differences between Departmental books and treasury print outs in terms of F.R.427 (4). (Annexure 2.1)
 - 2.2 Statement of reasons relevant to not adjusting the differences between Departmental books and Treasury print outs in terms of F.R. 427 (3). (Annexure 2.2)
3. Summary of classification of Individual Balances (Annexure 3)
 - 3.1 From the officers serving in the Ministries / Departments (Annexure 3.1)
 - 3.2 From the officers transferred to another government Ministries / Departments (Annexure 3.2)
 - 3.3 From the officers transferred to provincial council institution (Annexure 3.3)
 - 3.4 From the deceased officers (Annexure 3.4)
 - 3.5 From the retired officers (Annexure 3.5)
 - 3.6 From the officers on interdiction (Annexure 3.6)
 - 3.7 From the officers who have vacated their post (Annexure 3.7)
 - 3.8 Other (Annexure 3.8)
 - 3.9 Balances to be settled to the other Government Ministries / Departments (Annexure 3.9)
 - 3.10 Balances to be settled to the provincial councils (Annexure 3.10)
4. Summary of the Departmental Control Account (Annexure 4)
5. Reconciliation Statement of the total Summary of classification of Individual balances and Control Account balance. (Annexure 5)

Annexure 1

**Annual Reconciliation Statements of Public Officer's Advance "B" Account
as at 31.12.20..... in terms of F.R.506 (D)**

Ministry/Department/D.S. Office:-.....

Account No :-.....

Limits	Maximum Limit of Expenditure Rs	Minimum Limit of Receipts Rs	Maximum Limit of Debit Balance Rs
1.1. Authority given by the Appropriation Act			
1.2. Revised approved during the year			

Actual	Expenditure (Debit) Rs	Receipts (Credit) Rs	Debit Balance Rs
2. Actual figures of the year end (According to the Treasury print out) 2.1 By cash (11) 2.2 By Cross Entries (12)			
3. Adjustments under actual figures in terms of F.R.503(1) 3.1 By cash (11) 3.2 By Cross Entries (12) [Enough information should be provided to identify the adjustment under the F.R.503(1) - Annex 1.1]			
4. Actual Figures after removing the adjustments under F.R.503(1)[02-03] 4.1 By cash (11) 4.2 By Cross Entries (12)			
5. Exceeding the debit limit and dropdown the credit limit (comparing 1.1 & 1.2 figures with 4.1)			

.....
Chief Financial Officer/Chief Accountant
Name :-
Designation :-
Date :-

.....
Accounting Officer
Name :-
Designation :-
Date :-

.....
Chief Accounting Officer
Name :-
Designation :-
Date :-

Annexure 1.1

Compatibility Statement under F.R.503(1)

Date	Short notes on transaction	References according to cash book		Amount			
		Payments	Receipts	Debit (Rs)		Credit (Rs)	
				By cash (11)	By cross entries (12)	By cash (11)	By cross entries (12)

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Reconciliation Statement explaining differences between Departmental
books and Treasury print outs [F.R.427(4)]

		Rs
Debit balance according to Departmental books		xxxxx
Add		
	xxxxx	
	xxxxx	
	xxxxx	xxxxx
Less		
	xxxxx	
	xxxxx	
	xxxxx	(xxxxx)
Debit balance according to Treasury print out		

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant
Name :-
Designation :-
Date :-

Statement of reasons relevant to not adjusting the differences
between Departmental books and Treasury print outs. [F.R.427(3)]

Accounting year & month	Institute which made the error (with the head no.)	Nature of the error	Amount (Rs)	Actions taken to rectify the error	Reason for not rectification

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Annexure 3

Summary of classification of Individual Balances

		Rs
From the Officers serving in the Ministry/Department (Annexure 3.1)		xxxxx
Officers who transferred to another Ministries/Departments/Provincial Councils		
(a) From the Officers transferred to another government Ministry/Department (Annexure 3.2)	xxxxx	
(b) From the Officers who transferred to Provincial Councils (Annexure 3.3)	<u>xxxxx</u>	xxxxx
From the deceased officers (Annexure 3.4)		xxxxx
From the retired officers (Annexure 3.5)		xxxxx
From the interdicted officers (Annexure 3.6)		xxxxx
From the officers who vacated their post (Annexure 3.7)		xxxxx
Other (with details) (Annexure 3.8)		<u>xxxxx</u>
		xxxxx
<u>Less (Creditors)</u>		
Balances to be settled to the other Government Ministries/Departments (Annex 3.9)	xxxxx	
Balances to be settled to the Provincial Councils (Annexure 3.10)	<u>xxxxx</u>	<u>(xxxx)</u>
Total of the Individual balances		<u><u>xxxxx</u></u>

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Balances to be recovered from the officers serving in the Department/Ministries

Serial No	Name of the Officer	Designation	Type of Loan/Advances					Total Balance	Other details
			Balance of the Special Advance Rs	Balance of the Festival Advance Rs	Balance of the Property Loan Rs	Balance of the Motor Vehicles Loan Rs	Balance of the Distress Loan Rs		

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant
 Name :-
 Designation :-
 Date :-

Age analysis of Loans/Advance balances to be received
(From the officers transferred to other Ministries/Departments)

Serial No	Name & Designation of the officer	Ministry/ Department which transferred	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be received						
						Month 0-03 (Rs)	Month 03-12 (Rs)	Year 1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Age analysis of Loans/Advance balances to be received
(Loan balances to be settled to Provincial Councils)

Serial No	Name & Designation of the officer	Provincial Council & Institute	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be received						
						Month 0-03 (Rs)	Month 03-12 (Rs)	Year 1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)

Prepared by:-

Checked by:-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Age analysis of Loans/Advance balances to be received
(From the deceased officer)

Serial No	Name & Designation of the officer	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be received							
					Month 0-03 (Rs)	Month 03-12 (Rs)	Year 1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)	

Prepared by:-

Chief Financial Officer/Chief Accountant
Name :-
Designation :-
Date :-

Checked by-

Age analysis of Loans/Advance balances to be received
(From the retired officers)

Serial No	Name & Designation of the officer	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be received							
					Month 0-03 (Rs)	Month 03-12 (Rs)	Year 1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)	

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Age analysis of Loans/Advance balances to be received
(From the officers on Interdiction)

Serial No	Name & Designation of the officer	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be received							
					Month 0-03 (Rs)	Month 03-12 (Rs)	Year 1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)	

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Age analysis of Loans/Advance balances to be received
(From the officers who vacated their post)

Serial No	Name & Designation of the officer	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be received							
					Month 0-03 (Rs)	Month 03-12 (Rs)	Year1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)	

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant
Name :-
Designation :-
Date :-

**Age analysis of Loans/Advance balances to be received
(Other)**

Serial No	Name & Designation of the officer	Name of the Institution	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be received						
						Month 0-03 (Rs)	Month 03-12 (Rs)	Year 1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Age analysis of Loans/Advance balances to be paid
(Loan balances to be settled to Ministries/Departments)

Serial No	Name & Designation of the officer	Ministry/ Department	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be paid						
						Month 0-03 (Rs)	Month 03-12 (Rs)	Year 1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

**Age analysis of Loans/Advance balances to be paid
(Loan balances to be settled to Provincial Councils)**

Serial No	Name & Designation of the officer	Provincial Council & Institution	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be paid						
						Month 0-03 (Rs)	Month 03-12 (Rs)	Year 1-2 (Rs)	Year 2-3 (Rs)	Year 3-4 (Rs)	Year 4-5 (Rs)	Over 5 years (Rs)

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Summary of the Departmental Control Account

			Rs
Opening Balance			xxxx
Add - Debits during the year			
January	xxx		
February	xxx		
March	xxx	xxx	
April	xxx		
May	xxx		
June	xxx	xxx	
July	xxx		
August	xxx		
September	xxx	xxx	
October	xxx		
November	xxx		
December	xxx	xxx	xxxx
			xxxx
Less - Credits during the year			
January	xxx		
February	xxx		
March	xxx	xxx	
April	xxx		
May	xxx		
June	xxx	xxx	
July	xxx		
August	xxx		
September	xxx	xxx	
October	xxx		
November	xxx		
December	xxx	xxx	xxxx
Closing Balance			xxxx

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Reconciliation Statement of the Summary of classification of Individual balances total
with Control Account balance

	Rs
Summary of classification of Individual balance (Annexure 3)	xxxxxx
Departmental Control Account balance (Annexure 4)	xxxxxx
Differences, if any between the above balances	<u>xxxxxx</u> *

* Indicate the reasons for the difference

Prepared by:-

Checked by-

Chief Financial Officer/Chief Accountant

Name :-

Designation :-

Date :-

Issuance of Guidelines in relevant to Closing of Treasury Books included in paragraph 09, part II of Public Finance Circular No. 01/2020 under FR 429

As per Section 15 of the National Audit Act No. 19 of 2018, Financial Statements of the Republic should be submitted to the Auditor General for auditing not later than three months after closing of each financial year. The Auditor General audits the financial statements of the Government by verifying the details of the financial statement prepared for each Expenditure Head. For this purpose, all the Expenditure Heads for which funds are being allocated by the annual Appropriation Act shall require to submit their Annual Financial Statements and the accounts relating to Advance account activities to the Auditor General giving sufficient period of time for auditing. Therefore, the following procedure is implemented for the closing of accounts for the financial year 2020 enabling to present the Annual Financial Statements of all Expenditure Heads for the year 2020 by 28th February 2021 to the Auditor General.

Further, the required instructions and specimen formats therein will be issued by this Department in due course with respect to the set of Financial Statements to be prepared by the Government entities which incur their expenses out of the Consolidated Fund in compliance with FR 150.

2. In compliance with F.R.429, books of accounts of the financial year 2020 should be closed as at 31st December 2020 and it is emphasized that summary of accounts, transfer orders and other accounting reports for the relevant year, prepared accurately and properly should be forwarded to the Director General of State Accounts on or before the dates mentioned in the paragraph 04 of this Circular.



3. General Instructions

- 3.1 Details of monthly accounts uploaded to the <https://newcigas.treasury.gov.lk> website of the State Accounts Department for the expenditure Head of your Ministry / Department/District Secretariat need to be checked and if any debits to expenditure heads without adequate provisions should be corrected immediately.
- 3.2 Prior approval of the respective Ministry/Department/District Secretariat should be obtained in making entries to accounts of another Ministry/ Department/District Secretariat through supplementary summary of accounts.
- 3.3 Journal entries for correction of any erroneous accounting entries to be forwarded to the Treasury when only it is impractical to make entries to the summary of accounts using CIGAS programme of the respective Ministry/ Department/District Secretariat. The authorized officers of relevant Ministry/ Department/ District Secretariat are responsible for the accuracy of information given in journal entries forwarded to this Department for such corrections.
- 3.4 Final Treasury Accounts Statement for each institute for the year 2020 is issued to <https://newcigas.treasury.gov.lk> website of this department. It is specially emphasized that final financial statements for the year 2020 should only be prepared as per the information given in the certified Final Treasury Accounting Statements.
- 3.5. If any Ministry/Department or District Secretariat has procured goods or services from another state or private institution during the year 2020, action should be taken to settle the relevant bills and account these on or before 31st December 2020.
- 3.6. In terms of F.R. 215 (3) (C), transfer of balance provisions in an expenditure Head to the Deposit Account would be permitted only if approval of the Department of Treasury Operations has been granted to do so. As the Department of State Accounts allocates new Deposit Account number as sub account under 6000/0/0/11 for the year 2020, to the respective institutions in order to transfer the remaining provisions so approved, under any circumstances, transfer of budgetary provisions in the year 2020 should not be made to Deposit Accounts relevant to previous year or to the General Deposit Account. In submission of above requests to the department, it should be ensured that the adequate provisions are available in the particular vote for such transfers.

- 3.7. Deposit accounts of 6000/15 and 6003 should be closed prior to the end of year 2020 by transferring the remaining balances, if any, to applicable deposit categories or otherwise by crediting the balances that are not required to transfer to government revenue as per the provisions of the State Accounts Circular No. 243/2015.
- 3.8. It is also required to ensure that there are no inconsistencies 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 2020.
- 3.9. As the Department of State Accounts will issue the Treasury Accounting Statements as per the time frames mentioned in paragraph 04 below, relevant Ministries and Departments are responsible to present Final Monthly Summary and Supplementary Summaries within the prescribed time frames. Expenses of the institutions that are not presented the summary of account and other relevant reports on accounts on due dates, will not be revealed in Treasury Accounting Statements. Therefore, should prepare a programme for reporting all the expenses under their Expenditure Head within the prescribed time frame, in order to avoid the queries to be raised by the Auditor General with regard to non-revealing the correct financial status through Final Treasury Accounting Statements.

4. Programme for closing of accounts for the financial year 2020

Seria l No.	Task	Explanation related to the task	Due date
4.1	Closing of Cash Book for 2020	Should be performed according to the instructions issued by the Department of Treasury Operations.	31st December 2020

4.2	Submission of the Summary of Accounts for December 2020	Submission of accounts summary including transaction in relevant to month of December 2020.	Ref: State Accounts Circular 232/2013 (i) Institutions listed in Schedule I - before 07th January 2021 (ii) Institutions listed in Schedule II - before 13th January 2021
4.3	Issuance of Treasury Accounting Statement for December 2020	The Treasury Accounting Statements including transactions of the summary of accounts for month of December 2020 will be released to the Department of State Accounts webpage of the Treasury Website https://newcigas.treasury.gov.lk	Before 15th January, 2021
4.4	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 for month of December 2020. The first supplementary summary of accounts should be submitted only after performing the month end process for December 2020 in the CIGAS program	On or before 21st January, 2021

4.5	Issuance of First Treasury Accounting Statement including the first Supplementary Summary of Accounts	The first Supplementary Summary of Accounts including all receipts and payments, and correction of errors reported by the first summary of accounts in December 2020 will be released to the Treasury Website https://newcigas.treasury.gov.lk	On or before 25th January, 2021
4.6	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 27th January, 2021
4.7	Submission of second and final Supplementary Summary of Accounts that includes corrections to errors in accounts to the Department of State Accounts	Second and final supplementary summary of accounts generated through CIGAS after inclusion of correction pertaining to the year 2020 should be submitted to the Department of State Accounts	On or before 29th January, 2021

4.8	Issuance of Second Supplementary Treasury Accounting Statement	The second Supplementary Treasury Accounting Statement will be issued including correction of errors in the second and final supplementary summary of accounts and F.R. 69 transfers	On or before 02nd February, 2021
4.9	Submission of Journal Entries by Departments of Treasury Operations, Posts, Inland Revenue, Customs, Railway and Public Enterprises.	Journal Entries should be submitted to the Department of State Accounts as per the information given in the second Treasury Accounting Statements.	On or before 05th February, 2021
4.10	Issuance of Final Treasury Accounting Statement for the year 2020	Issuance of final Treasury Accounting Statement incorporating journal entries pertaining to corrections to all the accounting deficiencies and transfers to accounts. Instructions in paragraph 3.4 herein should be followed in obtaining this accounting statement.	On or before 08th February, 2021

4.11	Submission of details on Commitments and Liabilities to the Department of State Accounts	<p>A report on commitments and liabilities as reported by each Expenditure Head under the CIGAS programme in line with the FR 94(1) are issued with the first Treasury Accounting Statements.</p> <p>Adjustments, if any should be made through the first supplementary summary and same should be reported to the Department of State Accounts through Annexure I and commitments and liabilities under the FR 94(2) & 94(3) through Annexure II. Any commitment or liability that is not reported so should not be settled during the year 2021.</p>	Before 28th February, 2021
4.12	Advance Accounts	<p>The originals of all Advance Accounts should be forwarded to the Auditor General with copies to the Department of State Accounts and Department of National Budget.</p> <p>When submitting the annual reconciliation statements of Public Officers' Advance "B" accounts prepared as per State Accounts Guidelines issued in compliance with F.R. 506 (d), a soft copy should be submitted to the following e-mail address in addition to the hard copy. loaninfor@sad.treasury.gov.lk</p>	On or before 28th February, 2021

4.13	Fixed Assets Schedule reported through Summary of Accounts	Schedule including fixed assets as per Annexure III of SA/AS/AA/Circular dated 24.01.2013 required to be submitted to the Department of State Accounts, for the purpose of preparation of accounts on Accrual Basis and the total value of this schedule shall be equal to the sum of Main Ledger Accounts balances of 9151, 9152, 9153, 9154, 9155, 9160 and 9180. In addition to the hard copy of this Schedule, a soft copy should be sent to the email address Samanthika.ias@sad.treasury.gov.lk	On or before 28th February, 2021
------	---	--	--

5. Accordingly, it is emphasized that all the Ministries, Departments and District Secretaries should follow the instructions in this Guideline.
6. 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, Director (Accounts Monitoring & Payroll Management) - 0112484782 of the Department of State Accounts.

Sgd:

P.A.S. Athula Kumara

Director General (Acting)

Department of State Accounts.

Copy:

1. Auditor General

Statement of Liabilities and Commitments

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

Expenditure Head No:

Programme No. & Title:

Name of the Person/Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Details of Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Revised Liability	Paid Liability	Liability Balance	
1. Ministries/Government Department																		
Total																		
2. State Corporations/Statutory Boards																		
Total																		
3. Others (Private Parties)																		
Total																		
Grand Total																		

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.

.....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date :

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								XX XX
Total								XX XX
2. State Corporations/Statutory Boards								XX XX
Total								XX XX
3. Others (Private Parties)								XX XX
Total								XX XX
Grand Total								

.....
Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :

