



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

මගේ අංකය
இல. }
My No. }

SA/AS/DD /Audit /2012

ඔබේ අංකය
உமது இல. }
Your No. }

Date 2012.11.09

State Accounts Circular No 226/ 2012

To: All Secretaries to Ministries
Heads of Departments and
District Secretaries

Dear Sir/Madam,

Closing of Accounts for the Financial Year – 2012

The Books of Accounts for the financial year 2012 to be closed on 31st December 2012 in compliance with F.R.429. Accordingly, summary of Accounts, Transfer orders and such other accounting reports in respect of the year should be accurately and properly forwarded to the Department of State Accounts on or before the dates mentioned in the Para. 03 below. For this purpose, it is emphasized that the instructions stated in this circular to be followed by all Ministries, Departments and District Secretariats.

2. General Instructions

- 2.1 The debits made against the votes without adequate provisions through the summary of Accounts should be checked with the Treasury Accounting Statements and immediate action to be taken to correct such debits, (if any)
- 2.2 The prior approval of the respective Ministry/Department/District Secretariat should be obtained in making entries in the accounts of an other Ministry/Department/District Secretariat through second and final supplementary summary of Accounts.
- 2.3 The application for correction of any erroneous accounting to be forwarded to the Treasury in the instance where it is impracticable to make such entries in the summary of accounts of the respective Ministry/Department/District Secretariat. The relevant Ministry/Department District Secretariat is responsible for the accuracy of the information given in the transfer orders referred to this Department for correction.

- 2.4 The certified Final Treasury Accounting Statement of the year of the respective Ministry/Department and District Secretariats will be released at their formal written request in addition to release it through the Departmental website. It is required to send an officer to this office to collect the documents and this Department to be informed the absence of such arrangements in advance and action will be taken to send the respective accounting statement to such institutions by post. It should be noted particularly that the appropriation account 2012 should only be prepared as per the information in the certified Treasury Accounting Statement.
- 2.5 If any Ministry, Department or District Secretariat procured goods or services from another state or private institution during the year 2012, action to be taken to account the relevant bills on or before 31st December 2012.
- 2.6 In terms of F.R.215 (3) (C), transfer of provisions remained in votes at the end of the year to Deposit Accounts would be permitted only, where the approval of the Department of Treasury Operations has been granted. As the Department of State Accounts allocate a new deposit account number under 6000/0/0/11 to the respective institutions for the year 2012 in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2012 should not be made to the deposit accounts that are currently operated for the previous years. In making these requests, it should be ensured that the adequate provisions are available in the particular vote.
- 2.7 It is also required to ensure that there are no discrepancies in the accounts, after reconciliation of all the accounts shown in the books of the Ministry/Department/District Secretariat with the accounting information available in the Final Treasury Accounting Statement 2012 prior to the closing of accounts.
- 3 The programme inclusive of the tasks related to the closing of accounts in the financial year 2012 and the final dates.

Serial No.	Task	Explanation related to the task	Scheduled due date for the task
3.1	Closing of cash Book in the year 2012	Should be performed according to the instructions issued by the Department of Treasury Operations.	On 31 st December 2012.

3.2	Submission of the first summary of Accounts including transactions in December 2012.	This summary of Accounts should be submitted as per the classification in the State Accounts Circular 221/2011.	(i)Institutions listed in schedule 1 Before 11th January 2013 (ii)Institutions listed in schedule 2 Before 14th January 2013
3.3	Submission of the first supplementary Summary of Accounts	The first Supplementary Summary of Accounts should be submitted including only the transactions which were unable to be included in the first Summary of Accounts, in December 2012.	On or before 21st January 2013
3.4	Issue of First Treasury Accounting Statement	This accounting statement is released through the website http://www.treasury.gov.lk incorporating all receipts and payments reported by the first summary of accounts in December 2012 and transactions in the First Supplementary Summary of Accounts including correction of errors. Accordingly, First Treasury Accounting Statement could be obtained on the website of the Department of State Accounts.	On or before 28th January 2013.
3.5	Submission of requests to transfer the remaining provisions to Deposits Account after release of the First Treasury Accounting Statement.	Such requests should be made to the Department of Treasury Operations as per the instructions mentioned in the FR 215(3) (C).	On or before 31st January 2013.
3.6	Submission of F.R.69 application to the Department of National Budget before issuing of second and final Treasury Accounting Statements	Such applications to be submitted to the Department of State Accounts after obtaining approval of the Department of National Budget.	On or before 31st January 2013.

3.7	Submission of second and final Supplementary Summary of Accounts to the Department of State Accounts including correction of errors still remaining in Accounts and FR 69 transfers.	This second and final Supplementary Summary of Accounts should be submitted to the Department of State Accounts after inclusion of all correction of errors and F.R.69 transfers pertaining to year 2012.	On or before 08 th February 2013.
3.8	Issue of Second Treasury Accounting Statement	Issue of Second & Final Supplementary Summary of Accounts after inclusion of correction of errors included in the second and final Supplementary Summary of Accounts and F.R.69 transfers.	On or before 13 th February 2013.
3.9	Submission of journal entries by the Department of Treasury Operations, Department of Post, Department of Inland Revenue, Department of Customs, Departments of Railway and Departments of Public Enterprises.	Submission of these journals as per the information stated in the above second and final Treasury Accounting Statement.	On or before 18 th February 2013.
3.10	Issue of Final Treasury Accounting Statement for the year 2012.	Issue of Final Treasury Accounting Statement incorporating journal entries pertaining to correction of all accounting errors identified and transfer of financial provisions to Deposit Accounts. Instructions with regard to obtaining of these Statements given in Para 2.4 should be followed.	On or before 25 th February 2013.
3.11	Details on commitments and liabilities.	Details on commitments and liabilities to be settled at the end of the year 2012 should be forwarded to the Departments of State Accounts on the Statement included in the annexure 1.	On or before 28 th February 2013.

3.12	Advance Accounts	The originals of all the Advance accounts should be forwarded to the Auditor General with copies to the relevant Departments and the Department of State Accounts.	On or before 30 th April 2013.
------	------------------	--	---

- 4 For further clarification with regard to this circular, the following officers of the Department of State Accounts, Director (Accounting Services) -0112484753 , Deputy Director (Accounting Services) – 0112484737, Deputy Director (Accounting & Reporting) – 0112484735, Deputy Director (System& Training) – 0112484730 may be contacted.
- 5 All Chief Accounting Officers/Accounting Officers are kindly requested to cooperate in achieving the financial accountability in preparation of the Accounts in year 2012 in complying with the aforementioned procedure on closing of Accounts.

Yours Faithfully,



N.G.Dayarathne

Department of State Accounts

For Deputy Secretary to the Treasury

Copies:

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

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	Amount (Rs.)

* Nature of payments/ Liabilities should be recognized 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 signed with the external parties in order to obtain goods and services during the respective accounting year, although the relevant asset or service has not been received with regard to the goods, services or construction contracts.