



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

මගේ අංකය }
எனது இல. }
My No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

දිනය } 29.10.2015
திகதி }
Date }

State Accounts Circular No: 244/2015

Secretaries of Ministries
Heads of Departments
District Secretariats

Closing of Accounts for the Financial Year - 2015

In compliance with F.R.429, books of accounts for the financial year 2015 should be closed on 31st December, 2015. Accordingly, summary of accounts, transfer orders and other accounting reports pertaining to the year should be prepared accurately and forwarded to the Department of State Accounts on or before the dates mentioned in the paragraph 03 of this Circular. It is emphasized that all Ministries, Departments and District Secretariats should strictly follow 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 impracticable 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 the journal entries forwarded to this Department for such corrections.

- 2.4. Final Treasury Accounting Statements for the year 2015 will be published on the website of this Department and a certified originals of the same can be collected by an officer with 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 2015 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 2015, action should be taken to account the relevant bills on or before 31st December 2015.
- 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 a new Deposit Account number under 6000/0/0/11 for the year 2015, to respective institutions in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2015 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 on 31st December 2015 by transferring the remaining balances 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 2015.

3. Programme for closing of accounts for the financial year 2015

Serial No.	Task	Explanation related to the task	Due date
3.1	Closing of Cash Book for 2015	Should be performed according to the instructions issued by the Department of Treasury Operations.	31st December 2015
3.2	Submission of the Summary of Accounts for December 2015	First summary of accounts including all transactions occurred until 31 st December 2015.	Ref: State Accounts Circular 232/2013 (i) Institutions listed in Schedule I - before 11th January 2016 (ii) Institutions listed in Schedule II - before 17th January 2016
3.3	Issue of Treasury Accounting Statement for December 2015	The Treasury Accounting Statements including transactions of the summary of accounts in December 2015 will be released through the Treasury Website http://www.treasury.gov.lk	Before 19th January, 2016

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 2015. The first supplementary summary of accounts should be submitted only after running the month end process for December 2015 in the CIGAS program	On or before 25th January, 2016
3.5	Issue of the First Treasury Accounting Statement including the Supplementary Summary	The first Treasury Accounting Statements including all receipts and payments, and correction of errors reported by the first summary of accounts in December 2015 and the first supplementary summary of accounts will be released through the Treasury Website http://www.treasury.gov.lk	Before 27th January, 2016
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 29th January, 2016

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 2015 should be submitted to the Department of State Accounts	On or before 05th February, 2016
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 through the Department of State Accounts webpage of the Treasury website http://www.treasury.gov.lk	On or before 08th of February, 2016
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 11th February, 2016

3.10	Issue of Final Treasury Accounting Statement for the year 2015	The final Treasury Accounting Statement incorporating journal entries pertaining to correction of all accounting errors identified, will be released through the Department of State Accounts webpage of the Treasury Website http://www.treasury.gov.lk	On or before 16th February, 2016
3.11	Submission of details on Commitments and Liabilities to the Department of States Account	The details on commitments and liabilities to be settled as at the end of the year 2015 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 2016.	Before 23rd February, 2016
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, 2016
3.13	Report on Capital Expenditure	Details on capital expenditure for the year 2015 to be submitted in the annexure II, to the Department of State Accounts. (Report should be in English language)	On or before 23rd of February, 2016

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 and 9160. In addition to the hard copy of this Schedule, a soft copy should be sent via info@sad.treasury.gov.lk	On or before 23rd of February, 2016
------	---	---	---

4. For any clarification on this Circular, please contact Director (Macro Accounts) - 0112484753, Director (Public Financial Statistics & Management Information) - 0112484649, Director (Financial Information & Reporting) - 0112484737 Director (System & Training) - 0112484735 of the Department of State Accounts.



D.M.A. Harasgama
Director General of State Accounts

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

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.

Report on Capital Expenditure - 2015

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs. Mn

Object Code	Description	Financed by		Annual Expenditure	
		Domestic Funds	Foreign Funds	Projects completed during 2015	On-going Projects at the end of the year 2015
	Examples				
2001	Repairs to Borella, Kaithadi, Yakkala, Ampara & Mananthoduwa Ayurvedic Hospitals	18	-	-	18
2002	• Improvement of Rehabilitation facilities & Services in Rehabilitation hospital in Ragama, TH Jaffna & Batticaloa • Service agreements (Logistics)/Service Agreements (BME) /Dental Services / Rehabilitation of Blood bank Equipment / Service agreements (Laboratory Services) / Rehabilitation of Equipment 9NDQAL)	1,589	-	-	1,589
2003	Railway - Rehabilitation & Improvement of Vehicles • Rehabilitated 332 rolling stock & 42 engines • Rehabilitation of carriages of Colombo-Matara railway line & Keleniweli Railway line • Carriages building project/Rehabilitation of wheel machine for CME/ Procurement of wheel tuning machine for CME /Rehabilitation of DMUU	2,247	-	-	2,247
2101	Procurement of 13 No.s Diesel Multiple Units	260	3,678	3,938	-
2102	Distribution of 3,200 Special Type of Black Boards among schools islandwide	116	2	118	-
2103	Equipment for Dental Services	13	-	-	13
2104	Completion of construction work at Cardio Thoracic Unit at Lady Ridgeway HS-3 storied building with equipments (MRI Scanner)	30	-	-	30
2105	Manik Ganga Reservoir works / Weheragala Reservoir works (Capacity - Cubic Metre 75 million)	151	-	-	151
2201	Sri Lanka Transport Board (Purchases of 2712 New Buses & Reconstruction of 3064 Buses/Purchase of 825 new engines/Rehabilitated 105 depots & Newly Constructed 02 depots in Horovpathana (parking facilitate to 57 Buses - 2011 - Rs.35.8Mn) & Mulathivu (parking facilitate to 15 Buses - 2011 - Rs. 9.5Mn)/Construction of pump House in Kegalle Depot (2011-Rs.0.05Mn)/Rehabilitated Pettah Central Bus Stand (2005)/Rehabilitated CTB Head Office & Other Regional Office (2005) / etc.)	1,237	-	-	1,237

Report on Capital Expenditure - 2015

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs. Mn

Object Code	Description	Financed by		Annual Expenditure	
		Domestic Funds	Foreign Funds	Projects completed during 2015	On-going Projects at the end of the year 2015
2202	Assisting the farmers for Export Crops Development	207	-	-	207
2203	Contribution to Provincial Councils - Classroom Rehabilitation & Development	176	-	-	176
2302	Upper Kotmale Hydropower generation (150 MW power generation/ Generator-88,000 KVA/ Turbine-77,000 Kv/ 0.8 MCM live storage reservoir /12.9Km long head race tunnel conveying water to two 75MW Francis Turbines in an underground power cavern at Niyamgamdora located 22Km away from the reservoir at Talawakelle)	-	2,272	-	2,272
2401	Distributing 10,000 CDs which include English learning materials for Grades 9,10,11 of schools not having English teachers. Preparing an English learning material including 90 activities for Grade 6,7,8 students, 10 days Training courses for 2300 teachers & Distribution of 25,0000 copies of Teaching Guidelines. Distribution of computer equipments for 27 schools.	26	-	-	26
2501	Restructuring of Lanka Cement Company Limited	3	-	3	-
2502	Thousand Hospital Development Programme (Development and supply medical equipments for selected base hospitals ,divisional hospitals and PMCU (Western province-33,Central Province- 40, Southern Province - 22, North Western province - 36, North Central Province - 28, Northern Province- 40, Eastern province - 28, Uva Province- 47, Sabaragamuwa- 35)	624	-	-	624
2503					
2504	Eastern Province Rural roads Development <ul style="list-style-type: none"> • Rural Roads in length of 376.6 km were rehabilitated in Trincomalee(116.5km), Batticaloa (136 km) and Ampara (124 km) districts in Eastern Province • Rehabilitated and installed the roadside drainage systems • Constructed the culverts and other structures • strengthened and widened the carriageway with concrete 	170	1,826	1,996	-

