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அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

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Your No. }

දිනය } 2013.11.04
திகதி }
Date }

State Accounts Circular No: 231/2013

To: All Secretaries of Ministries,
Heads of Departments and
District Secretariats,

Dear Sir/Madam,

Closing of Accounts for the Financial Year – 2013

The books of Accounts for the financial year 2013 have to be closed on 31st of December, 2013 in compliance with F.R.429. Accordingly, summary of Accounts, Transfer Orders such other accounting reports pertaining to the year should be accurately and properly forwarded to the Department of State Accounts on or before the dates mentioned in the following para 03. For this purpose, it is emphasized that the instructions stated in this circular to be followed all Ministries, Department and District Secretariats.

2. General Instructions

- 2.1 Details of monthly accounts with regard to Head Number of your Ministry/Department uploaded in the website of this Department should be checked and the debits made against the votes without adequate provisions should be corrected immediately.
- 2.2 The prior approval of the respective Ministry/Department/District Secretariat should be obtained in making entries in the accounts of another Ministry/Department/District Secretariat through supplementary summary of Accounts.
- 2.3 The application for correction of any erroneous accounting must be forwarded to the Treasury in the instance where it is impracticable to make such entries in 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 the information given in the transfer order forwarded to this Department for making errors correction.

- 2.4. The certified Final Treasury Accounting Statement of the year 2013 of the respective Ministry/Departments 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 accordingly, action will be taken to send the respective accounting statement to such institutions by post. It should be noted particularly that the appropriation account 2013 should only be prepared as per the information in the certified Final 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 2013, action to be taken to account the relevant bills on or before 31st December 2013.
- 2.6 In terms of F.R. 215 (3) (C), transfer of provisions remained in your heads 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 in that respect. As the Department of State Accounts allocates a new deposit account number under 6000/0/0/11 to the respective institutions for the year 2013 in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2013 should not be made to the deposit accounts that are currently operated for the previous years or general deposit accounts. 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 2013 prior to the closing of accounts.
3. The programme inclusive of the tasks related to the closing of accounts in the financial year 2013 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 2013	Should be performed according to the instructions issued by the Department of Treasury Operations.	On 31st December 2013.
3.2	Submission of the first summary of Accounts including transactions in December 2013	This summary of Accounts should be submitted as per the classification in the State Accounts Circular 229/2012	(i) Institutions listed in schedule I Before 10th of January 2014 (ii) Institutions listed in schedule2 Before 14th January 2014
3.3	Issue of the First Treasury Accounting	The First Treasury Accounting Statement including the transactions of the first	Before 17th January, 2014

Serial No.	Task	Explanation related to the task	Scheduled due date for the task
	Statement	Summary Accounts in December 2013 is released through the Treasury Website http/www. treasury. gov.lk . The First Treasury Accounting Statement should be obtained on the web page of the Department of State Accounts.	
3.4	Submission of the first supplementary summary of Accounts	The First supplementary summary of Accounts, including only the transactions which could not be included in the first summary of Accounts in December 2013 should be submitted. The first supplementary summary of accounts should be submitted only after running the month end process for December 2013 in the CIGAS program	On or before 22nd January, 2014
3.5	Issue of the First supplementary Treasury Accounting Statement including transaction of the supplementary summary	The first Treasury Accounting Statement including all receipts and payments, and correction of errors reported by the first summary of accounts in December 2013 and the first supplementary of accounts is released through the Treasury website http/www.treasury.gov.lk . Accordingly, Treasury Accounting Statement could be obtained on the webpage of the Department of State Accounts.	On or before 24th January, 2014
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, 2014
3.7	Submission of second and final	This second and final Supplementary Summary of	On or before 07th February, 2014

Serial No.	Task	Explanation related to the task	Scheduled due date for the task
	Supplementary Summary of Accounts to the Department of State Accounts including correction of errors still remaining in Accounts	Accounts should be submitted to the Department of State Accounts after inclusion of all correction entries to the CIGAS Programme pertaining to month of December /year 2013	
3.8	Issue of Second Treasury Accounting Statement	Issue of 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.	On or before 10th of February, 2014
3.9	Submission of journal entries by the Department of Treasury Operations, Department of Post, Department of Inland Revenue, Department of Customs, Department of Railway and Department of Public Enterprises.	Submission of these journals as per the information stated in the above second and final Treasury Accounting Statement.	On or before 17th February, 2014
3.10	Issue of final Treasury Accounting Statement for the year 2013	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 24th February, 2014
3.11	Submission of details on	Submission of details on commitments and liabilities to	On or before 28th February, 2014

Serial No.	Task	Explanation related to the task	Scheduled due date for the task
	commitments and liabilities to the Department of States Account	be settled at the end of the year 2013 to the Department of State Accounts. Any liabilities or commitments which we not mentioned in this annexure 1, should not be settled in the year 2014.	
3.12	Advance Accounts	The originals of all the 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, 2014

4. For further clarification with regard to this circular, the following officers of the Department of State Accounts, Director (Macro Accounts) 011 2484753, Deputy Director (Macro Accounts) – 0112484649, Deputy (Financial Information & Reporting) – 0112484737 Director (System & Training) – 0112484735 could 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 2013 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 Operation
3. Director General – Department of National Budget
4. Director – Economic Research Department – Central Bank of Sri Lanka