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அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

මගේ අංකය }
எனது இல. }
My No. }

SA/SD/01/Circular

ඔබේ අංකය }
உமது இல. }
Your No. }

දිනය }
திகதி }
Date }

2023.11.07

State Accounts Guideline - No. : 03/2023

Guidelines and Formats for Submission of Annual Reconciliation Statement of Special Advance Accounts in terms of F.R. 506 (D)

01. The Formats which are currently being used as per the Guideline No 04/2020 issued by the Department of State Accounts in terms of F.R.506 (D) are hereby amended as follows to further improve the quality of the information being provided in the submission of Advance B Account of the Government officials. From the year 2023 onwards, you are kindly requested to use these formats in preparation and submission of Advance "B" Accounts.

1. Format No. 01 - Annual Reconciliation Statement of Public Officer's Advance "B" Account as at 31.12.20..... in terms of F.R.506 (D)
2. Format No. 02 - Reconciliation Statement of Departmental Books and Treasury Accounting Statements [F.R.427(1)]
3. Format No. 03 - Summary of classification of individual loan balances
4. Format No. 04 - Summary of age analysis of loans / advance balances to be recovered
5. Format No. 05 - Summary of the Departmental Control Account
6. Format No. 06 - Reconciliation Statement of the total summary of classification of individual loan balances and Control Account balance
7. Format No. 07 - Description of formats and Annexures applicable to the reporting entity
8. Annexure 1.1 - Compatibility statement in terms of F.R. 503(1).
- Annexure 2.1 - Reconciliation statement explaining differences between Departmental Books and Treasury Accounting Statements [F.R.427(4)]
- Annexure 2.2 - Statement of reasons for not rectifying the differences

(Signature)

between Departmental books and Treasury Accounting Statements.
[F.R.427(3)]

- Annexure 3.1 - Balances to be recovered from the officers serving in the Ministry / Department
- Annexure 3.2 - Balances to be recovered from the officers transferred to other Government Ministries / Departments
- Annexure 3.3 - Balances to be recovered from officers transferred to provincial Council Institutions
- Annexure 3.4 - Balances to be recovered from the deceased officers
- Annexure 3.5 - Balances to be recovered from the retired officers
- Annexure 3.6 - Balances to be recovered from the interdicted officers
- Annexure 3.7 - Balances to be recovered from the officers who have vacated their post
- Annexure 3.8 - Others
- Annexure 3.9 - Balances to be settled to the other Government Ministries/Departments
- Annexure 3.10 - Balances to be settled to the Provincial Councils
- Annexure 3.11 - Excess charged from the Government officials
- Annexure 6.1 - Reconciliation statement explaining difference between total Summary of classification of individual loan balances and Control Account balance

02. The Annual Reconciliation Statements as per the F.R.506 (D) shall be submitted to the Auditor General by the Chief Accounting Officer on or before February 28 of the following year and a copy of the same shall be submitted to the Department of State Accounts and the Department of National Budget of the Treasury.

03. The hard copy to be submitted to the Department of State Accounts, the inclusion of a summary of Annexure 3.1 into the Account will be sufficient. However, the soft copy of the detailed report of Annexure 3.1 shall be submitted to the Department of State Accounts vide the e-mail address of loaninfor@sad.treasury.gov.lk.


04. The soft copy of the above forms can be downloaded from the Ministry of Finance website <https://www.treasury.gov.lk/web/departement-of-state-accounts-links-download-formats/section/dsa-links-guidelines-formats>.



05. It is the responsibility of every Chief Accounting Officer/Accounting Officer to maintain a sound accounting system and internal control system concerning Public Officers Advance Accounts. For this purpose, the below-mentioned accounts shall be updated and balanced to the date of submission. The Departmental books shall properly be reconciled monthly with the Treasury books as per the instructions stated in the Guideline No.02, of Department of State Accounts.

- I. Loan and Advance Statements to be prepared in the CC 10 format
- II. Debtors register of loans and advances (i.e. Register showing balance due from other Ministries / Departments)
- III. Creditors' Register of Loans and Advances (i.e. Register showing balances due to other Ministries/Departments)
- IV. Control Account in respect of Advance Account (Entries in this control account shall be reconciled promptly with monthly Treasury Accounting Statements)

06. For Any further Clarifications on this Guideline, contact the Deputy Director - Deposit Accounts and Advance Accounts of this Department (Telephone No. 011-2484730).


W A Samantha Upananda
Director General of State Accounts

Copies -

1. Auditor General
2. Director General, Department of National Budget

Annual Reconciliation Statement 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 and approved during the year			

Actual	Expenditure (Debit) Rs	Receipts (Credit) Rs	Debit Balance Rs
2. Actual figures at the year end (According to the Treasury Accounting Statements) 2.1 (11) 2.2 (12)			
3. Adjustments under actual figures in terms of F.R.503 (1) 3.1 (11) 3.2 (12) [Sufficient information should be provided to identify that the adjustment is under the F.R.503 (1) - Annexure 1.1]			
4. Actual Figures after removing the adjustments under F.R.503 (1)[02-03] 4.1 (11) 4.2 (12)			
5. Exceeding the limit / dropdown the limit (comparing 1.1 & 1.2 figures with 4.1)			

I hereby certify that the following documents have been duly maintained and balanced as of 31.12.20..... and have been personally examined by me. These documents have been updated to date when the reconciliation statement is submitted.

I.Loan and Advance Register to be prepared from the CC 10 format

II.Debtors' Register of Loans and Advances (i.e. Register showing balances due from other Ministries/Departments)

III.Creditors' Register of Loans and Advances (i.e. Register showing balances due to other Ministries / Departments)

IV.Control Account in respect of Advance Account

In terms of F.R .427(2), I hereby certyfy that the above Departmental books have been reconciled with the Treasury accounting statements monthly during the year. There is no difference between the Treasury accounting statements and the Departmental books during the year / there are differances as mentioned in the format 02. (Please cut the inapplicable statement)

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

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

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

Reconciliation statement of Departmental books and Treasury Accounting Statements
[F.R.427 (1)]

	According to Departmental Books Rs	According to Treasury Accounting Statements Rs	Difference Rs
Balance B/F at the beginning of the year	xxxxxx	xxxxxx	xxxxxx
<u>Add</u>			
Debit during the year (11)	xxxxxx	xxxxxx	xxxxxx
(12)	xxxxxx	xxxxxx	xxxxxx
	xxxxxx	xxxxxx	xxxxxx
<u>Less</u>			
Credit during the year (11)	xxxxxx	xxxxxx	xxxxxx
(12)	xxxxxx	xxxxxx	xxxxxx
Balance at the end of the year	xxxxxx	xxxxxx	xxxxxx

Prepared by :-

Name :-

Checked by :-

Name :-

.....

Chief Financial Officer / Chief Accountant

Name :-

Designation :

Date :-

Summary of classification of individual loan balances

	Rs.	Rs.
Balances to be recovered from the officers serving in the Ministry / Department (Annexure 3.1)		xxxxxx
Balances to be recovered from Officers who transferred out of the Ministry / Department / Provincial Councils		
(a) Balances to be recovered from the officers transferred to Government Ministries / Departments (Annexure 3.2)	xxxxx	
(b) Balances to be recovered from officers transferred to provincial Council Institutions (Annexure 3.3)	xxxxx	xxxxxx
Balances to be recovered from the deceased officers (Annexure 3.4)		xxxxxx
Balances to be recovered from the retired officers (Annexure 3.5)		xxxxxx
Balances to be recovered from the interdicted officers (Annexure 3.6)		xxxxxx
Balances to be recovered from the officers who have vacated their post (Annexure 3.7)		xxxxxx
Others (describe) (Annexure 3.8)		
3.8.1 Balances to be recovered from officers attached to Government Institutions on secondary basis		xxxxxx
3.8.2 Balances to be recovered from officers who have gone abroad with pay		xxxxxx
3.8.3 Other (to be specifically identified)		xxxxxx
Less (Creditors)		
Balances to be settled to the other Government Ministries / Departments (Annexure 3.9)	xxxxxx	
Balances to be settled to the Provincial Councils (Annexure 3.10)	xxxxxx	
Excess charged from the Government officials (Annexure 3.11)	xxxxxx	(xxxxxx)
Sum of individual balances		xxxxxx

Prepared by :-

Name :-

Checked by :-

Name :-

Chief Financial Officer / Chief Accountant

Name :-

Designation :-

Date :-

Summary of age analysis of loans / advance balances to be recovered

Serial No	Balances to be recovered as per format 03	Balance (Rs)	Age analysis of Loan Balances to be recovered					
			Below to 01 Year (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Over 20 years (Rs)
1	3.2 - Balances to be recovered from the officers transferred to Government Ministries / Departments							
2	3.3 - Balances to be recovered from officers transferred to provincial Council Institutions							
3	3.4 - Balances to be recovered from the deceased officers							
4	3.5 - Balances to be recovered from the retired officers							
5	3.6 - Balances to be recovered from the interdicted officers							
6	3.7 - Balances to be recovered from the officers who have vacated their post							
7	3.8.1 - Balances to be recovered from officers attached to Government Institutions on secondary basis							
	3.8.2 - Balances to be recovered from officers who have gone abroad with pay							
	3.8.3 - Other (to be specifically identified)							
8	3.9 - Balances to be settled to the other Government Ministries / Departments							
9	3.10 - Balances to be settled to the Provincial Councils							
10	3.11 - Excess charged from the Government officials							
	Total Amount							

Prepared by:-
Name :-

Checked by :-
Name :-

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

Summary of the Departmental Control Account

	Rs	Rs	Rs
Opening Balance			xxxxxx
<u>Add - Debits during the year</u>			
January	xxxxxx		
February	xxxxxx		
March	xxxxxx	xxxxxx	
April	xxxxxx		
May	xxxxxx		
June	xxxxxx	xxxxxx	
July	xxxxxx		
August	xxxxxx		
September	xxxxxx	xxxxxx	
October	xxxxxx		
November	xxxxxx		
December	xxxxxx	xxxxxx	xxxxxx
			xxxxxx
<u>Less - Credits during the year</u>			
January	xxxxxx		
February	xxxxxx		
March	xxxxxx	xxxxxx	
April	xxxxxx		
May	xxxxxx		
June	xxxxxx	xxxxxx	
July	xxxxxx		
August	xxxxxx		
September	xxxxxx	xxxxxx	
October	xxxxxx		
November	xxxxxx		
December	xxxxxx	xxxxxx	xxxxxx
Closing Balance			xxxxxx

Prepared by:-
Name :-

Checked by :-
Name :-

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

Format - 06

**Reconciliation Statement of the total Summary of Classification of Individual loan Balances
and Control Account Balance**

Total of summary of classification of Individual loan balances (Format 03)	Rs xxxxxx
Departmental Control Account balance (Format 05)	xxxxxx
Difference between the above balances if any	<u>xxxxxx</u>

* The reasons for the above difference should be clearly mentioned in Annexure 6.1.

Prepared by:-
Name :-

Checked by :-
Name :-

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

Description of Annexures applicable to the reporting entity

Serial No	Annexure No	Name of the Annexure	Applicable	Not Applicable	Page No of the applicable Annexure
1	1.1	Compatibility statement in terms of F.R. 503 (1)			
2	2.1	Reconciliation statement explaining differences between Departmental books and Treasury Accounting Statements [F.R.427(4)]			
3	2.2	Statement of reasons for not rectifying the differences between Departmental books and Treasury Accounting Statements. [F.R.427(3)]			
4	3.1	Balances to be recovered from the officers serving in the Ministry / Department			
5	3.2	Age analysis of Loans / Advance balances to be recovered (From the Officers Transferred to other Ministries / Departments)			
6	3.3	Age analysis of Loans / Advance balances to be recovered (From Officers Transferred to Provincial Council Institutions)			
7	3.4	Age analysis of Loans / Advance balances to be recovered (From the Deceased Officers)			
8	3.5	Age analysis of Loans / Advance balances to be recovered (From the Retired Officers)			
9	3.6	Age analysis of Loans / Advance balances to be recovered (From the Interdicted Officers)			
10	3.7	Age analysis of Loans / Advance balances to be recovered (From the officers who have vacated their post)			
11	3.8	Age analysis of Loans / Advance balances to be recovered (Others)			
12	3.9	Age analysis of Loans / Advance balances to be settled (To the other Government Ministries / Departments)			
13	3.10	Age analysis of Loans / Advance balances to be settled (To the Provincial Councils)			
14	3.11	Age analysis of Loans / Advance balances to be settled (Excess charged from the Government officials)			
15	6.1	Reconciliation Statement Explaining Difference between total Summary of Classification of Individual loan Balances and Control Account Balance			

*Only relevant attachments should be marked and submitted with the account.

Annexure - 1.1

Compatibility Statement in Terms of F.R. 503 (1)

Date	Short notes on transaction	References according to cash book	Payment Value (Rs.)		Receipt Value (Rs.)	
			Debit		Credit	
			(11)	(12)	(11)	(12)

Prepared by:-
Name:-

Checked by :-
Name:-

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

Annexure - 2.1

Reconciliation statement explaining differences between Departmental books and Treasury Accounting Statements [F.R.427 (4)]

	Rs	Rs
Debit balance according to Departmental books		xxxxxx
<u>Add</u>		
	xxxxxx	
	xxxxxx	
	xxxxxx	xxxxxx
<u>Less</u>		
	xxxxxx	
	xxxxxx	
	xxxxxx	xxxxxx
Debit balance according to Treasury Accounting Statements		xxxxxx

Prepared by:-
Name:-

Checked by :-
Name:-

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

Annexure - 2.2

Statement of Reasons for not rectifying the differences between Departmental Books and Treasury Accounting Statements. [F.R.427(3)]

Accounting year & month	Institution which made the error		Nature of the error	Amount (Rs)	Actions taken to rectify the error	Progress of corrective actions
	Head No	Name of the institution				

Prepared by:-
Name:-

Checked by :-
Name:-

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

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

Serial No	Pay Slip No	*Identity Card No	Name of the Officer	Designation	Type of Loan/Advances						Total Balance Rs	Other details
					Balance of the Special Advance	Balance of the Festival Advance	Balance of the Property Loan	Balance of the Motor Vehicles Loan	Balance of the Distress Loan	Balance of the other Advance/Loan		
					Rs	Rs	Rs	Rs	Rs	Rs		

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-
Name :-

Checked by :-
Name :-

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

Age analysis of Loans / Advance balances to be recovered
(From the Officers Transferred to other Ministries / Departments)

Serial No	Name & Designation of the officer	* Identity Card No	* Date of transfer	Ministry/ Department to which transferred	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be recovered						
								0-03 Months	03-12 Months	1-3 Years	3-5 Years	5-10 Years	10-20 Years	Over 20 years
								(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-
Name :-

Checked by :-
Name :-

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

Annexure - 3.3

**Age analysis of Loans / Advance balances to be recovered
(From Officers Transferred to Provincial Council Institutions)**

Serial No	Name & Designation of the officer	* Identity Card No	* Date of transfer	Provincial Council & Institute	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be recovered						
								0-03 Months (Rs)	03-12 Months (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Over 20 years (Rs)

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-
Name :-

Checked by :-
Name :-

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

Annexure - 3.4

**Age analysis of Loans / Advance balances to be recovered
(From the Deceased Officers)**

Serial No	Name & Designation of the officer	* Identity Card No	* Date of Deceased	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be recovered					
							Below 01 Year (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Over 20 years (Rs)

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-

Name :-

Checked by :-

Name :-

.....

Chief Financial Officer / Chief Accountant

Name :-

Designation :

Date :-

Annexure - 3.5

**Age analysis of Loans / Advance balances to be recovered
(From the Retired Officers)**

Serial No	Name & Designation of the officer	* Identity Card No	* Date of retired	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be recovered					
							Below 01 Year (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Over 20 years (Rs)

*Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-
Name :-

Checked by :-
Name :-

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

Annexure - 3.6

**Age analysis of Loans / Advance balances to be recovered
(From the Interdicted Officers)**

Serial No	Name & Designation of the officer	* Identity Card No	* Date of Interdiction	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be recovered					
							Below 01 Year (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Over 20 years (Rs)

*Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-

Name :-

Checked by :-

Name :-

.....

Chief Financial Officer / Chief Accountant

Name :-

Designation :

Date :-

Annexure - 3.7

Age analysis of Loans / Advance balances to be recovered

(From the officers who have vacated their post)

Serial No	Name & Designation of the officer	* Identity Card No	* Date on which the post was vacated	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be recovered					
							Below 01 Year (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Over 20 years (Rs)

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-

Name :-

Checked by :-

Name :-

.....

Chief Financial Officer / Chief Accountant

Name :-

Designation :

Date :-

Annexure - 3.8

**Age analysis of Loans / Advance balances to be recovered
(Others)**

Serial No	Name & Designation of the officer	* Identity Card No	Name of the Institution	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be recovered					
							Below 01 Year (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Over 20 years (Rs)

3.8.1 Balances to be recovered from officers attached to Government Institutions on secondary basis

3.8.2 Balances to be recovered from officers who have gone abroad with pay

3.8.3 Other (to be specifically identified) should be sub-categorised according to the subject.

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-

Name :-

Checked by :-

Name :-

.....

Chief Financial Officer / Chief Accountant

Name :-

Designation :-

Date :-

Age analysis of Loans / Advance balances to be settled
(To the other Government Ministries / Departments)

Serial No	Name & Designation of the officer	* Identity Card No	* Date of Transfer	Ministry/ Department	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be settled						
								0-03 Months (Rs)	03-12 Months (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Over 20 years (Rs)

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-
Name :-

Checked by :-
Name :-

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

**Age analysis of Loans / Advance balances to be settled
(To the Provincial Councils)**

Serial No	Name & Designation of the officer	* Identity Card No	* Date of Transfer	Provincial Council & Institution	Type of Loan	Balance (Rs)	Total balance relevant to the officer (Rs)	Age analysis of Loan Balances to be settled						
								0-03 Months	03-12 Months	1-3 Years	3-5 Years	5-10 Years	10-20 Years	Over 20 years
								(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-
Name :-

Checked by :-
Name :-

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

Annexure - 3.11

**Age analysis of Loans / Advance balances to be settled
(Excess charged from the Government officials)**

Serial No	Name & Designation of the officer	* Identity Card No	Type of Loan	amount of Overcharged from Government Officer (Rs)	Age analysis of Loan Balances to be settled					
					Below 01 Year (Rs)	1-3 Years (Rs)	3-5 Years (Rs)	5-10 Years (Rs)	10-20 Years (Rs)	Up to 20 Years (Rs)

* Applicable for the officers joined from the year 2023 onwards. Information of officers for the previous years should be entered only if available.

Prepared by :-
Name :-

Checked by :-
Name :-

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

Annexure - 6.1

Reconciliation Statement Explaining Difference between total Summary of Classification of Individual loan Balances and Control Account Balance

	Rs	Rs
Total of summary of classification of Individual loan Balances		xxxxx
<u>Add</u>	xxxxx	
	xxxxx	
	xxxxx	xxxxx
	<hr/>	
<u>Less</u>	xxxxx	
	xxxxx	
	xxxxx	(xxxxx)
	<hr/>	
Control account balance		<hr/> <hr/>

Prepared by :-

Name :-

Checked by :-

Name :-

.....

Chief Financial Officer / Chief Accountant

Name :-

Designation :-

Date :-