

# රාජ්ය ගිණුම් දෙපාර්තමේන්තුව

அரச கணக்குகள் திணைக்களம்

## **Department of State Accounts**

⊚ ஏன் முன் ம எனது இல. My No. ම්මේඩ් අංකය உமது இல. Your No. දිනය නිසනි Date

16.10.2017

State Accounts Circular No: 258/2017

Secretaries of Ministries Heads of Departments District Secretariats

#### Closing of Accounts for the Financial Year - 2017

In compliance with F.R.429, books of accounts for the financial year 2017 should be closed on 31<sup>st</sup> December, 2017. Accordingly, summary of accounts, transfer orders and other accounting reports pertaining to the year should be prepared accurately and forwarded to the Director General of State Accounts on or before the dates mentioned in the paragraph 3 of this Circular. It is emphasized that all Ministries, Departments and District Secretariats strictly follow the 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 impractical 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 journal entries forwarded to this Department for such corrections.

- 2.4. Final Treasury Accounting Statements for the year 2017 will be published on the website of this Department and a certified original of the same will be issued on 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 2017 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 2017, action should be taken to settle and account the relevant bills on or before 31st December 2017.
- 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 new Deposit Account numbers under 6000/0/0/11 for the year 2017, to respective institutions in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2017 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 prior to the end of year 2017 by transferring the remaining balances, if any, 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 2017.

## 3. Programme for closing of accounts for the financial year 2017

Serial No.	Task	Explanation related to the task	Due date
3.1	Closing of Cash Book for 2017	Should be performed according to the instructions issued by the Department of Treasury Operations.	31 <sup>st</sup> December 2017
3.2	Submission of the Summary of Accounts for December 2017	First summary of accounts including all transactions occurred until 31st December 2017.	Ref: State Accounts Circular 232/2013  (i) Institutions listed in Schedule I - before 05 <sup>th</sup> January 2018  (ii) Institutions listed in Schedule II - before 10 <sup>th</sup> January 2018
3.3	Issue of Treasury Accounting Statement for December 2017	The Treasury Accounting Statements including transactions of the summary of accounts in December 2017 will be released to the Department of State Accounts webpage of the Treasury Website http/www. treasury.gov.lk	Before 15 <sup>th</sup> January, 2018

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 2017. The first supplementary summary of accounts should be submitted only after performing the month end process for December 2017 in the CIGAS program	On or before 19th January, 2018
3.5	Issue of the First Treasury Accounting Statement including the first Supplementary Summary of Accounts	The first Treasury Accounting Statements including all receipts and payments, and correction of errors reported by the first summary of accounts in December 2017 and the first supplementary summary of accounts will be released to the Department of State Accounts webpage of the Treasury Website http/www.treasury.gov.lk	On or before 22 <sup>nd</sup> January, 2018
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 26 <sup>th</sup> January, 2018

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 2017 should be submitted to the Department of State Accounts	On or before 30 <sup>th</sup> January, 2018
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 to the Department of State Accounts webpage of the Treasury website http/www.treasury.gov.lk	On or before 02 <sup>nd</sup> February, 2018
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 09 <sup>th</sup> February, 2018

3.10	Issue of Final Treasury Accounting Statement for the year 2017	The final Treasury Accounting Statement incorporating journal entries pertaining to correction of all accounting errors identified, will be released to the Department of State Accounts webpage of the Treasury Website http/www.treasury.gov.lk	On or before 16 <sup>th</sup> February, 2018
3.11	Submission of details on Commitments and Liabilities to the Department of States Account	The details on commitments and liabilities to be settled at the end of the year 2017 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 2018.	On or before 20 <sup>th</sup> February, 2018
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 30 <sup>th</sup> April, 2018
3.13	Report on Capital Expenditure	Details on capital expenditure for the year 2017 to be submitted in the annexure II, to the Department of State Accounts. (in English language)	On or before 28 <sup>th</sup> February, 2018

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, 9160 and 9180. In addition to the hard copy of this Schedule, a soft copy should be sent via Samanthika.ias@sad.treasury.gov.lk	On or before 28 <sup>th</sup> February, 2018

4. 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 of the Department of State Accounts.

Sgd: S.G. Senarathna Director General

#### 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

#### Annexure I

#### **Statement of Liabilities and Commitments**

Name of Specia	<b>Expenditure</b>	Unit/Ministry/D	Department/D	District Secretariat:
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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	Commitments Amount (Rs.)	Liabilities Amount (Rs.)
	4								

<sup>\*</sup> Nature of payments/Liabilities should be recognized separately as follows.

- 1. Ministries/Government Departments
- 2. State Corporations/Statutory Boards
- 3. Private Parties

<sup>\*\*</sup> 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.

<sup>\*\*\*</sup> 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.

## Report on Capital Expenditure - 2017

**Expenditure Head No:** 

#### Ministry / Department / District Secretariat:

Rs. Mn

			Financ	ed by	Annual Expenditure		
Project Name	Vote	Description	Domestic Funds	Foreign Funds	Projects completed during 2016	On-going projects at the end of the year 2016	
		Examples					
Gravity Irrigation Works	282-2-1-2001	Gravity Irrigation Work in Ampara, Anuradapua, Bandarawela, Batticoloa, Colombo, Galle, Hambantota, Kandy, Kurunegala, Monaragala, Polonnaruwa, Puttalam, Trincomalee and Vavuniya	756	-	-	756	
Secondary Education	126-2-4-1-2002	Distribution of Furnitures & Office Equipments, NAVODAYA, Technical Skill Instruments, Hostel Requirements, Western & Oriental Music Instruments, Dancing & Drama & Theatre Instruments, Home Science Instruments, Agriculture Instruments, Oriental (50 Schools) & Western (75 Schools) Band Instruments, Drawing Instruments (100 Schools), Laboratary Instruments & Mobile Labs for National Schools, Instruments for commerce, Laboratary Instruments for all Schools, Computers for National Schools, Library Books, Languages & Human Arts Instruments, Sports & Physical Education Instruments, GLOBE Project, Mathematics Instruments, language Dev. & ICT Edu., Computers for Zonal Education	19	-	-	19	
Railway - Rehabilitation & Improvement of Vehicles	306-2-4-0-2003	Rehabilitated 332 rolling stock & 42 engines/ Rehabilitation of carriages of Colombo-Matara railway line & Keleniweli Railway line/ 32 of DMUUs, Loco engines repaired, 479 of DMUUs, Loco engines Lights repaired, 195 of Carriages repaired, 55 of Lights of carriages repaired, 146 of Boogie Wagons repaired, 470 Lights of Wagons repaired / Rehabilitated four Carriages	3,113	-	-	3,113	
Development of coastal line	306-2-4-2-2101	Construction of 03 sheds/Purchase of 03 Locomotives from India	-	-	-	-	
Primary Education	126-2-3-1-2102	Model Primary School Project, Acquisition of Furnitures & Office Equipments,	19	-	-	19	

## Report on Capital Expenditure - 2017

## **Expenditure Head No:**

## **Ministry / Department / District Secretariat:**

Rs. Mn

			Financ	ed by	Annual Ex	penditure
Project Name	Vote	Description	Domestic Funds	Foreign Funds	Projects completed during 2016	On-going projects at the end of the year 2016
Bio Medical Equipments	111-2-13-11-2103	58 Hemodialysus machines, 10 Ventilators, 58 Infant Incubators, 45 CTG, 5 Endoscopy Training Model ,5 Enjection Training Arm, 4 Endotracheal Intubation Training Model, 2 Nenotal Vital Signs Simulators, 5 Suture Evaluation Training Model, 6 CT Machines	3,378	-	-	3,378
Bridge Project	306-2-4-5-2104	Importing and replacing 07 railway bridges at Dehiwala, Agulana, Wellawatta, Polgahawela, Narahenpita, Ganewatta, and Katugoda	-	24	24	-
Deduru Oya Reservoir	282-2-3-1-2105	construction of reservoir, main dam, spillways, fabrication of 8 radial gates & completed power house construction, 44 Km of left bank & 33 Km of right Bank have been completed	580	-	-	580
National Transport Commiss	114-2-3-2-2201	Reform of the Private Bus Industry/ Improving Technology levels of the sector, Developing Infrastructure & Quality of Bus Services/ Institutional Capacity Building to ensure regulatory capacity for New Reforms & Infrastructure Development (Construction of bus Turminal at Vauniya, Talawakele, Medawachchiya, Kinniya & Wathumulla)	49	-	-	49
Assisting the farmers for Export Crop Development	289-2-1-1-2202	Issued 83,900 plants for export agriculture crop cultivation, Improved 117 ha of lands, produced 0.38 Mn high quality plants	380	-	-	380
Habarana-Veyangoda 220 kv Transmission Line	119-2-4-27-2302	Completed Pre qualification for New Habarana 220 kV Grid Substation and for Habarana – Veyangoda 220kV Transmission Line	-	11	11	-
Vocational Training and Skills Development	197-2-3-33-2401	Training of Master Training on soft skills including English	41	-	. 41	-

#### Report on Capital Expenditure - 2017

**Expenditure Head No:** 

## Ministry / Department / District Secretariat:

Rs. Mn

			Financ	ed by	Annual Expenditure		
Project Name Vote		Description	Domestic Foreign Funds Funds		Projects completed during 2016	On-going projects at the end of the year 2016	
Kanthale suger company Ltd	153-2-3-10-2501	Kanthale suger company restructuring	10	-	10	-	
Development of Ambulatory Care Center	111-2-13-25-2502	Development of Kalubowila, Ragama & Colombo National Hospitals (Modern Ambulatory Care Center-OPD)	25	-	-	25	
Northern Roads Connectivity Project	the amount of the second of the second	Rehabilitation and improvement of 127 km has been completed in Northern province	0.4	11	-	11.4	

Do

Expenditure Head No:	Ministry / Department / I	District Secreta	riat :													
					(2)						(3)			(4)		
					Transact	tions				Work	in Progress			Changes	i	
Non Current Asset	Code	(1) Balance as at		2(1) Acquisition			2(2) isposal	2(3) Net Transactions	Balance as at 01.01	Works Certified During the Year	Transferred to Finished Assets	Balance as at 31.12	Holding Gain / Loss	Changes in Volume +/(-)	Balance	Balance as a
		01.01	Purchases	Transi	erred .	Sale	Transfers	2(3)=2(1)-2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i)+ 3(ii)-3(iii)	4(1)	(-)+ 4(2)	4(3)=4(1)+- 4(2)	5=1+2(3)+ 3(iv)+4(3)
				Other Entities	Work in Progress										(-)	
1 Fixed Assets	611	xxx														x
Building and Structures	6111	xxx														x
Dwellings	61111	xxx														
House Boats	6111101	xxx														
Garages	6111102	xxx										1				
Mobile Homes	6111103	xxx														
Housing Schemes/Flats	6111104	4														
Rest Houses	6111105															
Hotels and Restaurants	6111106	-														
Quarters	6111107				I											
Circuits Bunglows	6111108															
Circuits Duligiows	Sub Total		XXX	XXX	XXX	XXX	XXX	XXX	xxx	XXX	XXX	XXX	XXX	XXX	xxx	X
Non Residential Building	61112	xxx	7000	7.0.0		1000						1				x
Office Building	6111201				1											
Schools	6111202				1											
Hospitals	6111203															
Building for Public Entertaintment	6111204															
Warehouse	6111205															
Air port	6111206															
Crematorium	6111200															
Markets		20000000														
	6111208															
Laboratories and/Research Stations	6111209															
Factories	6111210								<del> </del>	<u> </u>	-	ļ				
Other Standard	Sub Total		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
Other Structures	61113	xxx														, x
Highways, Streets, Road																
Bridges	6111302															
Tunnel	6111303															
Railways,Subways	6111304															
Air Field Runways	6111305															
Harbors,dams and other water works																
Structures associated with mining su																
Communication, line, power line and																
Outdoor sport and recreation facilitie																
Sewerage Treatment Complex	6111310	4														
Pumping Station	6111311															
Farms and Agriculture related Assets																
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	X

Expenditure Head No :	Ministry / Department / D	istrict Secreta	riat :														
					(2)					(3)				(4)			
					Transact	tions				Work	n Progress			Change	s		
Non Current Asset	Code	(1) Balance as at		2(1) Acquisition		D	2(2) isposal	2(3) Net Transactions	Balance as at 01.01	Works Certified During the Year	Transferred to Finished Assets	Balance as at 31.12	Holding Gain / Loss	Changes in Volume +I(-)	Balance	Balance as a 31.12	
~		01.01	Purchases	Transf	erred Work in	Sale	Transfers	2(3)=2(1)-2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i)+ 3(ii)-3(iii)	4(1)	(-)+ 4(2)	4(3)=4(1)+- 4(2)	5=1+2(3)+ 3(iv)+4(3)	
				Entities	Progress												
Machinery and Equipment	6112	xxx														1	
Transport Equipment	61121	xxx														,	
Passenger vehicles	6112101																
Cargo Vehicles	6112102																
Agricultural vehicles	6112103																
Industrial Vehicles	6112104																
Ambulance	6112105																
Ships	6112106																
Railway locomotives	6112107																
Aircraft	6112108																
Motor cycles	6112109																
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
Other Machinery and Equipment	61122	xxx															
Office Equipment	6112201							7								1	
Computer Equipment	6112202															1	
Electrical Equipment	6112203						1		1								
Communication Equipment	6112204																
Furniture	6112205																
Musical Instruments	6112206								1								
Medical Equipment	6112207															1	
Sports Equipment	6112208																
Paintings, Sculptures and other antique																	
Books, Periodicals and Journals	6112210																
Laboratory Instruments	6112211																
Industrial and manufacturing Equipme																	
Construction Equipment	6112213																
Broadcasting Equipment	6112214																
Defence Equipment	6112215																
Agricultural and dairy farm Equipment																	
Fire protection Equipment	6112217						XXX	XXX	( XXX	XXX	XXX	XXX	xxx	XXX	XXX	-	
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
Other Non Financial Assets	6113	xxx															
Work in Progress	61131	xxx															
Biological Assets	61132	xxx															
Intangible Assets	61133	xxx															
Computer Software	6113301																
Licenses	6113302	xxx															
Patents & Copyrights	6113303	xxx															
Trade Marks	6113304																
Broadcast Rights	6113305	xxx															

Expenditure Head No :	Ministry / Department / I	District Secreta	ariat :													
					(2)					(3)						
	Code	(1) Balance as at	Transactions							Work	in Progress		Changes			
Non Current Asset			2(1) Acquisition			2(2) Disposal		2(3) Net Transactions	Balance as at 01.01	s Works Certified During the Year	Transformed	Balance as at 31.12	Holding Gain / Loss	Changes in Volume +I(-)	Balance	Balance as at 31.12
		01.01	Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i)+ 3(ii)-3(iii)	4(1)	(-)+ 4(2)	4(3)=4(1)+- 4(2)	5=1+2(3)+ 3(iv)+4(3)
				Other Entities	Work in Progress							(, -()				
Service Contracts	6113306															
	Sub Total		xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
2 Inventories	612	xxx														xx
Strategic Stock	6121	xxx														xx
Other Inventories	6122	xxx														XX
Raw materials	61221	xxx														
Work in progress	61222	xxx														
Finish goods	61223	xxx														
Goods for resale	61224	xxx														
	Sub Total	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XX
3 Valuables	613	xxx														xx
Non produced Assets	614	xxx														xx
Land	6141	xxx														xx
Urban or Built-Up Land	61411	xxx														xx
Commercial and Services	6141101	4														
Industrial	6141102															
Transportation, Communication an																
Mixed Urban	6141104															
	Sub Total		XXX	XXX	xxx	XXX	xxx	XXX	XXX	XXX	xxx	XXX	XXX	XXX	XXX	XX
Agricultural	61412	xxx														xx
Orchards	6141201															
Vineyards	6141202															
Ornamental Horticultural	6141203															
ornamental Profitedital	Sub Total		xxx	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XX
Forest Land	61413	XXX		222	222	AAA	222	AAA	1	AAA	333	AAA	AAA	AAA	222	xx
Deciduous Forest Land	6141301															
Evergreen Forest Land	6141302															
Mixed Forest Land	6141303															
	Sub Total		xxx	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XX
Water	61414	XXX		AAA	222	aaa	AAA	AAA	1	1 100	333	, AAA	- AAA	, aaa	7.53	XX
Streams and Canals	6141401															
Lakes	6141402															
Reservoirs	6141403															
Bays and Estuaries	6141404															
- ajo ana zotaures	Sub Total		xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XX
Wet Land	61415	XXX		AAA	XXX		AAA	AAA		, aaa	AAA	, , , , ,			AAA	XX
Forested Wet Land	6141501	1														
Non forested Wet Land	6141502															
Ton forested wet Land	Sub Total		XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XX
Barren Land	61416	XXX		XXX	XXX	AXX	XXX	XXX	XXX	****	XXX	AXX	AXX	AXX	XXX	XX
Dry Salt Flats	6141601									1						l xx

Expenditure Head No:	Ministry / Department / I	istrict Secreta	riat :													
	Code	(1) Balance as at 01.01	(2)						(3)				(4)			
Non Current Asset			Transactions					Work in Progress				Changes				
			2(1) Acquisition			2(2) Disposal		2(3) Net Transactions	01.01	Certified	Transferred to Finished Assets	Balance as at 31.12	Holding Gain / Loss	Changes in Volume +I(-)	Balance	Balance as at 31.12
			Purchases	Other Entities	Work in Progress	Sale	Transfers	2(3)=2(1)-2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i)+ 3(ii)-3(iii)	4(1)	(-)+ 4(2)	4(3)=4(1)+- 4(2)	5=1+2(3)+ 3(iv)+4(3)
Beaches	6141602	xxx														
Sandy Areas Other than Beaches	6141603	xxx													, ,	
Bare Exposed Rock	6141604	XXX														
Strip Mines Quarries	6141605	xxx														
Gravel Pits	6141606	xxx														
	Sub Total	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	xxx	XXX
Subsoil Assets	6142	xxx														xxx
Other naturally occurring assets	6143	xxx														xxx
	Sub Total	xxx	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	xxx	XXX

Rs.