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அரசு கணக்குகள் திணைக்களம்

Department of State Accounts

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திகதி } 04.07.2017
Date }

State Accounts Circular No -: 257 /2017

All Secretaries to the Ministries
Heads of Departments and
District Secretaries

Reconciliation of Departmental Accounting Reports with Treasury Accounting Reports

Treasury Accounts Statements of respective institutions have to be downloaded each and every month by all the Departments by accessing website of the Department of State Accounts (www.treasury.gov.lk/web/departments-of-state-accounts/links) and a certified copy of the same should be handed over to the Superintendent of Audit who is responsible for auditing the relevant institution.

02. All the institutions should reconcile the following accounts with Departmental Books and monthly Treasury Accounts Statements to scrutinize the accuracy.

<u>Details of Accounts</u>	<u>Treasury Statements</u>	
1. Expenditure Accounts	(Table 31,33)	Tally/Not tally
2. Surcharge Accounts	(Table 31)	„
3. Revenue Accounts	(Table 66)	„
4. Refund from Revenue Accounts	(Table 66)	„
5. Deposit Accounts	(Table 67)	„
6. Advanced Accounts	(Table 67,68,69)	„
7. Imprest Accounts	(Table 67)	„
8. Fixed Assets Accounts	(Table 67,72(I))	„
9. FR 66 and Additional Provisions	(Table 73)	„
10. Rents and Work Advance Account	(Table 67)	„
11. Other Accounts in the Main Ledger	(Table 67)	„

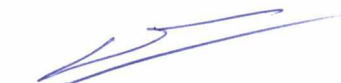
03. If any discrepancy observed in reconciling the monthly Treasury Accounts Statements with the Departmental Books of Accounts, the relevant reasons should be identified and measures should be taken immediately to correct these discrepancies prior to next month accounts summary.

04. A special attention should be paid to credits and debits to Revenue and Expenditure Heads for which provisions have not been made in Annual Budget Estimates, expenditure incurred exceeding the Budget Estimates and incorrect accounting treatments. Actions should be taken to rectify such discrepancies before submitting the next month accounts summary to the Department of State Accounts.

05. Monthly Accounts Reconciliation Statements from July 2017 should be forwarded by following the instructions contained in the Monthly Account Reconciliation menu of newcigas.treasury.gov.lk website and the post should no longer be used in forwarding these Reconciliation Statements to this department.

06. If any clarification need in updating Monthly Reconciliation Reports could be obtained from the Assistant Director, Mr. Tharshan on Tel. No. 0112484826 or by forwarding an email via newcigas2017@gmail.com

07. This Circular will supersede all the Circulars that have been issued earlier with relevant to this subject.



S.G. Senarathna
Director General

Copy: Auditor General