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அரசு கணக்குகள் திணைக்களம்

Department of State Accounts

මගේ අංකය }
எனது இல. }
My No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

දිනය }
திகதி }
Date } 17.10.2016

State Accounts Circular No: 251 /2016

Secretaries of Ministries
Heads of Departments
District Secretariats

Closing of Accounts for the Financial Year - 2016

In compliance with F.R.429, books of accounts for the financial year 2016 should be closed on 31st December, 2016. 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 2016 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 2016 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 2016, action should be taken to settle and account the relevant bills on or before 31st December 2016.
- 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 2016, to respective institutions in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2016 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 2016 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 2016.

3. Programme for closing of accounts for the financial year 2016

Serial No.	Task	Explanation related to the task	Due date
3.1	Closing of Cash Book for 2016	Should be performed according to the instructions issued by the Department of Treasury Operations.	31st December 2016
3.2	Submission of the Summary of Accounts for December 2016	First summary of accounts including all transactions occurred until 31 st December 2016.	Ref: State Accounts Circular 232/2013 (i) Institutions listed in Schedule I - before 04th January 2017 (ii) Institutions listed in Schedule II - before 06th January 2017
3.3	Issue of Treasury Accounting Statement for December 2016	The Treasury Accounting Statements including transactions of the summary of accounts in December 2016 will be released to the Department of State Accounts webpage of the Treasury Website http/www.treasury.gov.lk	Before 10th January, 2017

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 2016. The first supplementary summary of accounts should be submitted only after performing the month end process for December 2016 in the CIGAS program	On or before 18th January, 2017
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 2016 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 20th January, 2017
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 25th January, 2017

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 2016 should be submitted to the Department of State Accounts	On or before 31st January, 2017
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 03rd of February, 2017
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 14th February, 2017

3.10	Issue of Final Treasury Accounting Statement for the year 2016	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 16th February, 2017
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 2016 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 2017.	On or before 22nd February, 2017
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, 2017
3.13	Report on Capital Expenditure	Details on capital expenditure for the year 2016 to be submitted in the annexure II, to the Department of State Accounts. (in English language)	On or before 27th of February, 2017

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 27th of February, 2017
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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.

A. M. A. Harasgama

D.M.A. Harasgama
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 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 separately 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 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 - 2016

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

Object Code	Description	Financed by		Annual Expenditure	
		Domestic Funds	Foreign Funds	Projects completed during 2016	On-going projects at the end of the year 2016
	Examples				
2001	Repairs to Borella, Kaithadi, Yakkala, Ampara & Mananthoduwa Ayurvedic Hospitals	23	-	-	23
2002	<i>Primary Education - Model Primary School Project, Acquisition of Furnitures & Office Equipments, Library Furniture, Technical instruments, Drawing Instruments(50 Schools), eastern Music Instruments(150 Schools), Dev. Of Mathematic Subject & Primary Education(100 Schools), Dancing Instruments(200 Schools), Physical Educational Instruments, Computers, Laboratory equipments and other equipments [Completeed 80% of repairs in each school] / Repairs of buildings in National Schools - Pannipitiya Dharmapala, Kegalle Balika, Galle Mahinda, Hameed Al Hussania ,St.Pauls etc. (Around 40% has been completed) / New constructions in National Schools - Colombo Thurstan, Matugama Ananda Shasthralya, Kiribathgoda Viharamahedevi etc. (Work in progress in 12 schools)</i>	110	-	-	110
2003	Railway - Rehabilitation & Improvement of Vehicles (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)	2,779	-	-	2,779
2101	Development of coastal line - <i>Construction of 03 sheds/Purchase of 03 Locomotives from India</i>	-	419	419	-

Report on Capital Expenditure - 2016

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

Object Code	Description	Financed by		Annual Expenditure	
		Domestic Funds	Foreign Funds	Projects completed during 2016	On-going projects at the end of the year 2016
2102	Distribution of school equipments for Handicapped Students - 314 beneficiaries have been completed vocational training	3	-	-	3
2103	Bio Medical Equipment (58 Hemodialysis 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)	4,168	-	-	4,168
2104	Bridge Project - Importing and replacing 07 railway bridges at Dehiwala, Agulana, Wellawatta, Polgahawela, Narahenpita, Ganewatta, and Katugoda	60	464	524	-
2105	Deduru Oya Reservoir [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]	1,489	-	-	1,489
2201	Sri Lanka Transport Board (Purchased of 2200 new CTB Buses & 85 nos.of small buses / 1446 buses have been repaired / 500 Bus engines, 173 Giyer boxes & 266 Bus bodies have been Repaired)	2,633	-	-	2,633
2202	Assisting the farmers for Export Crop Development [Issued 83,900 plants for export agriculture crop cultivation, Improved 117 ha of lands, produced 0.38 Mn high quality plants]	360	-	-	360
2203					
2302	Improving gender inclusive access to clean energy & renewable energy [2,630 service connections were provided in Ampara District]	-	29	29	-

Report on Capital Expenditure - 2016

Expenditure Head No:

Ministry /Department / District Secretariat:

Rs. Mn

Object Code	Description	Financed by		Annual Expenditure	
		Domestic Funds	Foreign Funds	Projects completed during 2016	On-going projects at the end of the year 2016
2401	Capacity building of language teachers promoting trilingual Sri Lanka - 499 No. of teachers trained and 13 no. of work shops held for Capacity Development programmes for primary ISAs / 1056 no of teachers trained & 20 no. of work shops for Improve Grade 6-9 , 6-10 Second National Language (Sinhala/Tamil) new syllabus & teaching methods / Content development for e-thaksalawa / Prepare modules for Nenas Education service	-	25	25	-
2501	Kanthale suger company restructuring	17	-	17	-
2502	Thousand Hospital Development Programme -Development and supply medical equipments for selected base hospitals ,divisional hospitals and PMCU (Western province- 33,Central Province- 40, Sothern Province - 22, Nort Western province - 36, North Central Province - 28, Northern Province- 40, Eastern province - 28, Uva Province- 47, Sabaragamuwa- 35	96	-	96	-
2503					
2504	Northern Roads Connectivity - Rehabilitation and improvement of 127 km has been completed in Northern province(Improved Kebithigollewa – Hendagala Road - 12.90 km: 100% of road construction has been completed etc.)	91	1,027	-	1,118

Statement of Non Financial Assets - 2016

Rs.

Expenditure Head No :		Ministry / Department / District Secretariat :															
Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.....		
			2(1) Acquisition		2(2) Disposal		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			
			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												
1 Fixed Assets	611	xxx														xxx	
Building and Structures	6111	xxx														xxx	
Dwellings	61111	xxx														xxx	
House Boats	6111101	xxx															
Garages	6111102	xxx															
Mobile Homes	6111103	xxx															
Housing Schemes/Flats	6111104	xxx															
Rest Houses	6111105	xxx															
Hotels and Restaurants	6111106	xxx															
Quarters	6111107	xxx															
Circuits Bungalows	6111108	xxx															
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
Non Residential Building	61112	xxx														xxx	
Office Building	6111201	xxx															
Schools	6111202	xxx															
Hospitals	6111203	xxx															
Building for Public Entertainment	6111204	xxx															
Warehouse	6111205	xxx															
Air port	6111206	xxx															
Crematorium	6111207	xxx															
Markets	6111208	xxx															
Laboratories and/Research Stations	6111209	xxx															
Factories	6111210	xxx															
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
Other Structures	61113	xxx														xxx	
Highways, Streets,Road	6111301	xxx															
Bridges	6111302	xxx															
Tunnel	6111303	xxx															
Railways,Subways	6111304	xxx															
Air Field Runways	6111305	xxx															
Harbors,dams and other water works	6111306	xxx															
Structures associated with mining subsoil assets	6111307	xxx															
Communication,line,power line and pipelines	6111308	xxx															
Outdoor sport and recreation facilities	6111309	xxx															
Sewerage Treatment Complex	6111310	xxx															
Pumping Station	6111311	xxx															
Farms and Agriculture related Assets	6111312	xxx															
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	

Statement of Non Financial Assets - 2016

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.....	
			2(1) Acquisition			2(2) Disposal		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
			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)
				Other Entities	Work in Progress											
Machinery and Equipment	6112	xxx													xxx	
Transport Equipment	61121	xxx													xxx	
Passenger vehicles	6112101	xxx														
Cargo Vehicles	6112102	xxx														
Agricultural vehicles	6112103	xxx														
Industrial Vehicles	6112104	xxx														
Ambulance	6112105	xxx														
Ships	6112106	xxx														
Railway locomotives	6112107	xxx														
Aircraft	6112108	xxx														
Motor cycles	6112109	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
Other Machinery and Equipment	61122	xxx													xxx	
Office Equipment	6112201	xxx														
Computer Equipment	6112202	xxx														
Electrical Equipment	6112203	xxx														
Communication Equipment	6112204	xxx														
Furniture	6112205	xxx														
Musical Instruments	6112206	xxx														
Medical Equipment	6112207	xxx														
Sports Equipment	6112208	xxx														
Paintings, Sculptures and other antiques	6112209	xxx														
Books, Periodicals and Journals	6112210	xxx														
Laboratory Instruments	6112211	xxx														
Industrial and manufacturing Equipment	6112212	xxx														
Construction Equipment	6112213	xxx														
Broadcasting Equipment	6112214	xxx														
Defence Equipment	6112215	xxx														
Agricultural and dairy farm Equipment	6112216	xxx														
Fire protection Equipment	6112217	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
Other Non Financial Assets	6113	xxx													xxx	
Work in Progress	61131	xxx													xxx	
Biological Assets	61132	xxx													xxx	
Intangible Assets	61133	xxx													xxx	
Computer Software	6113301	xxx														
Licenses	6113302	xxx														
Patents & Copyrights	6113303	xxx														
Trade Marks	6113304	xxx														
Broadcast Rights	6113305	xxx														

Statement of Non Financial Assets - 2016

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.....	
			2(1) Acquisition		2(2) Disposal		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		
			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)
				Other Entities	Work in Progress											
Service Contracts	6113306	xxx														
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2 Inventories	612	xxx														xxx
Strategic Stock	6121	xxx														xxx
Other Inventories	6122	xxx														xxx
Raw materials	61221	xxx														xxx
Work in progress	61222	xxx														xxx
Finish goods	61223	xxx														xxx
Goods for resale	61224	xxx														xxx
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3 Valuables	613	xxx														xxx
4 Non produced Assets	614	xxx														xxx
Land	6141	xxx														xxx
Urban or Built-Up Land	61411	xxx														xxx
Commercial and Services	6141101	xxx														xxx
Industrial	6141102	xxx														xxx
Transportation, Communication and Utilities	6141103	xxx														xxx
Mixed Urban	6141104	xxx														xxx
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Agricultural	61412	xxx														xxx
Orchards	6141201	xxx														xxx
Vineyards	6141202	xxx														xxx
Ornamental Horticultural	6141203	xxx														xxx
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Forest Land	61413	xxx														xxx
Deciduous Forest Land	6141301	xxx														xxx
Evergreen Forest Land	6141302	xxx														xxx
Mixed Forest Land	6141303	xxx														xxx
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Water	61414	xxx														xxx
Streams and Canals	6141401	xxx														xxx
Lakes	6141402	xxx														xxx
Reservoirs	6141403	xxx														xxx
Bays and Estuaries	6141404	xxx														xxx
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Wet Land	61415	xxx														xxx
Forested Wet Land	6141501	xxx														xxx
Non forested Wet Land	6141502	xxx														xxx
	Sub Total	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Barren Land	61416	xxx														xxx
Dry Salt Flats	6141601	xxx														xxx

Statement of Non Financial Assets - 2016

Rs.

Expenditure Head No :

Ministry / Department / District Secretariat :

Non Current Asset	Code	(1) Balance as at 01.01.....	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.....		
			2(1) Acquisition			2(2) Disposal		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	
			Purchases	Transferred		Sale	Transfers										
				Other Entities	Work in Progress												
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	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	xxx