



தலைமைச் செயலாளர் செயலகம், கிழக்கு மாகாணம்
 ප්‍රධාන ලේකම් කාර්යාලය, නැගෙනහිර පළාත
 Secretariat of the Chief Secretary, Eastern Province

Web Site : www.ep.gov.lk

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கன்னியாவதி, வரோதயநகர்,
 த்‍රிசூகோணமலை

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මගේ අංකය
 எனது இல
 My No } EP/09/AP/04/2016/CIRU/78

ඔබේ අංකය
 உமது இல
 Your No }

දිනය
 திகதி
 Date } 15/11/2016

Provincial Treasury Circular No. PT/08 /2016

All Secretaries
 Deputy Chief Secretaries,
 Heads of Departments,
 Chairman of Provincial Statutory Authorities
 Eastern Province.

Closing of Accounts for the Financial Year 2016

Accounts for the financial year 2016 have to be closed on 31st December 2016 under Provincial Financial Regulation No 254. It is essential to forward your Summary of Accounts and other accounting documents to the Provincial Treasury accurately within the prescribed dates mentioned in the Annexure (1). It should be noted that the instructions issued in this circular regarding closing of accounts for the year 2016 should be strictly followed and complied with by all Ministries, Departments and Provincial Statutory Authorities.

1. Closing of the Cash book on 31st December 2016

- 1.1 The Cash book for the year 2016 should be closed at end of 31st December 2016 as follows:-
 Secretaries of the Ministries, Head of the Departments and Provincial Statutory Authorities should delegate authority to a responsible staff officer be named to close the cash book in their office and sub offices and a copy of the delegation of authority should be furnished to the Auditor General for information. This officer should draw a redline below the last entry in each cash book to prevent interpolation of any entries after 31st December 2016 and place his/her signature, write his/her name, designation and the date and time immediately below the red -line.
- 1.2 A cheque written in favour of the " Chief Secretary, Eastern Province" for the entire balance in the cash book as at 31st December 2016 should be forwarded to the Provincial Treasury Eastern Province, Trincomalee on or before 6th January 2017. Please furnish the details of above balance as referred in the annexure (II) with the cheque.
- 1.3 An initial imprest will be released during the second week of January 2017, to make urgent payments until the normal imprest is released.
- 1.4 No imprest what so ever will be released after initial imprest as per in 1.3 above by the Provincial Treasury to Ministries and Department which do not remit the balance of the cash book as at 31st December 2016 to Provincial Treasury on or before 6th January 2017. Even if there is No balance in the cash book, it should be intimated to the Provincial Treasury as per annexure (II) on or before 6th January 2017.

1.5 Pre-arrangements should be made to facilitate settlement of imprest issued to sub offices before 31st December 2016. Ministries and Departments operating with Zonal Office, District Office, Divisional Office or any sub office has to be informed by another circular to their sub offices to close the cash book before 31st December 2016 and to send a cheque to reach the Head Office on 31st December 2016

1.6 It should be noted that settlement of imprest balance for the year 2016 and the forwarding of various accounting reports to the Provincial Treasury before prescribed dates will be pre-conditioned for release of cash imprest by the Provincial Treasury. Any lapse in this regard will be resulted in stoppage of imprest.

2. Release of First Accounting Statement (Computer Print-out) for December 2016

2.1 The Summary of accounts for the month of December 2016 should be forwarded to the Provincial Treasury on or before 10th January 2017. All receipts and payments available to this date should be incorporated in preparing the summary of accounts.

2.2 Departments with sub office in other parts of the Province should not delay the preparation and rendition of the summary of accounts until receipt of particulars of receipts and payments from all sub office.

2.3 First supplementary summary of accounts prepared incorporating receipts and payments, which would not be incorporated in the first summary, together with corrections, if any relating to errors detected in the course of reconciliation of accounts should reach the Provincial Treasury on or before the 13th January 2017. It should be noted that all receipts and payments relevant to the year 2016 not accounted for previously should be incorporated in the above supplementary summary of accounts.

2.4 The first accounting statement (Computer Print-out) relevant to the month of December 2016 with details of all receipts and payments as reported by December 2016 summary of accounts including correction of errors will be issued on or before 18th January 2017

2.5 If you have made any debits against the votes without provision through the summary of accounts action to be taken to rectify them immediately after checking with the relevant accounting statements (Computer Print -outs)

3. Release of Second and Final Accounting Statement (Computer Print Out) for December 2016

3.1 After issuing of first accounting statement (Computer Print -Out) to all Ministries and Departments time will be given until 27th January 2017 to incorporate rectification of any errors detected in the first accounting statement (Computer Print Out) issued after all transactions up to 31st December 2016. Supplementary summaries from Ministries and Department for correction of errors and the details relating to corrections to be effected and forwarded to this Provincial Treasury on or before the 27th January 2017.

3.2 Action will be taken to issue the final accounting statements (computer print outs) for the year 2017 to all Ministries and Departments on or before 31st January 2017.

4. Appropriation Accounts, Revenue Accounts Annual reconciliations and Final Accounts.

4.1. Action should be taken to furnish the appropriation accounts and revenue accounts on or before 10th March 2017. Please be noted that the Provincial Treasury Fund Accounts of this Province will have to be submitted by the Provincial Treasury to the Auditor General before 31.03.2017 in terms of General Treasury Circular No.01/2004/of 24th February 2004.

4.2. The annual reconciliation statement of the Advance to public officers, Deposit reconciliation accounts and final accounts of the Commercial Advance accounts should be prepared and submitted to Provincial Treasury on or before 10th March 2016 to enable the Provincial Treasury to forward to the Auditor General it on or before 31.03.2017.

4.3. The Auditor General needs the reports of the annual stock/Inventory verification by way of Board of Survey to audit the accounts. Therefore the Board of Survey Report for the year 2016 should be submitted to the Auditor General on or before 31.03.2017 with copy to Provincial Treasury.

5. General

5.1. Summaries of accounts/transfer orders send by fax will not be entertained.

5.2. Supplementary summary of accounts submitted in respect of unaccounted items and corrections of errors after the summary for December 2016 should be marked **"December 2016 Supplementary"**

5.3. Ministries and Department, which forward their summaries in CD's / flash drive should send supplementary summaries of accounts also in CD's/ flash drive and marked "December 2016 supplementary". All corrections of errors and transfer should be incorporated in these CD's/flash drive and individual transfer orders will not be accepted. E-mail can be sent to the following address.

epacctp@yaho.com


5.4. Ministries and Departments placing orders with or obtaining services from other Ministries and Departments should take necessary action to call relevant bills and account before 31.12.2016

5.5. Details regarding debits or credits raised to other Heads of Expenditure should be promptly intimated to the relevant Ministries and Departments to facilitates closing of accounts

6. It should also be noted that Ministries and Departments have no authority to transfer provisions to the miscellaneous deposit accounts maintained at their offices without the approval of the Provincial Treasury.
7. In order to avoid misplacement of any monthly accounting statements (Computer Print outs) all Ministries and Departments are requested to call at the Provincial Treasury and take over the accounting statements (Computer Print Outs).
8. It is the responsibility of the officer appointed by the Chief Accounting officer/Accounting officer to ensure the closing of accounts as detailed above are smoothly executed.
9. If any clarifications on closing of accounts are required the following officers attached to Provincial Treasury may be contacted.

Chief Accountant- Accounts & Payment
Chief Accountant- Revenue Management
Chief Accountant -Budget

026-2222678/026-2050712
026-2223917
026-2224866


N.Meenadchisundaram
Deputy Chief Secretary-Finance,

Sgd.D.M.Sarath Abayagunawardana
Chief Secretary,EP.

Cc.

1. Secretary to Hon. Governor, Eastern Province, Trincomalee
2. Secretary, Ministry of Provincial Council & Local Government, Colombo.
3. Secretary, Finance Commission, Colombo
4. Assistant Auditor General, Eastern Province, Trincomalee.
5. Chief Internal Auditor, Provincial Audit Department, Eastern Province

Annexure (I)**Dates Relevant to Closing of Accounts for the Financial Year 2016**

1.	Submission of Virement Applications	On or before 8 th December 2016
2.	Closing of Cash Book for 2016	On 31 st December 2016
3.	Settlement of Cash Book balance to the Provincial Treasury	On or before 6 th January 2017
4.	Release of initial imprest for urgent payments in January	The 2 nd week of January 2017
5.	Submission of summary of accounts to December 2016	On or before 10 th January 2017
6.	Submission of first supplementary summary of accounts for December 2016,	On or before 13 th January 2017
7.	Issue of first accounting statement related to December 2016 summary of accounts (Computer Print Out)	On or Before 18 th January 2017
8.	Second & final supplementary summary of accounts	On or Before 27 th January 2017
9.	Issue of Final accounting statements by Provincial Treasury (Computer Print Out)	On or before 31 st January 2017
10.	Submission of details on Commitments and Liabilities to the Provincial Treasury	On or before 22 nd February
11.	Rendition of Appropriation Account and Revenue Account to the Provincial Treasury	On or before 10 th March 2017
12.	Rendition of Advance to Public Officers Account Reconciliation and Deposit Reconciliation Statement to the Provincial Treasury	On or before 10 th March 2017
13.	Final Accounts of Commercial Advance Activity to the Provincial Treasury	On or before 10 th March 2017 *
14.	Rendition of Annual Board of Survey Report to the Auditor General	On or before 31 st March 2017

* (If no operation during the year in respected of Commercial Advance Activity, please submit latest balance sheet along with nil profit and loss account)

My No:

Date:.....

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Deputy Chief Secretary-Finance
 Provincial Treasury,
 Eastern Province,
 Trincomalee

Closing of Cash Books as at 31st December 2016 and Remittance Cash Balance to the Provincial Treasury

Ministry/Department

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I hereby certify that the cash book balance as at 31st December 2016.

Is Rs

for which a cheque bearing No..... dated..... is enclosed herewith.

I further certify that there is no cash balance remit to the Provincial Treasury, other than the amount settled by the above cheque. The breakup of the balance imprest as given below

S.No	Item of Imprest	Amount
1.	Block Grant	
2.	CBG	
3.	PSDG	
4.	TESP/HSDP	
5.	Advance to Public Officers	
6.	Deposits	
7.	Others (Specify)	
	Total	

.....
Chief Accountant/Accountant

Head of the Department

Date:-.....