



1.5 Pre-arrangements should be made to facilitate settlement of imprest issued to sub offices before 31<sup>st</sup> December 2014. 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 31<sup>st</sup> December 2014 and to send a cheque to reach the Head Office on 31<sup>st</sup> December 2014

**1.6 It should be noted that settlement of imprest balance for the year 2014 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 2014**

2.1 The Summary of accounts for the month of December 2014 should be forwarded to the Provincial Treasury on or before 9<sup>th</sup> January 2015. 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 16<sup>th</sup> January 2015. It should be noted that all receipts and payments relevant to the year 2014 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 2014 with details of all receipts and payments as reported by December 2014 summary of accounts including correction of errors will be issued on or before 23<sup>rd</sup> January 2015

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 2014**

3.1 After issuing of first accounting statement (Computer Print -Out) to all Ministries and Departments time will be given until 27<sup>th</sup> January 2015 to incorporate rectification of any errors detected in the first accounting statement ( Computer Print Out ) issued after all transactions up to 31<sup>st</sup> December 2014. 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 27<sup>th</sup> January 2015.

3.2 Action will be taken to issue the final accounting statements (computer print outs) for the year 2014 to all Ministries and Departments on or before 30<sup>th</sup> January 2015.

#### 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 9<sup>th</sup> March 2015. 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 31.03.2015 in terms of General Treasury Circular No.01/2004/of 24<sup>th</sup> 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 16<sup>th</sup> March 2015 to enable the Provincial Treasury to forward to the Auditor General it on or before 31.03.2015.

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 2014 should be submitted to the Auditor General on or before 31.03.2015 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 2014 should be marked **"December 2014 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 2014 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.

[finance@ep.gov.lk](mailto:finance@ep.gov.lk)

or

[epacctpay@yahoo.com](mailto:epacctpay@yahoo.com)

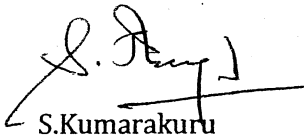
5.4. Ministries and Departments placing orders with or obtaining services from other Ministries and Departments should take necessary action to call relevant bills and account before 31.12.2014

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



S.Kumarakuru

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. A/Auditor General, Auditor General Department, Trincomalee.
5. Chief Internal Auditor, Provincial Audit Department, Eastern Province

## Annexure (I)

**Dates Relevant to Closing of Accounts for the Financial Year 2014**

1.	Submission of Virement Applications	Till 10 <sup>th</sup> December 2014
2.	Closing Cash Book	On 31 <sup>st</sup> December 2014
3.	Settlement of Cash Book balance to the Provincial Treasury	On or before 5 <sup>th</sup> January 2015
4.	Release of initial imprest for urgent payments in January	The 2 <sup>nd</sup> week of January 2015
5.	Submission of summary of accounts related to December 2014	On or before 9 <sup>th</sup> January 2015
6.	Submission of first supplementary summary of accounts related to December 2014, if it is necessary	On or before 16 <sup>th</sup> January 2015
7.	Issue of first accounting statement related to December 2014 summary of accounts (Computer Print Out)	On or Before 23 <sup>rd</sup> January 2015
8.	Rectifications of errors which were found on the above statements (second & final supplementary summary of accounts)	On or Before 27 <sup>th</sup> January 2015
9.	Issue of Final accounting statements by Provincial Treasury (Computer Print Out)	On or before 30 <sup>th</sup> January 2015
10.	Rendition of Appropriation Account and Revenue Account to the Provincial Treasury	On or before 09 <sup>th</sup> March 2015
11.	Rendition of Advance to Public Officers Account Reconciliation and Deposit Reconciliation Statement to the Provincial Treasury	On or before 16 <sup>th</sup> March 2015
12.	Final Accounts of Commercial Advance Activity to the Provincial Treasury	On or before 16 <sup>th</sup> March 2015 *
13.	Rendition of Annual Board of Survey Report to the Auditor General	On or before 31 <sup>st</sup> March 2015

\* (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:.....

.....

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

### Closing of Cash Books as at 31<sup>st</sup> December 2014 and Remittance Cash Balance to the Provincial Treasury

Ministry/Department

.....  
 I hereby certify that the cash book balance as at 31<sup>st</sup> December 2014.

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.	1000 School	
8.	UNICEF	
9.	Others ( Specify)	
	Total	

.....  
 Chief Accountant/Accountant

Head of the Department

Date:-.....