



பிரதம செயலாளர் செயலகம், வட மாகாண சபை

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Chief Secretary's Secretariat, Northern Provincial Council

187, அடியபாதம் வீதி, திருநெல்வேலி, யாழ்ப்பாணம்

187, අඩියපාදම් පාර, දිල්නෙල්වෙලි, යාපනය



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187, Adiyapatham Road, Thirunelvely, Jaffna

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My No:- NP/09/FRM/2011

08.11.2011

PROVINCIAL TREASURY CIRCULAR NO: PT/09/2011

Secretaries,
Deputy Chief Secretaries,
Heads of Departments,
Northern Province.

CLOSING OF ACCOUNTS FOR THE FINANCIAL YEAR 2011

Accounts for the financial year 2011 have to be closed on 31st December 2011 under Provincial Financial Regulation. 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 also be noted that the instructions issued in this circular regarding closing of accounts for 2011 should be strictly followed and complied with by all Ministries and Departments.

1. Closing of the Cash Book on 31st December 2011

1.1 The Cash Book for the Year 2011 should be closed at the end of 31st Dec. 2011 as follows:-

Secretaries of the Ministries and Heads of the Departments should delegate authority to a responsible staff officer by name to close the Cash Books in their offices 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 red-line below the last entry in each cash book to prevent interpolation of any entries after 31st December 2011 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, Northern Province**" for the entire balance in the cashbook as at 31.12.2011 should be forwarded to the Provincial Treasury, Northern Province, 79/2, Racca Road, Chundukulli on or before 6th Jan. 2012.

1.3 An initial imprest will be released during the first week of January 2012 to make urgent payments until the normal imprest is released.

1.4 No imprest what so ever will be released after the initial imprest as stated in 1:2 above by the Provincial Treasury to Ministries and Departments which do not remit the balance of the cash book as at 31.12.2011 to Provincial Treasury on or before 6th January 2012. Even if there is no balance in the cashbook, it should be intimated to this Treasury as per Annexure (II) form on or before 6th Jan 2012.

1.5 Pre-arrangements should be made to facilitate settlement of imprest issued to sub offices before 31.12.2011. The Provincial Ministries and Departments operating with Zonal Office, District Office, Divisional Office or any sub office has to be informed by a circular to their sub offices to close the cash book before 26.12.2011 and to send a cheque to reach the Head quarters before 28.12.2011.

1.6 It should be noted that settlement of imprest balance for the year 2011 and the forwarding of various accounting reports to the Provincial Treasury before prescribed dates will be a pre-condition for release of cash imprest by the Provincial Treasury. Any lapses in this regard will be resulted in stoppage of imprest.

2. Issue of first Accounting Statement (Computer Print-out) for December 2011

- 2.1 The Summary of Accounts for the month of December 2011 should be forwarded to the Provincial Treasury on or before 6th Jan. 2012. All receipts and payments available to this date should be incorporated in preparing the Summary of Accounts.
- 2.2 Departments with sub-offices 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-offices.
- 2.3 First Supplementary Summary of Accounts prepared incorporating receipts and payments, which would not be included 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 Jan. 2012. It should be noted that all receipts and payments relevant to the year 2011 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 Dec. 2011 with details of all receipts and payments reported by Dec. 2011 Summary of Accounts including correction of errors will be issued on or before 25th Jan. 2012.
- 2.5 If you have made any debits against the votes without provision through the Summary of Accounts action has to be taken to rectify them immediately after checking with the relevant Accounting Statements (Computer Print-outs).

3. Issue of Second & Final Accounting Statement (Computer Print-out) for December 2011.

- 3.1 After issuing of first Accounting Statement (Computer Printout) to all Ministries and Departments time will be given until 2nd Feb. 2012 to incorporate rectification of any error detected in the first Accounting Statement (Computer Print-out) issued after all transactions up to 31st Dec.2011. Supplementary Summaries from Ministries and Departments for correction of errors and the details relating to corrections to be effected by the Provincial Treasury should be forwarded to this Provincial Treasury on or before the 2nd Feb. 2012.
- 3.2 Action will be taken to issue the Final Accounting Statements (Computer Print-outs) of the month of Dec. 2011 to all Ministries and Departments on or before 6th Feb. 2012.

4. Appropriation Accounts & Revenue Accounts

- 4.1. Action should be taken to furnish the Appropriation Accounts and Revenue Accounts to Provincial Treasury on or before 15th Feb. 2012. Please be noted that the Provincial Fund Accounts of this Province will have to be submitted by the Provincial Treasury to the General Audit before 15.03.2012.
- 4.2 The following Annual Reconciliation Statements should be prepared and submitted to **Provincial Treasury** on or before following dates.

1. Advance to Public Officer's Account	31.01.2012
2. Final Account of the Advance Accounts Activities	15.02.2012
3. Deposit Reconciliation	31.01.2012


Provincial Treasury should be forwarded the above reconciliation statements to General Audit on or before 20.02.2012.

- 4.3 The Auditor General needs the reports of the Annual Stock/Inventory verification of the Board of Survey to Audit the accounts. Therefore the Board of Survey Report should be submitted to the Audit before 31.01.2012.

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 should be marked "December 2011 Supplementary".
- 5.3 Ministries and Departments, which forward their summaries in floppy diskettes, should send Supplementary Summaries of Accounts also in floppy diskettes and marked "December 2011 Supplementary". All corrections of errors and transfers should be incorporated in these floppy diskettes and individual transfer orders will not be accepted.
- 5.4 Ministries and Departments placing orders with or obtaining services from other Ministries and Departments should take necessary action to call for relevant bills and account them before 31.12.2011.
- 5.5 Details regarding debits or credits raised to other Heads of Expenditure should be promptly intimated to the relevant Ministries and Departments to facilitate 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. It is the responsibility of the Accounting Officer to ensure that the Closing of Accounts as detailed above are smoothly executed.
- 8. 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).
- 9. If any clarifications on closing of account are required, the following officer attached to Provincial Treasury may be contacted:-
Director - Accounts & Payments - 021-2220852

Your kind co-operation is requested to close the accounts on time please.


A.Sivaswamy
Chief Secretary,
Northern Province.

A. SIVASWAMY
Chief Secretary
 Northern Province

- Copies to:
- 1. Secretary to the Hon. Governor, NP.
 - 2. Secretary, M/PC & LG., Colombo.
 - 3. Secretary-Finance Commission, Colombo
 - 4. Asst. Auditor General, NP.
 - 5. Director, Provincial Audit, NP.
- } for your information please.

Annexure I**DATES RELEVANT TO CLOSING OF ACCOUNTS FOR THE FINANCIAL YEAR -2011.**

- | | |
|--|-----------------------------------|
| 1. Closing of Cash Book | on 31.12.2011 |
| 2. Settlement of Cash Book Balance to the Provincial Treasury | On or before
06.01.2012 |
| 3. Release of initial imprest for urgent payments in January 2012 | The first week of
January 2012 |
| 4. Submission of Summary of Accounts related to December 2011 | On or before
06.01.2012 |
| 5. Submission of Second and Final Summary of Accounts related to December 2011, if it is necessary | On or before
13.01.2012 |
| 6. Issue of First Accounting Statement related to December 2011 Summary of Accounts (Computer Printouts) | Before 25.01.2012 |
| 7. Rectifications of errors which were found on the above statements | On or before
02.02.2012 |
| 8. Issue of Final Accounting Statements by Provincial Treasury Computer Printouts | On or before
06.02.2012 |
| 9. Rendition of Appropriation Account and Revenue Account to the Provincial Treasury (04 Copies) | On or before
15.02.2012 |
| 10. Rendition of Advances to Public Officers Account Reconciliation Statement to the Provincial Treasury (04 Copies) | On or before
31.01.2012 |
| 11. Rendition of Deposit Reconciliation Statement to the Provincial Treasury (04 Copies) | On or before
31.01.2012 |
| 12. Rendition of Annual Board of Survey Report to the Auditor General | On or before
31.01.2012 |
| 13. Final Accounts of Advance Account Activity to the Provincial Treasury (04 Copies) | On or before
15.02.2012 |

Annexure - II

My No:-

Date:-

Deputy Chief Secretary – Finance,
 Provincial Treasury,
 Northern Province,
 79/2, Racca Road,
 Chundukulli.

**Closing of Cash Book as at 31.12.2011 & Remittance of Cash Balance
 to the Provincial Treasury**

Ministry / Department:.....

I hereby certify that the Cash Book balance as at 31st December, 2011 of the Ministry / Department is Rs..... for which a cheque bearing No. dated is enclosed herewith. I further certify that there is no **Cash balance to remit to the Provincial Treasury**, other than the amount settled by the above cheque. After the remittance of the above amount the imprest balance tallies / does not tally due to the following reasons:- (Reasons are given as detail)

S. No.	Reason	Amount
	<i>Total</i>	

Forwarding Cash book balance details

S. No.	Reason	Amount
	<i>Total</i>	

.....
**Chief Accountant / Accountant /
 Head of the Department**

Date:-