



பிரதம செயலாளர் செயலகம், வடக்கு மாகாண சபை

ප්‍රධාන ලේකම් කාර්යාලය, උතුරු පළාත් සභාව
Chief Secretary's Secretariat, Northern Provincial Council



63, நல்லூர் குறுக்கு வீதி, நல்லூர், யாழ்ப்பாணம்.
63, කල්ලේ හරස් පාර, කල්ලේ, යාපනය.
63, Nallur Cross Street, Nallur, Jaffna.

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My No: NP/09/AP/CIR/2016

07.11.2016

Provincial Finance Circular No: - PF/AP/05/2016

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

CLOSING OF ACCOUNTS FOR THE FINANCIAL YEAR – 2016

The Books of accounts for the financial year 2016 have to be closed on 31st December 2016 under Provincial Financial Regulation 254. Accordingly your summary of accounts and other relevant accounting documents pertaining to this year should be accurately prepared and forwarded to the Office of the Deputy Chief Secretary- Finance, within the prescribed dates mentioned in this circular. It should also be noted that the instructions issued in this circular regarding closing of accounts for 2016 should be strictly followed and complied with by the Provincial Ministries and the Departments.

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

The cash book for the Year 2016 should be closed at the end of 31st Dec. 2016 in the following manner:-

1.1 The Secretaries of the Provincial 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. The financial transactions for the year 2016 should be finalized as at 31st December 2016 by the authorized officer and no any financial transaction should be made thereafter. In the offices where cash books are further utilized in line with the CIGAS programme, the authorized officer should close the cash books for 2016 and place a note of his/ her name, designation, date and time having drawn a red line below the last entry of each cash books in order to prevent any entry of financial transaction after 31st December 2016 being included in the cash book relevant to the year 2016.

1.2 Provincial Secretaries and Heads of Departments should write a cheque in favour of the "Chief Secretary, Northern Province" for the entire balance in the cashbook as at 31.12.2016 should be forwarded to the Office of the Deputy Chief Secretary – Finance, Northern Province, 61/1, Nallur Cross Street, Nallur, Jaffna on or before 1st Jan.2017.

பிரதி பிரதம செயலாளர்
නියෝජ්‍ය ප්‍රධාන ලේකම්
DEPUTY CHIEF SECRETARY

நிர்வாகம்
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ADMINISTRATION

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நிதி
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FINANCE

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திட்டமிடல்
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ஆளணிப் பயிற்சி
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பிரதம உள்ளக கணக்காய்வாளர்
ප්‍රධාන අභ්‍යන්තර මිණක
CHIEF INTERNAL AUDITOR

Tel : 021 222 0796 (Dir)
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e-mail : npcaudit@yahoo.com

2. Settlement of Imprest Accounts

- 2.1 The Ministries and Departments not having sub offices should complete the Form in the annexure I confirming the cash book balance as at 31st December 2016 should promptly be submitted to the Office of the Deputy Chief Secretary – Finance on 2nd of January 2017.
- 2.2 The Ministries and Departments having sub offices should complete Form in the annexure I confirming the cash book balance as at 31st December 2016 should promptly be submitted to the Office of the Deputy Chief Secretary – Finance on or before 4th January 2017.
- 2.3 Any Ministry or Department should not withhold any part of the imprest since an initial imprest will be released to Ministries and Departments on the first working day of the year 2017. Even if there is no cash book balance at the end of the year, “NIL” report should be sent directly to the Office of the Deputy Chief Secretary – Finance.
- 2.4 Please also note that subsequent releases other than the initial imprest for the year 2017 will be released by the Office of the Deputy Chief Secretary – Finance to Ministries and Departments only after requirements laid down in Para 2.1, 2.2 & 2.3 above are fulfilled.
- 2.5 Pre-arrangements required to facilitate settlement of sub imprest issued to sub offices and officers should be made, in order to remit the balances of Imprest to the Office of the Deputy Chief Secretary – Finance on 4th January 2017. It is presumed that you would discuss with your sub offices and adopt a convenient method similar to 2.1 when you collect such cash balances from sub offices as at 30th December 2016.

3. General Instructions

- 3.1 Details of monthly accounts with regard to Head Number of your Ministry/ Department checked with computer print issued by the Office of the Deputy Chief Secretary – Finance and the debits made against the votes without adequate provisions should be corrected immediately.
- 3.2 The prior approval of the respective Ministry/ Department should be obtained in making entries in the accounts of another Ministry/ Department through supplementary summary of accounts.
- 3.3 The application for correction of any erroneous accounting must be forwarded to the Office of the Deputy Chief Secretary – Finance in the instance where it is impracticable to make such entries in the summary of accounts using CIGAS Programme of the respective Ministry/ Department. The relevant Ministry/ Department is responsible for the accuracy of the information given in the transfer order forwarded to this office for making errors correction.
- 3.4 The certified Final Accounting Statement of the year 2016 of the respective Ministry/ Departments will be released in the form of computer print of the Office of the Deputy Chief Secretary – Finance. It is required to send an officer to this office to collect the documents and this office to be informed the absence of such arrangements in advance, and accordingly action will be taken to send the respective accounting statement to such

institutions by post. It should be noted particularly that the appropriation account 2016 should only be prepared as per the information in the certified Final Accounting Statement.

- 3.5 If any Ministry/ department procured goods or services from another state or private institution during the year 2016, action to be taken to account the relevant bills on or before 31st December 2016.
- 3.6 In terms of PFR 162 transfer of provisions remained in your heads at the end of the year to Deposit Accounts would be permitted only, where the approval of the Chief Secretary has been granted in that respect. As the Office of the Deputy Chief Secretary – Finance allocates a new deposit account number under 6000 to the respective institutions for the year 2016 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 the deposit accounts that are currently operated for the previous years or general deposit accounts. In making these requests, it should be ensured that the adequate provisions are available in the particular vote.
- 3.7 It is also required to ensure that there are no discrepancies in the accounts, after reconciliation of all the accounts shown in the books of the Ministry/ department with the accounting information available in the Final Accounting Statement 2016 prior to the closing of accounts.

4. The programme inclusive of the tasks related to the closing of accounts in the financial year 2016 and the final dates.

No	Task	Explanation related to the task	Scheduled due date for the task
4.1	Closing of Cash Book in the year 2016 respective Ministries& Departments	Should be performed according to this instructions	On 31 st December 2016
4.2	Settlement of cash book balance	Settlement should be made to Office of the Deputy Chief Secretary – Finance as per this circular	On 2 nd January 2017 On 4 th January 2017
4.3	Submission of the first summary of accounts including transactions in December 2016	This summary of accounts should be submitted as per this instructions	On or before 5 th January 2017
4.4	Issue of the First Accounting Statement	The First Accounting Statement including the transactions of the first Summary of Accounts in December 2016 is released through computer print.	Before 11 th January 2017

No	Task	Explanation related to the task	Scheduled due date for the task
4.5	Submission of the Supplementary Summary of Accounts	The supplementary summary of Accounts, including only the transactions which could not be included in the first summary of Accounts in December 2016 should be submitted. The supplementary summary of accounts should be submitted only after running the month end process for December 2016 in the CIGAS program.	On or before 18 th January 2017
4.6	Issue of Final Accounting Statement	Issue of the Final Accounting Statement after inclusion of correction of errors in supplementary summary of Accounts.	On or before 25 th January 2017
4.7	Submission of details on commitments and liabilities as per the form in the annexure II	Submission of details on commitments and liabilities to be settled at the end of the year 2016. Any liabilities or commitments which will not be mentioned in this annexure II, should not be settled in the year 2016.	On 25 th January 2017
4.8	Rendition of Deposit Reconciliation Statement (4 copies)	Submitted to the Office of the Deputy Chief Secretary – Finance	On or before 1 st February 2017
4.9	Rendition of Annual Board of Survey Report	Submitted to the Auditor General with copy to the Office of the Deputy Chief Secretary – Finance	On or before 2 nd February 2017
4.10 4.10.1 4.10.2	Advance Accounts Rendition of Public Officers Account Reconciliation Statement (4 copies) Rendition of Final Accounts of Advance Account Activities (4 copies)	The originals of all the advance accounts should be forwarded to the Office of the Deputy Chief Secretary – Finance	On or before 8 th February 2017


No	Task	Explanation related to the task	Scheduled due date for the task
4.11	Rendition of Appropriation Account and Revenue Account(4 copies)	Submitted to the Office of the Deputy Chief Secretary – Finance	On or before 9 th February 2017
4.12	Report of the Capital Expenditure	Details on capital expenditure for the year 2016 to be submitted in annexure III, to the Office of the Deputy Chief Secretary – Finance.	On or before 9 th February 2017

For further clarification with regard to this circular, the following officer in the Office of the Deputy Chief Secretary – Finance could be contacted.

Chief Accountant – Accounts & Payments, N.P

021 2220852

All the Secretaries and Head of the Departments are kindly requested to cooperate in achieving the financial accountability in preparation of the Accounts in year 2016 in complying with the aforementioned procedure on closing of Accounts.


A. Pathinathan,
Chief Secretary
Northern Province

Copies to –

1. Secretary to the Hon. Governor, NP
2. Secretary, M/PC & LG, Colombo - 01
3. Secretary, Finance Commission, Colombo – 04
4. Asst. Auditor General, N.P
5. Chief Internal Auditor, NP

- Inform to the Hon. Governor

} for your information please

My No: -

Date: -

Deputy Chief Secretary – Finance,
Office of the Deputy Chief Secretary -Finance,
Northern Provincial Council,
61, Nallur Cross Street,
Jaffna.

**Closing of Cash Book as at 31.12.2016 & Remittance of Cash Balance
to the Office of the Deputy Chief Secretary – Finance**

Ministry / Department:

I hereby certify that the Cash Book balance as at 31st December, 2016 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 Office of the Deputy Chief Secretary -Finance**, 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
	Block Grant	
	CBG	
	PSDG	
	Deposit	
	APO	
	UNICEF	
	TSEP/HSDP	
	CKB	
	CSR	
	<i>Total</i>	

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

Date:-

Statement of Liabilities and Commitments.

Name of Special Expenditure Unit:- Ministry / Department-

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 as follows.

1. Ministries / Government department
2. State Corporations / Statutory Boards
3. Private Parties

** Liabilities are transaction of which payments have

Report on Capital Expenditure-2016.

Ministry / Department: -

Expenditure Head No: -

Programme No & Title: -

Object Code	Description	Financed by		Annual Expenditure	
		Domestic Fund	Foreign Funds	Projects completed during 2016	On-going Projects at the end of the year 2016