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Chief Secretary's Secretariat, Northern Provincial Council



187, ஆடியபாதம் வீதி, திருநெல்வேலி, யாழ்ப்பாணம்
187, ஈடீயபாதம் வீதி, திருநெல்வேலி, யாழ்ப்பாணம்
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My No:- NP/09/FRM/CIR/2013

Date:- 10.12.2013

PROVINCIAL FINANCIAL CIRCULAR NO : PF/12/2013

The Provincial Secretaries,
Heads of Departments,
Northern Province.

Closing of Accounts for the Financial Year – 2013

The Books of accounts for the financial year 2013 have to be closed on 31st December 2013 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 the Annexure (1). It should also be noted that the instructions issued in this circular regarding closing of accounts for 2013 should be strictly followed and complied with by the Provincial Ministries and the Departments.

1. Closing of the Cash Book on 31st December 2013

The cash book for the Year 2013 should be closed at the end of 31st Dec. 2013 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 2013 should be finalized as at 31st December 2013 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 2013 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 2013 being included in the cash book relevant to the year 2013.

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| பிரதம செயலாளர் கிளையின் உதவி செயலாளர் UTY CHIEF SECRETARY | நிர்வாகம் செலாட்சு ADMINISTRATION | Tel : 021 320 2571 (Dir) : 021 222 0960 (Gen) Fax : 021 222 0950 e-mail : ppas.np@gmail.com | நிதி இயக்கு FINANCE | Tel : 021 222 0850 (Dir) : 021 222 0854 (Gen) Fax : 021 222 0853 e-mail : nptreasury@gmail.com | திட்டமிடல் கூலியாட்சு PLANNING | Tel : 021 223 0355 (Dir) : 021 223 0451 (Gen) Fax : 021 223 0354 e-mail : npplan@sltnet.lk |
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- 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 31.12.2013 should be forwarded to the Office of the Deputy Chief Secretary – Finance, Northern Province, 79/2, Racca Road, Chundukkuli on or before 1st Jan.2014.

2.Settlement of Imprest Accounts

- 2.1 The Ministries and Departments not having sub offices should complete the Form in the annexure II confirming the cash book balance as at 31st December 2013 should promptly be submitted to the Office of the Deputy Chief Secretary – Finance on 1st of January 2014.
- 2.2 The Ministries and Departments having sub offices should complete Form in the annexure II confirming the cash book balance as at 31st December 2013 should promptly be submitted to the Office of the Deputy Chief Secretary – Finance on or before 2nd January 2014.
- 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 2014. 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 2014 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 imprests 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 2nd January 2014. 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 31st December 2013.

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 2013 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 2013 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 2013, action to be taken to account the relevant bills on or before 31st December 2013.
- 3.6 In terms of PFR 245 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 2013 in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2013 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 2013 prior to the closing of accounts.

4. The programme inclusive of the tasks related to the closing of accounts in the financial year 2013 and the final dates.

| S.No | Task | Explanation related to the task | Scheduled due date for the task |
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| 4.1 | Closing of Cash Book in the year 2013 respective ministries & departments | Should be performed according to this instructions | On 31 st December 2013 |
| 4.2 | Settlement of cash book balance | Settlement should be made to Office of the Deputy Chief Secretary – Finance as per this circular | On 1 st January 2014 On 2 nd January 2014 |
| 4.3 | Submission of the first summary of accounts including transactions in December 2013 | This summary of accounts should be submitted as per this instructions | On or before 6 th January 2014 |
| 4.4 | Issue of the First Accounting Statement | The First Accounting Statement including the transactions of the first Summary of Accounts in December 2013 is released through computer print. | Before 10 th January 2014 |

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| 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 2013 should be submitted. The supplementary summary of accounts should be submitted only after running the month end process for December 2013 in the CIGAS program. | On or before 17 th January 2014 |
| 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 24 th January 2014 |
| 4.7 | Submission of details on commitments and liabilities as per the form in the annexure III | Submission of details on commitments and liabilities to be settled at the end of the year 2013. Any liabilities or commitments which we not mentioned in this annexure III, should not be settled in the year 2014 | On 24 th January 2014 |
| 4.8 | Advance Accounts | The originals of all the advance accounts should be forwarded to the Office of the Deputy Chief Secretary – Finance | On or before 3 rd February 2014 |
| 4.8.1 | Rendition of Public Officers Account Reconciliation Statement (4 copies) | | |
| 4.8.2 | Rendition of Final Accounts of Advance Account Activities (4 copies) | | |

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| 4.9 | Rendition of Appropriation Account and Revenue Account (4 copies) | Submitted to the Office of the Deputy Chief Secretary – Finance | On or before 10 th February 2014 |
| 4.10 | Rendition of Deposit Reconciliation Statement (4 copies) | Submitted to the Office of the Deputy Chief Secretary – Finance | On or before 15 th January 2014 |
| 4.11 | 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 31 st January 2014 |

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 2013 in complying with the aforementioned procedure on closing of Accounts.


R. Wijialudchumi,

Chief Secretary.
Chief Secretary
Northern Province

Copies to –

1. Secretary to the Hon. Governor, NP - inform to the Hon. Governor
 2. Secretary, M/PC & LG, Colombo - 01
 3. Secretary, Finance Commission, Colombo – 04
 4. Chief Internal Auditor, NP
 5. Asst. Auditor General, NP
- } for your information please