



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.  
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My No: - NP/09/AP/4/CIR/2017

30.10.2017

PROVINCIAL FINANCE CIRCULAR NO: - PF/AP/05/2017

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

**CLOSING OF ACCOUNTS FOR THE FINANCIAL YEAR – 2017**

The Books of accounts for the financial year 2017 have to be closed on 31st December 2017 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 Provincial Treasury, 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 2017 should be strictly followed and complied with by the Provincial Ministries and the Departments.

**1. Closing of the Cash Book on 31<sup>st</sup> December 2017**

The cash book for the Year 2017 should be closed at the end of 31<sup>st</sup> Dec. 2017 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 2017 should be finalized as at 31<sup>st</sup> December 2017 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 2017 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 31<sup>st</sup> December 2017 being included in the cash book relevant to the year 2017.

1.2 Provincial Secretaries and Heads of Departments should write a cheque in favor of the "Chief Secretary, Northern Province" for the entire balance in the cashbook as at 31.12.2017 should be forwarded to the Provincial Treasury, Northern Province, 61/1, Nallur Cross Street, Nallur, Jaffna on 1<sup>st</sup> Jan.2018.

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 DEPUTY CHIEF SECRETARY

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## **2. Settlement of Imprest Accounts**

- 2.1 The Ministries and Departments should complete the Form in the annexure I confirming the cash book balance as at 31<sup>st</sup> December 2017 should promptly be submitted to the Provincial Treasury on 1<sup>st</sup> of January 2018.
- 2.2 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 2018. Even if there is no cash book balance at the end of the year, "NIL" report should be sent directly to the Provincial Treasury.
- 2.3 Please also note that subsequent releases other than the initial imprest for the year 2018 will be released by the Provincial Treasury to Ministries and Departments only after requirements laid down in Para 2.1, 2.2 above are fulfilled.
- 2.4 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 Provincial Treasury on 1<sup>st</sup> January 2018. 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 30<sup>th</sup> December 2017.

## **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 Provincial Treasury 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 Provincial Treasury 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 2017 of the respective Ministry/ Departments will be released in the form of computer print of the Provincial Treasury. 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 2017 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 2017, action to be taken to account the relevant bills on or before 31<sup>st</sup> December 2017.

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 Provincial Treasury allocates a new deposit account number under 6000 to the respective institutions for the year 2017 in order to transfer the remaining provisions so approved; under any circumstances, transfer of budgetary provisions in the year 2017 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 2017 prior to the closing of accounts.

**4. The programme inclusive of the tasks related to the closing of accounts in the financial year 2017 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 2017 respective Ministries& Departments	Should be performed according to this instructions	31 <sup>st</sup> December 2017
4.2	Settlement of cash book balance	Settlement should be made to Provincial Treasury as per this circular	1 <sup>st</sup> January 2018
4.3	Submission of the first summary of accounts including transactions in December 2017.	This summary of accounts should be submitted as per this instructions	Before 5 <sup>th</sup> January 2018
4.4	Issue of the First Accounting Statement	The First Accounting Statement including the transactions of the first Summary of Accounts in December 2017 is released through computer print.	Before 11 <sup>th</sup> January 2018

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 2017 should be submitted. The supplementary summary of accounts should be submitted only after running the month end process for December 2017 in the CIGAS program.	Before 18 <sup>th</sup> January 2018
4.6	Issue of Final Accounting Statement	Issue of the Final Accounting Statement after inclusion of correction of errors in supplementary summary of Accounts.	Before 25 <sup>th</sup> January 2018
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 2017. Any liabilities or commitments which will not be mentioned in this annexure II, should not be settled in the year 2017.	Before 25 <sup>th</sup> January 2018
4.8	Rendition of Deposit Reconciliation Statement (4 copies)	Submitted to the Provincial Treasury	Before 1 <sup>st</sup> February 2018
4.9	Rendition of Annual Board of Survey Report	Submitted to the Auditor General with copy to the Provincial Treasury	Before 2 <sup>nd</sup> February 2018
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 Provincial Treasury	Before 8 <sup>th</sup> February 2018

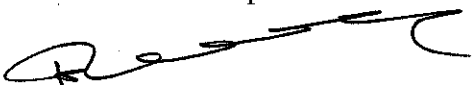
No	Task	Explanation related to the task	Scheduled due date for the task
4.11	Rendition of Appropriation Account and Revenue Account(4 copies)	Submitted to the Provincial Treasury	Before 9 <sup>th</sup> February 2018
4.12	Report of the Capital Expenditure	Details on capital expenditure for the year 2017 to be submitted in annexure III, to the Provincial Treasury.	Before 9 <sup>th</sup> February 2018
4.13	Fixed Assets Schedule reported through Summary of Accounts	For the purpose of preparation of accounts on Accrual Basic, a schedule including fixed assets as per Annexure IV of SA/AS/AA/Circular dated 24.01.2013 need to be submitted to the Provincial Treasury and the total value of this schedule shall be equal to the sum of Main Ledger Accounts balances of 611, 612,613,614 , In addition to the hard copy of this Schedule, a soft copy should be sent via <a href="mailto:dcsfnp09@gmail.com">dcsfnp09@gmail.com</a>	Before 30 <sup>th</sup> January 2018

For further clarification with regard to this circular, the following officer in the Provincial Treasury 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 2017 in complying with the aforementioned procedure on closing of Accounts.

  
**A. Pathinathan,**  
**Chief Secretary**  
**Northern Province**

**Copies to –**

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