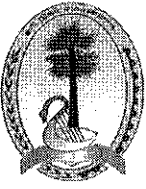




பிரதம செயலாளர் செயலகம்,வடக்கு மாகாண சபை
 ප්‍රධාන ලේකම් කාර්යාලය, උතුරු පළාත් සභාව
 Chief Secretary's Secretariat, Northern Provincial Council



மாகாணசபை வளாகம், A9 வீதி, கைதடி
 පළාත් සභාව සංකීර්ණය, A9 පාර, කය්තඩී
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My No: NP/09/AP/4/CIR/2018

20/09/2018

Provincial Financial Circular No: PF/AP/07/2017(II)

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


Preparation of Annual Financial Statement (Accrual Basis)

Your attention is drawn to the PF Circular PF/AP/07/2017 dated 28.11.2017 and PF/AP/07/2017(I) dated 28.03.2018 issued on the above subject.

Accordingly, the chart of accounts & registers which have to be maintained monthly and yearly is annexed herewith in order to prepare Provincial Annual Financial Statement.

If you have any clarification, please contact Mr.R.Pathmanathan, Chief Accountant - Accounts & Payments through mobile No: 071-8618019

Your kind co-operation in this regard is highly appreciated.


 S.U. Chandrakumaran
 Deputy Chief Secretary - Finance
 For Chief Secretary

S.U. Chandrakumaran
 Deputy Chief Secretary - Finance
 Office of the Deputy Chief Secretary - Finance
 Northern Province

Copies to :

1. Secretary to the Hon. Governor, NP - to inform to the Hon.Governor.
2. Deputy Auditor General, NP } - for your information Please
3. Chief Internal Auditor, NP }

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 DEPUTY CHIEF SECRETARY

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 CHIEF INTERNAL AUDITOR

} Tel : 021 222 0796 (Dir)
 : 021 222 9528 (Gen)
 Fax : 021 222 0796
 e-mail : npcaudit@yahoo.com

Property Plant & Equipment Register – (Note 2)
a. Additions (Purchasing & Transferring)

Month	Details	Vehicles (2101) Rs.	Furniture & Fixtures, Office equipment (2102) Rs.		Plant , Machinery & Equipments (2103) Rs.	Buildings and Structures (2104) Rs.	Land & Land Improvements (2105) Rs.	Total
			Furniture & Fixtures	Office equipment				
Jan	By Purchasing							
	By Transferring							
Feb	By Purchasing							
	By Transferring							
Mar	By Purchasing							
	By Transferring							
Apr	By Purchasing							
	By Transferring							
May	By Purchasing							
	By Transferring							
Jun	By Purchasing							
	By Transferring							

b. Disposals (Note 2)

Month	Details	Vehicles (2101) Rs.	Furniture & Fixtures, Office equipment (2102) Rs.		Plant, Machinery & Equipments (2103) Rs.	Buildings and Structures (2104) Rs.	Land & Land Improvements (2105) Rs.	Total
			Furniture & Fixtures	Office equipment				
Jan	By Sale							
	By Transferring							
Feb	By Sale							
	By Transferring							
Mar	By Sale							
	By Transferring							
Apr	By Sale							
	By Transferring							
May	By Sale							
	By Transferring							
Jun	By Sale							
	By Transferring							
Jul	By Sale							
	By Transferring							
Aug	By Sale							
	By Transferring							
Sep	By Sale							
	By Transferring							
Oct	By Sale							
	By Transferring							
Nov	By Sale							
	By Transferring							
Dec	By Sale							
	By Transferring							
Total	By Sale							
	By Transferring							

• By sale & By Transferring total should be tally with Disposal (Appropriation - Note (i))

c. Re-Valuation (Note 2)

Month	Vehicles (2101) Rs.	Furniture & Fixtures, Office equipment (2102) Rs.		Plant, Machinery & Equipments (2103) Rs.	Buildings and Structures (2104) Rs.	Land & Land Improvements (2105) Rs.	Total
		Furniture & Fixtures	Office equipment				
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Jul							
Aug							
Sep							
Oct							
Nov							
Dec							
Total							

Monthly Advance to Public Officers Register (Note 08)

Month	Total	Debit – Payment		Total	Credit - Received		Balance
		Cash	X Entry		Cash	X Entry	
Balance as at 01.01.20x1							XXX
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Jul							
Aug							
Sep							
Oct							
Nov							
Dec							
Total							
Balance as at 31.12.20x1							XXXX

Monthly Deposit Register (Note 11)

Month	Debit Total		Debit – Payment		Credit Total	Credit – Received		W & O P			
	Cash	X Entry	Cash	X Entry		Cash	X Entry	Cash	X Entry		
Balance as at 01.01.20x1											
Jan											
Feb											
Mar											
Apr											
May											
Jun											
Jul											
Aug											
Sep											
Oct											
Nov											
Dec											
Total											
Balance as at 31.12.20x1											

Monthly Imprest Account Register (Note 13)

Month	Recurrent	Capital								APOO	Deposit	Total
		CBG	PSDG	TSEP/GEM	HSDP	UNICEF	CSR					
Jan												
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												
Total												
Add (Yearly)												
W&OP Receipts (Cash + X entry)	xxx											
APO Recovery & Inter (Cash + X entry (without Transfer))	xxxx											
Rent (Govt. Building & Housing)	xxx											
Expenditure incurred by Other Ministry / Dept.	xxxx	xxxx	xxxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxx			
Less (Yearly)												
Expenditure incurred for Other Ministry / Dept	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)			
Expenditure Incurred for liabilities Payment for last Year	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)			
Balance Imprest settled to Treasury	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)
Total	xxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx

Monthly Revenue Account Register (Note 14-16)

Month	Tax Revenue			Non - Tax Revenue										Total					
	Total	Cash	X entry	APOO Interest 20.02.02.02			Dept. Sale			Rent 20.02.01.01			20..... revenue			Total	Cash	X entry	
				Total	Cash	X entry	Mice 20.03.99.00		Total	Capital 20.06.02.00	Total	Cash	X entry	Total	Cash				X entry
							Tot al	Cash											
Jan																			
Feb																			
Mar																			
Apr																			
May																			
Jun																			
Jul																			
Aug																			
Sep																			
Oct																			
Nov																			
Dec																			
Total																			

Monthly cash receipt Register (Note 14-16)

Month	Deposit	APOO	Interest	Others	Surcharge	Total	Imprest	Advance Settlement
Jan								
Feb								
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Total								

Monthly Other Receipt Register (Note 14-16)

Month	Other Cash Receipt	Block Grant	Deposit	Total
Jan				
Feb				
Mar				
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Oct				
Nov				
Dec				
Total				

Monthly Recurrent Expenditure Classification Register (Note 17 – 21)

Object Details	Object Code	Jan	Feb	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
Salaries, Wages & Employment Benefit														
Salaries & Wages		Cash												
	1001	X entry												
Over Time & Holiday Pay		Cash												
	1002	X entry												
Other Allowance		Cash												
	1003	X entry												
Other Goods & Services														
Travelling Expenses														
Travelling – Domestic		Cash												
	1101	X entry												
Travelling – Foreign		Cash												
	1102	X entry												
Supplies														
Stationary and Office Requisites		Cash												
	1201	X entry												
Fuel		Cash												
	1202	X entry												
Diets and Uniforms		Cash												
	1203	X entry												

Yearly Recurrent Expenditure Classification Register – Note 17-21

Object Details	Object Code	Payable balance as at 31.12.20X0	Total Expenditure (Including Column 3)	Payable balance as at 31.12.20x1	Total Exp. for the Year (6= 4+5-3)
	2	3	4	5	6
1					
Salaries, Wages & Employment Benefit					
Salaries & Wages	1001				
Over Time & Holiday Pay	1002				
Other Allowance	1003				
Other Goods & Services					
Travelling Expenses					
Travelling – Domestic	1101				
Travelling – Foreign	1102				
Supplies					
Stationary and Office Requisites	1201				
Fuel	1202				
Diets and Uniforms	1203				
Medical Supplies	1204				
Others	1205				
Maintenance Expenditure					
Vehicles	1301				
Plant and Machinery	1302				
Buildings & Structures	1303				
Contractual Services					
Transport	1401				
Postal and Communication	1402				
Electricity and Water	1403				
Rents and Local Taxes	1404				
Interest Payment for Leased Vehicles	1406				
Capital Carrying Cost of	1407		17		

Government- Lands and Buildings						
Lease rental for Vehicles Procured under Operational Leasing	1408					
Others	1409					
Transfers and Grants						
Welfare Programmes	1501					
Retirement Benefits	1502					
Public Institutions	1503					
Development Subsidies	1504					
Subscriptions and Contributions Fees	1505					
Property Loan Interest to Public Servants	1506					
Grants to Provincial Councils	1507					
Others	1508					
Contribution to Contingencies Fund	1509					
Interest Payments						
Interest Payment for Domestic Debt	1601					
Interest Payment for Foreign Debt	1602					
Discounts on Treasury Bills and Treasury Bonds	1603					
Subsidies and Other Recurrent Expenses						
Losses and Write offs	1701					
Contingency Services	1702					
Implementation of the Official Language Policy	1703					
Total						

Salary Details (Note 17)

Month	Gross Salary	Salary cash Payment	X Entry					Total X entry
			APOO	Interest	Surcharge	Revenue	W&OP	
Jan								
Feb								
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Total								

Monthly Development Expenditure Classification Register (Note - 22)
(Exp. Excluding Capitalization)

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2001	Expenditure by Dept													
	Expenditure incurred by Other Min/Dept.													
	Expenditure incurred for Other Min /Dept.													
	Expenditure by Dept													
2002	Expenditure incurred by Other Min /Dept.													
	Expenditure incurred for Other Min /Dept.													
	Expenditure by Dept													
	Expenditure incurred by Other Min /Dept.													
2003	Expenditure incurred for Other Min /Dept.													
	Expenditure by Dept													
	Expenditure incurred by Other Min /Dept.													
	Expenditure incurred for Other Min /Dept.													
2004	Expenditure by Dept													
	Expenditure incurred by Other Min /Dept.													
	Expenditure incurred for Other Min /Dept.													
	Expenditure by Dept													
2001	Expenditure incurred by Other Min /Dept.													
	Expenditure incurred for Other Min /Dept.													
	Expenditure by Dept													
	Expenditure incurred by Other Min /Dept.													
2002	Expenditure incurred for Other Min /Dept.													
	Expenditure by Dept													
	Expenditure incurred by Other Min /Dept.													
	Expenditure incurred for Other Min /Dept.													
2003	Expenditure by Dept													
	Expenditure incurred by Other Min /Dept.													
	Expenditure incurred for Other Min /Dept.													
	Expenditure by Dept													

Yearly Expenditure Classification Register (Note 22)
(Exp. Excluding Capitalization)

01.01.20X1 Opening balance Payable	CBG	PSDG	TSEP/GEM	HSDP	CSR	Total
2001							
2002							
2003							
2004							
2401							
2.....							
Total							
Expenditure	CBG	PSDG	TSEP/GEM	HSDP	CSR	Total
2001							
2002							
2003							
2004							
2401							
2.....							
Total							
Liabilities 31.12.20x1	CBG	PSDG	TSEP/GEM	HSDP	CSR	Total
2001							
2002							
2003							
2004							
2401							
2.....							
Total							
Total Expenditure for the year ended 31.12.20x1							

• Expenditure total with Liabilities tally with AFA 2 Note 22

Chart of way for accrual basis accounts through New Cigas

1. Imprest Reconciliation each month
2. Total amount tally with new Cigas

Imprest Account

Cash → Imprest Account → for the month → enter → Bank code/ Imprest Account → List → Print

OR

Cash → Classification → Monthly → Receipt → By bank code → Select Month → List

Cash → Classification → Full account → Receipt → type → Imprest → Select Month → List

To Identify Imprest :- Recurrent Imprest PIV No _ R 18.06.01 (Year Mon No) OR

PIV No → R 18 06 01 → PDF → Print → Total

Revenue Account

Cash → Classification → full Account → Receipt → Revenue → Select Revenue code
 Select month → List (cash & X entry) PDF → Print

Cash → Classification → full Account → Payment → Revenue → Select Revenue code
 Select month → List (cash & X entry) PDF → Print

Deposit Details

Cash → Classification → Full account → Receipt → Type → Select Account code → Select
 month → List → PDF → Print

Cash → Classification → Full account → Payment → Type → Select Account code → Select
 month → List → PDF → Print

Advance – B Details

Cash → Classification → Full account → Receipt → Type → Select Account code → Select
 month → List → PDF → Print

Cash → Classification → Full account → Payment → Type → Select Account code → Select
 month → List → PDF → Print

Interest (Revenue)

Cash → Classification → Monthly → Receipt → Bank code → Select month → List

Net Expenditure List

Ledger → Show Accounts → Accounts Summary → Vote → Expenditure → Enter Treasury code
Monthly → From Head No → To Head No → list → Print

Surcharge (Receipt Side)

Cash → Imprest Account → for the Month → Bank code/ Imprest Account → List (Up) → List
(Down) → Settled sub Imprest → Bank code/ Imprest Account → List → Print

Advance Settlement

Cash → Classification → Full account → Payment → Type → Select Account code → Select
month → List → PDF → Print

Financial Performance

When calculating Grants (Recurrent + Capital)			
	Total Imprest received from Provincial Treasury		XXXXX
+	Expenditure Incurred by other Department to the relevant Head		XX
	Cash & X entry receipts		
	1. W &OP	XX	
	2. Advance to PO & Interest	XX	
	3. Rent	XX	XXX
			XXXXX
-	Expenditure Incurred for other Department to the relevant Head(Foreign Travels)		(XX)
-	Expenditure Incurred for liabilities Payment for last Year		(XX)
-	Balance Imprest settled to treasury (Block + Capital)		(XXX)
	Total Block and Capital Grant in the Financial Performance		XXXXX

Expenditure

1	All voted Expenditure paid and payable by the Department	XXX
2	Expenditure made by the Department for the Department Head	XXX
3	Capital Expenses exchange Acquiessing final Assets Under (2101-2105)	XXX

Income over Expenditure Represent the followings

01	Acquisition of Capital Assets	+
02	Accrual Expenses	(-)
03	Receivable Income	+

Financial Position

1	Fixed Asset balance	=	Accumulated Fund Reserve
2	Net Worth to Treasury	=	Deposit – Advance To PO
3	Payable Accrual Expenses	=	Under Cumulative liabilities
4	Accumulated Reserve		
	Opening balance		XXX
+	Income over Expenditure		XXX
+	Assets Donation		XXX
			XXX