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அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

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04.2024. 25

State Accounts Guideline No. 02/2022(i)
Utilization and accounting of
Gifts / Grants received under F.R.170 (2)

All Secretaries of Ministries

All Heads of Departments

All District Secretaries


Amendment to the Guideline issued on accounting for Gifts / Grants made by local institutions/individuals to the Government of Sri Lanka

State Accounts Guideline No 02/2022 dated 08.07.2022

The first paragraph of the provision No 1.2.3 (ii) with regard to cash gift /grant received by the Ministries / Departments for a Specific Purpose up to Rs. 01 Million of the abovementioned Guideline is hereby replaced with the following paragraph.

“ The journal entries mentioned below as (a) and (b) shall be accounted by accounting entity itself in the CIGAS system, in order to account for the value of the grant revenue with regard to the expenditure incurred and the relevant details shall be submitted to the Department of Treasury operations for information.”

The other provisions of the Guideline No 02/2022 remain unchanged.


W.A. Samantha Upananda
Director General

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01. Auditor General