

රාජ්ඵ ගිණුම් දෙපාර්තමේන්තුව

அரச கணக்குகள் திணைக்களம் **Department of State Accounts**

මගේ අංකය எனது இல. My No.

SA/AS/CMA/Circular

2_1051 Your No. திகதி Date

State Accounts Circular No.222/2011

To All Revenue Accounting Officers

REVENUE ACCOUNTS FOR THE YEAR 2011

In terms of the F.R. 151 all Revenue Accounting Officers are required to prepare an annual Revenue Account on each of the Revenue category for which they are accountable, and to forward them to the Auditor General for examination and certification.

- In this regard your attention is drawn to the Fiscal Policy and Economic Affairs Circular 02. (FP&EA) No. 01/2002(x) dated 03.07.2009 whereby amendments have been made to the "Schedule 1 - Revenue Classification" with effected from 01.01.2011.
 - You are kindly requested to prepare the Revenue Accounts for the Year 2011 for each Revenue Code separately in the annexed formats of "DGSA-Revenue 1 and 2", based on figures in the Accounting Statements for your revenue Codes.
- 03. As it is required to present the comparative figures of the immediate past three years under item number in the format of "DGSA-Revenue 2", you are requested to ascertain the corresponding Revenue Code applicable in the past years to ensure that the comparative revenue figures stated against respective Codes are correct and to ensure that figures shown in the final Treasury Accounting Statement for the year 2011 are tallying with figures in the Revenue Account for the year 2011. In this Connection your Attention is drawn to State Accounts Circular No. 187/2006 of 27th September 2006 issued to all Revenue Accounting Officers.
- 04. The Revenue Accounts should be prepared in A-4 paper in Size as a single document in all three languages by making use the formats of DGSA-Revenue 1 & 2 as specified, and certified by the Revenue Accounting Officer personally after conformation by the officer in charge of Finance and Accounts division on the accuracy of the Account and sent to the Auditor General in three copies to be received by him on or before 31st March 2012 through the Secretary to the Ministry concerned. In certifying the Account, please make sure that all the information needed the formats is as required.

Director (Accounting Services): +94 112 484753

- 05. The file in electronic form of DGSA-Revenue 1 & 2 is available in this Department and if required, it could be obtained from Deputy Director (Accounting Services) of this Department by providing a diskette/pen drive. Any further clarifications needed in this regard, you may contact Director (Accounting Services), Deputy Director (Accounting Service) of this Department by their Tel. No's 011-2484753 and 011-2484737 respectively.
- **O6.** Auditor General will distribute the three copies of the Audited Revenue Account in the following manner.
 - i Original copy to the Director General of State Accounts
 - ii Second copy to the respective Ministry/Department
 - iii Third copy to the retained in his Department

N.G. Dayarathna
Director General of State Accounts
For Deputy Secretary to the Treasury

cc. - Auditor General

ඩී.ජී.එස්.ඒ - ආදායම-1 / அ.க.ப.ந அரசிறை-1 /DGSA-Revenue-1

2011 දෙසැම්බර් 31 දිනට අවසන් වර්ෂය සඳහා වූ ශ්‍රී ලංකා ප්‍රජාතාන්තුික සමාජවාදි ජනරජයේ ආදායම් ශිණුම 2011திசம்பர் 31 ல் முடிவடைந்த ஆண்டிற்கான இவங்கை சனநாயக சோசலிசக்குடியரசு அரசாங்கத்தின் அரசிறை கணக்குகளின் பொழிப்பு (அரசிறைக் குறியீடு ஒவ்வொன்றுக்குமாக தயாரிக்கப்பட்டுள்ளது) Summary of the Revenue Accounts for the Government of the Democratic Socialist Republic of Sri Lanka for the year ended 31st December 2011

ආදායම ගණන්දීමේ නිලධාරි அரசிறை கணக்கீட்டு உத்தியோத்தர் Revenue Accounting Officer :	}		වියදම ශීර්ෂ අංකය செலவின் தலைப்பு இல: Expenditure Head No.	·	
ආදායම් සංකේතය/නුඹ් නිලා ලැබුණිල්/ Revenue code	ආදායම සංකේත විස්තරය / அரசிறை ශුලිබ්ලි කිහෙනකාර / Description of Revenue Code	2011 මුලික ආදායම් ඇස්තමේන්තුව ලාන அரசிறை மதிப்பீடு 2011 Original Revenue Estimate 2011	2011 සංශෝධිත ආදායම් ඇස්තමේන්තුව திருத்திய அரசிறை மதிப்பீடு 2011 Revised Revenue Estimate 2011	2011රස්කරන ලද මුළු ඉද්ධ ආදායම (දළ ආදායම- ආදායම් ආපසු ගෙවීම) පෙනගින්නරාபட்ட மொத்த தேசிய அரசிறை (அரசிறை மீளவிப்புகளை கழித்து) மொத்த அரசிறை 2011	2010 රැස්කරන ලද මුළු ශු. ආදායම (දළ ආදායම්-ආදායම් ආපසු ගෙවිද් சேகரிக்கப்பட்ட மொத்த தேசிய அரசின (அரசிறை மீளளிப்புகளை கழித்து) மொத்த அரசிறை 2010
			A	Total Net Revenue Collected (Gross Revenue less Revenue Refunds) 2011	Total Net Revenue Collected (Gross Revenue less Revenue Refunds) 201
		ರැ./ ரூபா/Rs.	்./ ரூபா/Rs.	ರැ./ ரூபா/Rs.	்./ ருபா/Rs.
	එකතුව/ மொத்தம்/ Total	-	-	-	

මෙම සාරාංශ පුකාශයෙහි සදහන් සියළුම සංඛාා, පවත්වාගෙන යනු ලබන ගිණුම් පොත්වල සදහන් සංඛාා සම්භ එකතවන බවත්, ඒවා භාණ්ඩාශාරයේ ගිණුම් පොත් සමභ සසදන ලද බවත් තහවුරු කරමි.

இக்கணக்குகளில் காணப்படும் புள்ளி விபரங்கள் வைத்திருக்கப்படும் கணக்குப் புத்தகங்களிலுள்ள புள்ளி விரங்களுடன் ஒத்திருக்கின்றன வெளவும் இப்புள்ளி விரங்கள் யாவும் திறைசேரி கணக்குப்புத்தகத்திலுள்ள புள்ளிவிபரங்களுடன் கணக்கிணக்கம் செய்யப்பட்டுள்ளன வெனவும் சான்றுப்படுத்தப்பட்டுள்ளன.

Certify that the figures appear in this Account are in agreement with the figures in the Books of Account maintained and all these figures have been reconciled with the figures in the Treasury Books of Account.

ඳිනය	පුධාන ගණකාධිකාරි/මුදල් අංශයේ පුධානි නම සහ අත්සන				
නියනි }	பிரதான கணக்காளரின்/நிதிப்பகுதியின் தலைவருடைய கையொப்பமும் பெயரும்				
Date	SIgnature and Name of Chief Accountant / Head of Finance				

ආදායම් ගණන්දීමේ නිලධාරි නම්,තනතුර සහ අත්සන வருவாய் கணக்கீட்டு உத்தியோகத்தரின் கையொப்பமும் பெயரும் பதவியும் Signature, Name and Designation of Revenue Accounting Officer

வி. சி. එස්. ඒ ආදායම් -2/ அ.க.ப.ந அரசிறை-2/ DGSA-Revenue-2

2011 දෙසැම්බර් 31 දිනට අවසන් වර්ෂය සඳහා වූ ශී ලංකා පූජාතාන්තික සමාජවාදී ජනරජයේ ආදායම ගිණුම

(සෑම ආදායම් සංකේතයන් සඳහාම වෙනම ගිණුමක් පිළියෙල කළ යුතුය.)

2011திசம்பர் 31 ல் முடிவடைந்த ஆண்டிற்கான இவங்கை சனநாயக சோசலிசக்குடியரசு அரசாங்கத்தி**ன் அரசிறை கணக்குகளின் பொழி**ப்பு (அரசிறை குறியீடு உவ்வொன்றிறிகுமாக தயாரிக்கப்பட்டு**ள்து**)

Revenue Accounts for the Government of the Democratic Socialist Republic of Sri Lanka

for the year ended 31st December 2011 (To be prepared for each Revenue Code)

	ආදායම් ගණන්දිමේ නිලධාරි அரசிறை கணக்கீட்டு உத்தியோத்தர் Revenue Accounting Officer :				වියදම ශිර්ෂ අංක මෙළහබාණ	J இல:	
1	l මෙම ගිණුමට අදාල ආදායම් සංකේතය :		l இக்கணக்கு தயாரிக்கப்பட்டுள்ள அரசிறை குறிய	î6	I Revenue Code for which this Account is prepare	ed:	
	ll ආදායම් සංකේත විස්තරය :		II அரசிறை குறியீட்டின் விவரணம்		II Description of the Revenue Code:		
2	පූර්ව මුදල් වර්ෂ 3 සඳහා ශුද්ධ ආදායම රැස්කිරීම	වර්ෂය - 1 (2010) වර්ෂය-2 (2009) වර්ෂය-3 (2008)	முந்திய மூன்று நிதியாள்டிற்கான தேறிய அரசிறை சேகரிப்பு	ஆண்டு-1 (2010) ஆண்டு-2 (2009) ஆண்டு-3 (2008)	Net Revenue Collection for the three preceeding financial years	Year - 1 (2010) Year - 2 (2009) Year - 3 (2008)	் _र . <i>J</i> ரூபா/ Rs .
	වාර්තා කරනු ලබන වර්ෂය සඳහා මිණුම් විස්තර		ூரிக்கையிடும் ஆண்டிற்கான கணக்கீட்டுத்தகவல்		Accounting Information for the Reporting year		රු./ ரூபா/Rs.
3	මූලික ආදායම ඇස්තමේන්තුව		முல அரசிறை மதிப்பீடு		Original Revenue Estimate		
4	සංශෝධිත ආදායම් ඇස්තමේන්තුව		திருத்திய அரசிழை மதிப்பீடு		Revised Revenue Estimate		
5	දළ ආදායම රැස්කිරීම		மொத்த அரசிறை மதிப்பீடு		Gross Revenue Collection		
6	සිදු කරන ලද ආපසු ගෙවීම		செய்யப்பட்ட மீள்ளிப்புகள்		Refunds made		
7	ශුද්ධ ආදායම රැස්කිරීම		தேறிய அரசிறை மதிப்பீடு		Net Revenue Collection.		
	හිත ආදායම් (තිබේ නම්)		அரசிறை நிலுவைகள் (எதாவதிருந்தால்)		Arrears of Revenue (if any).		்/ ருபா/Rs.
8	පසුගිය වසරට පෙර වසර වන විට හිහ මුදල් (දළ වටිනාකම)		முந்திய ஆண்டிற்கு முற்பட்ட ஆண்டுவரையுள்ள நி	லுவைகள்	Arrears up to the year before the previous year		
9	පසුගිය වසරට අදාළ හිහ මුදල් (දළ වටිනාකම)		முந்திய ஆண்டின் தொடர்பில் நிலுவைகள்		Arrears in respect of the previous year		
10	වාර්තා කරනු ලබන වසරට අදාල හිහ මුදල්		அழிக்கையிடும் ஆண்டின் தொடர்பில் நிலுவைகள்		Arreas in respect of the Reporting year		
11	ඉහත අයිතම (8+9+10) එකතුව		அறிக்கைபிடும் ஆண்டின் முடிவில் மொத்த நிலுன	வகள் (3.9.10)	Total Arrears as at the end of the Reporting y	rear (8+9+10)	
12	වාර්තා කරනු ලබන වසර තුල අත්හරින ලද හා කපා හරින ලද මුළු පුමාණය		அறிக்கையிடும் ஆண்டின் தளர்த்தீடு செய்யப்பட்ட(தொகை	வபதிவழிக்கப்பட்ட	Total amount waived and written off during the Rep	porting year	
13	වාර්තා කරනු ලබන වසර තුල නිත මුදලට අනුරුපිව රැස්කරන ලද මුළු පුමාණය		அறிக்கையிடும் ஆண்டில் நிலுவைக்கு எதிராக ே தொகை	சகரிக்கப்பட்ட மொத்த	Total amount collected against arrears during the R	eporting year	
14	වාර්තා කරනු ලබන වසර අවසාන වන විට ආදායම්වල මුළු ශුද්ධ හිත මුදල(11-12-13)		அறிக்கையிடும் ஆண்டின் முடிவில் இருந்தவாறான தேறிய நிலுவைகள் (11-12-13)	அரசிறையின் மொத்த	Total Net Arrears of Revenue as at the end of the R (11-12-13).	Reporting year	

	වීවලානාව විශ්ලල්ෂණය(අනිරික්නය/භිභය) වාර්තා කරනු ලබන වසර සදහා	மாறுபாட்டின் (மிசைக <i>் !கு</i> றைவு) பகுப்பாய்வு அறிக்கையீடும் ஆண்டு	Variance (Excess/ (Shortfall) Analysis - Reporting year.	்./ ருபா/Rs.			
15	මුලික ආදායම ඇස්තමෙන්තුව හා සංශෝධිත ඇස්තමෙන්තුව අතර වෙනස	மூல அரசிறை மதிப்பீட்டிற்கும் திருத்திய மதிப்பீட்டிற்கும் இடையிலான மாறுபாடு	Variance between Original Revenue Estimate and Revised Revenue Estimate.				
16	සංශෝධිත ඇස්තමේන්තුව හා ශුද්ධ ආදායම් රැස්කිරීම් අතර වෙනස	் திருத்திய மதிப்பீட்டிற்கும் உள்ளபடியான தேறிய அரசிறை சேகரிப்பிற்கும் இடையிலான வேறுபாடு	Variance between Revised Revenue Estimate and Actual Net Revenue Collection.				
17	ඉහන (15) හි සදහන් වීවලාපතාවයට හේතු / (15) இல் மாறுபாட்ட	ழந்கான காரணங்கள்/ Reasons for the variance at (15) above:					
18	ඉහත (16) හි සඳහන් විවලානාවයට හේතු / (16) இல் மாறுபாட்டி	ற்கான காரணங்களº/ Reasons for the variance at (16) above:					
	මෙම ගිණුමෙහි සඳහන් සියළුම සංඛ්යා, ගෙන	යනු ලබන ගිණුම් පොත්වල සඳහන් සංඛනා සමහ එකභවන බවත්, ඒවා භාණ්ඩ	nගාර ගිණුම් පොත් සමහ සසඳන ලද බවත් තහවුරු කරම්.				
இக்கணக்குகளில் சாணப்படும் புள்ளி விபரங்கள் வைத்திருக்கப்படும் கணக்குப் புத்தகங்களிலுள்ள புள்ளி விரங்களுடன் ஒத்திருக்கின்றன வெனவும் இப்புள்ளி விரங்கள் யாவும் திறைசேரி கணக்குப்புத்தகத்திலுள்ள புள்ளிவிபரங்களுடன் கணக்கிணக்கம் செய்யப்பட்டுள்ளன வெனவும் சான்றுப்படுத்தப்பட்டுள்ளன. Certify that the figures appear in this Account are in agreement with the figures in the Books of Account maintained and all these figures have been reconciled with the figures in the Treasury Books of Account.							
	දිනය)	පුධාන ගණකාධිකාරි / මුදල් අංශයේ පුධානි නම සහ අන්සන	ආදායම් ගණන්දීමේ නිලධාරි නම, ප	ානතුර සහ අත්සන			
		ணக்காளின்.'.நிதிப்பகுதியின் தலைவருடைய கையொப்பமும் பெயரும Signature and Name of Chief Accountant / Head of Finance	அரசிறை கணக்கீட்டு உத்தியோகத்தரின் கையொப்பர SIgnature, Name and Designation of Revenue				
	විගණනායිපති දෙපාර්තුමේන්තුවේ භාවිතය සඳහා / கணக்காய்வாளர். திணைக்களத்தின் உபயோகத்திற்கு/ For the use of Auditor General's Department.						