

අධ්‍යක්ෂ ජනරාල්
பணிப்பாளர் நாயகம் } 2484728
Director General

පොදු } 2484500
பொது } 2484600
General } 2484700

ෆැක්ස් } (941) 2473856
தொலைநகல் } (941) 2484869
Fax



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
මහ භාණ්ඩාගාරය

அரசு கணக்குகள் திணைக்களம்
பொது திறைசேரி

Department of State Accounts
GENERAL TREASURY

මගේ අංකය }
எனது இல. } SA/AS/AA/2
My No. }

ඔබේ අංකය }
எனது இல. }
Your No. }

දිනය } 2009.12.02
திகதி }
Date }

නැ. පෙ. අංකය 1559, පළමුවන මහල,
මහලේකම් කාර්යාලය, කොළඹ 01, ශ්‍රී ලංකාව.
த. பெ. இல. 1559, முதலாம் மாடி, செயலகம்,
கொழும்பு 01, இலங்கை.
P. O. Box 1559, 1st Floor, The Secretariat,
Colombo 01, Sri Lanka.

State Accounts Circular No: 205/2009

All Secretaries of Ministries,
Heads of Departments,
District Secretaries.

**Accounting Procedure under New Codes for Government Revenue
to be imposed w.e.f 01.01.2010**

I would like to draw your attention to the Fiscal Policy and Economic Affairs Circular No 01/2009(X) dated 03rd July 2009, issued by the Ministry of Finance and Planning in connection with "Guidelines for Estimation, Collection, Monitoring and Reporting of Government Revenue"

02. I furnish below the procedure to be followed in line with this circular in using the new revenue codes for Government Revenue to be imposed w.e.f 01.01.2010.

2.1. These are the only new accounting codes to be included in accounting the revenue under CIGAS computer programme for 2010.

2.2. Monthly summary of Accounts for January 2010 and subsequent months should be prepared using the new revenue codes.

2.3. The old revenue codes and matching new revenue codes provided to the Department of Fiscal Policy and the way in which these codes with slight changes to be used in CIGAS Programme /preparation of monthly summary of accounts to be reported to treasury are detaild in Annexure 1.

2.4. All transactions relating to correction of errors and refund should be made using the matching new codes to old codes.

03. You are kindly requested to bring these new revenue codes to the notice of all officers executing the collection and accounting of revenue in your Ministry/Department/offices.

04. The following officers attached to this Department may be contacted for any clarification needed.

- | | |
|---|------------|
| 1. Mr. D.M. Kularatne, Director (Accounting Services) | 0112484753 |
| 2. Mrs. Chandrica Kulathilaka, Director (Accounting Data & Information) | 0112484747 |
| 3. Mr.M.A.S.H.Perera, Deputy Director (Accounting Services) | 0112484737 |
| 4. Mr.W.A.K.S. De Alwis, Assistant Director (System & Training) | 0112484826 |

Signed: Padma Senadhipathy
Director General of State Accounts

Copies to:

1. Auditor General.
2. Chief Secretaries of Provincial Councils.
3. Director General (Fiscal Policy)

Annexure-01

Using of new revenue codes with effect from 01.01.2010, introduced by Fiscal Policy and Economic Affairs Circular No 01/2002(X) and dated 03.07.2009 for Treasury computerized data

Description	Accordingly Fiscal Policy Department's circular		Using for Treasury Computerized data and CIGAS	
	Code of use till 2009	New code with effect from 01.01.2010	Code of use till 2009	New code with effect from 01.01.2010
Taxes on International Trade				
<i>Import Duties</i>	10.01.10.00	10.01.01.00	1001-10-00	1001-01-00
Export Duties	10.01.20.00	10.01.02.00	1001-20-00	1001-02-00
Import & Export Licences Fees	10.01.30.00	10.01.03.00	1001-30-00	1001-03-00
Ports & Airports Development Levy	10.01.40.00	10.01.04.00	1001-40-00	1001-04-00
Cass Levy				
Import Cass Levy	10.01.50.00	10.01.05.01	1001-50-00	1001-05-01
Export Cass Levy	10.01.80.00	10.01.05.02	1001-80-00	1001-05-02
Motor Vehicle Concessionary Levy	10.01.60.00	10.01.06.00	1001-60-00	1001-06-00
Reginal Infrastructure Development Levy	10.01.70.00	10.01.07.00	1001-70-00	1001-07-00
Special Commodity Levy	10.01.90.00	10.01.08.00	1001-90-00	1001-08-00
Other		10.01.99.00		1001-99-00
Taxes on Domestic Goods And Services				
Value Added Tax				
Services	1002.10.01	-	1002-10-01	-
Financial Services	-	10.02.01.01	-	1002-01-01
Other Services	-	10.02.01.02	-	1002-01-02
Manufacturing	10.02.10.02	10.02.01.03	1002-10-02	1002-01-03
Imports	10.02.10.03	10.02.01.04	1002-10-03	1002-01-04
Goods and Services Tax				
Services	10.02.20.01	10.02.02.01	1002-20-01	1002-02-01
Manufacturing	10.02.20.02	10.02.02.02	1002-20-02	1002-02-02
Imports	10.02.20.03	10.02.02.03	1002-20-03	1002-02-03
National Security Levy				
Services	10.02.30.01	10.02.03.01	1002-30-01	1002-03-01
Manufacturing	10.02.30.02	10.02.03.02	1002-30-02	1002-03-02
Imports	10.02.30.03	10.02.03.03	1002-30-03	1002-03-03
Excise (ordinance) Duty				
Liquor	10.02.40.01	10.02.04.01	1002-40-01	1002-04-01
Excise (Special Provisions) Duty				
Cigarettes	10.02.50.01	10.02.05.01	1002-50-01	1002-05-01
Liquor	10.02.50.02	10.02.05.02	1002-50-02	1002-05-02
Petroleum Products	10.02.50.03	10.02.05.03	1002-50-03	1002-05-03
Motor Vehicle	10.02.50.04	10.02.05.04	1002-50-04	1002-05-04
Other	10.02.50.09	10.02.05.99	1002-50-09	1002-05-99
Tobacco Tax	10.02.60.00	10.02.06.00	1002-60-00	1002-06-00
Stamp Duty	10.02.70.00	10.02.07.00	1002-70-00	1002-07-00
Debits Tax	10.02.80.00	10.02.08.00	1002-80-00	1002-08-00
Turnover Tax	10.02.90.00	10.02.09.00	1002-90-00	1002-09-00
Social Responsibility Levy	10.03.40.00	10.02.10.00	1003-40-00	1002-10-00
Telephone Subscribers Levy	-	10.02.11.00	-	1002-11-00
Nation Building Tax	10.03.80.00	-	1003-80-00	-
Services	-	10.02.12.01	-	1002-12-01
Manufacturing	-	10.02.12.02	-	1002-12-02
Imports	-	10.02.12.03	-	1002-12-03
Licence Taxes and Other				
Luxary Motor vehicle Tax	10.03.10.00	10.03.01.00	1003-10-00	1003-01-00
Transfer Tax	10.03.20.00	10.03.02.00	1003-20-00	1003-02-00
Betting & Gaming Levy	10.03.30.00	10.03.03.00	1003-30-00	1003-03-00
Share Transaction Levy	10.03.50.00	10.03.04.00	1003-50-00	1003-04-00
Construction Industry Guarantee Fund Levy	10.03.60.00	10.03.05.00	1003-60-00	1003-05-00

Description	Accordingly Fiscal Policy Department's circular		Using for Treasury Computerized data and CIGAS	
	Code of use till 2009	New code with effect from 01.01.2010	Code of use till 2009	New code with effect from 01.01.2010
Environment Conservation Levy	10.03.70.00	10.03.06.00	1003-70-00	1003-06-00
Other Licences				
Fees for registration of nursing home	10.03.90.01	10.03.07.01	1003-90-01	1003-07-01
Registrastion fees relevent to the Department of Registrar General	10.03.90.02	10.03.07.02	1003-90-02	1003-07-02
Private Timber Transport	10.03.90.03	10.03.07.03	1003-90-03	1003-07-03
Tax on Sale of Motor Vehicles	10.03.90.04	10.03.07.04	1003-90-04	1003-07-04
licence fees relevent to the Ministry of Public Security	10.03.90.05	10.03.07.05	1003-90-05	1003-07-05
Licence fees relevent to the Department of Fisheries and Aquatic Res other	10.03.90.06 10.03.90.09	10.03.07.06 10.03.07.99	1003-90-06 1003-90-09	1003-07-06 1003-07-99
Taxes on Income & Profits				
Coparate Tax				
Income Tax	-	10.04.01.01	-	1004-01-01
Dividend Tax	10.04.10.01	10.04.01.02	1004-10-01	1004-01-02
Remittance Tax	-	10.04.01.03	-	1004-01-03
Other	10.04.10.09	-	1004-10-09	-
Non -Corporate Tax				
PAYE (Pay as You Earn)	10.04.20.01	10.04.02.01	1004-20-01	1004-02-01
Other	10.04.20.09	10.04.02.99	1004-20-09	1004-02-99
Withholding Tax				
On Interest	10.04.20.02	10.04.03.01	1004-20-02	1004-03-01
On Fees and other	10.04.20.03	10.04.03.99	1004-20-03	1004-03-99
Economic Service Charge	10.04.10.02	10.04.04.00	1004-10-02	1004-04-00
Revenue From Departmental Enterprises				
Railways	20.01.10.00	20.01.01.00	2001-10-00	2001-01-00
Postal	20.01.20.00	20.01.02.00	2001-20-00	2001-02-00
Advance Accounts (Trading)	20.01.30.00	20.01.03.00	2001-30-00	2001-03-00
Return on Government Assesst				
Rent				
Rent on government building & housing	20.02.10.01	20.02.01.01	2002-10-01	2002-01-01
Rent on Crown Forests	20.02.10.02	20.02.01.02	2002-10-02	2002-01-02
Rent from land & other	20.02.10.03	20.02.01.03	2002-10-03	2002-01-03
Lease rental from regional plantation companies	20.02.10.04	20.02.01.04	2002-10-04	2002-01-04
Other rental	20.02.10.09	20.02.01.99	2002-10-09	2002-01-99
Interest				
On lending	20.02.20.01	20.02.02.01	2002-20-01	2002-02-01
Other	20.02.20.02	20.02.02.99	2002-20-02	2002-02-99
Profits	20.02.30.00	20.02.03.00	2002-30-00	2002-03-00
Dividends	20.02.40.00	20.02.04.00	2002-40-00	2002-04-00
Sale Proceeds and Charges				
Departmental Sales	20.03.10.00	20.03.01.00	2003-10-00	2003-01-00
Administrative Fees and Charges				
Audit Fees	20.03.20.01	20.03.02.01	2003-20-01	2003-02-01
Air navigation Fees	20.03.20.02	20.03.02.02	2003-20-02	2003-02-02
Fees under Registration of persons Act No 32 of 1968	20.03.20.03	20.03.02.03	2003-20-03	2003-02-03
Survey Department Fees	20.03.20.04	20.03.02.04	2003-20-04	2003-02-04
Service Charges Govt. Press	20.03.20.05	20.03.02.05	2003-20-05	2003-02-05
Feess under the Fauna & Flora Protection Ordinance	20.03.20.06	20.03.02.06	2003-20-06	2003-02-06
Fees on Passport visas & dual citizenship	20.03.20.07	20.03.02.07	2003-20-07	2003-02-07
Embarkation Levy	20.03.20.08	20.03.02.08	2003-20-08	2003-02-08
Feess of Valuation Department	20.03.20.09	20.03.02.09	2003-20-09	2003-02-09
Fees of registrar of companies	20.03.20.10	20.03.02.10	2003-20-10	2003-02-10
Legal fees from corporation & statutory bodies	20.03.20.11	20.03.02.11	2003-20-11	2003-02-11
Fees recovered under the Public Contract Act	20.03.20.12	20.03.02.12	2003-20-12	2003-02-12
Examination & other fees	20.03.20.13	20.03.02.13	2003-20-13	2003-02-13

Description	Accordingly Fiscal Policy Department's circular		Using for Treasury Computerized data and CIGAS	
	Code of use till 2009	New code with effect from 01.01.2010	Code of use till 2009	New code with effect from 01.01.2010
Fees under the Motor Traffic Act & other receipts	20.03.20.14	20.03.02.14	2003-20-14	2003-02-14
Air craft Rental	20.03.20.16	20.03.02.16	2003-20-16	2003-02-16
Fees on local sales of Garments	20.03.20.17	20.03.02.17	2003-20-17	2003-02-17
Fees relevant to the department of Agriculture	20.03.20.18	20.03.02.18	2003-20-18	2003-02-18
Botanical & Gardens Revenue	20.03.20.19	20.03.02.19	2003-20-19	2003-02-19
Accounting & Auditing Standards Cess levy	20.03.20.20	20.03.02.20	2003-20-20	2003-02-20
Sundries	20.03.20.99	20.03.02.99	2003-20-99	2003-02-99
Fines & Forfeits	20.03.30.00	20.03.03.00	2003-30-00	2003-03-00
Other receipts	20.03.90.00	20.03.99.00	2003-90-00	2003-99-00
Social Security Contributions				
Central Government	20.04.10.00	20.04.01.00	2004-10-00	2004-01-00
Provincial Council	20.04.20.00	20.04.02.00	2004-20-00	2004-02-00
Current Transfer				
Central Bank Profit	20.05.10.00	20.05.01.00	2005-10-00	2005-01-00
National Lotteries Board and Other Transfers	20.05.20.00	20.05.99.00	2005-20-00	2005-99-00
Capital Revenue				
Divestiture Proceeds	20.06.10.00	20.06.01.00	2006-10-00	2006-01-00
Sales of Capital Assets	20.06.20.00	20.06.02.00	2006-20-00	2006-02-00
Domestic Capital Transfers	20.06.30.00	20.06.03.00	2006-30-00	2006-03-00
Recovery of Loans	20.06.40.00	20.06.04.00	2006-40-00	2006-04-00
Grants				
Foreign Grants	30.01.10.00	30.01.01.00	3001-10-00	3001-01-00