



රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව  
அரசு கணக்குகள் திணைக்களம்  
Department of State Accounts

මගේ අංකය  
எனது இல.  
My No.

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

21.12.2017

**State Accounts Circular No. 261/2017**

To.

All Revenue Accounting Officers,

**Revenue Account for the year 2017**

In compliance with F.R.151, all Revenue Accounting Officers should forward the Revenue Account relevant to the Revenue Code of their respective Institution for the year 2017 to the Auditor General on or before 31.03.2018 after correctly preparing, checking and signing the same.

02. In this connection, your attention is drawn to the Fiscal Policy Circulars issued in relevant to the estimating, collecting, monitoring and reporting of the government revenue. Accordingly, you should prepare the Revenue Account for the year 2017 separately for each Revenue Code assigned to your institution using the attached DGSA-Revenue 1 and DGSA-Revenue 2 specimen forms based on figures given in Statements of Accounts.
03. It is expected to submit the corresponding figures for the immediate past 3 years under the item No.2 in form DGSA-Revenue 2. Therefore corresponding Revenue Codes for such years should be decided correctly to ensure that the correct revenue figures have been presented under the respective code and the figures in the Revenue Account for the year 2017 should be tallied with the figures in the Final Treasury Accounting Statement issued for the year 2017.
04. The Auditor General has given his observations in relevant to the audited Revenue Accounts for last few years, under the following 04 main areas.
  - 4.1 In forecasting revenue estimates, more realistic data have not been used and necessary actions have not been taken to revise estimates by informing the Department of Fiscal Policy whenever necessary.

- 4.2 The reports on arrears of revenue have not been sent to the Director General of the Department of Fiscal Policy bi-annually, absence of adequate evidence to ensure that arrears of revenue could be recovered and inability to ensure the accuracy of the figures, deficiencies in reconciling the realized revenue with departmental records and Treasury printouts, non submission of reports on arrears of revenue for audit, actions taken to recover of arrears revenue was not satisfactory and failure to maintain reports in such a manner that enabling to identify separately the revenue collected in respect of arrears of revenue of each year.
- 4.3 Failure to reconcile credit / debit notes with credit / debit entries made to the Revenue Account through summary of accounts by other Ministries / Departments before the 15<sup>th</sup> day of the following month.
- 4.4 Department accounts are not reconciling with the Treasury printouts.

Hence it is emphasized that necessary actions should be taken to avoid such deficiencies when preparing the Revenue Account for the year 2017, and especially it should be confirmed that the details mentioned in this account should be tallied with the details in the Specimen Forms ACA-1, ACA-1(i), ACA-1(ii), ACA-1(iii) relating to revenue statements included in the final account which was introduced in addition to the Annual Appropriation Account.

05. The Revenue Account should be prepared in Sinhala, Tamil and English languages as a single document in A4 size paper using specimen forms DGSA-Revenue 1 and DGSA-Revenue 2 signed by the Revenue Accounting Officer after accuracy of this document is personally confirmed by the Head of the Accounts Division should be forwarded to the Auditor General in triplicate on or before 31<sup>st</sup> March, 2018. Before signing the document it should be concerned that all the details required by the specimen forms are included. Forms DGSA-Revenue 1 and DGSA-Revenue 2 are available in the website of the Department of State Accounts [www.treasury.gov.lk](http://www.treasury.gov.lk) and soft copies of the same could be obtained from the Director (Macro and Accrual Accounts) of this Department.
06. Copies of Revenue Accounts audited by the Auditor General will be distributed as follows.

1. Original Copy - Department of State Accounts
2. 2<sup>nd</sup> copy - Relevant Ministry/Department
3. 3<sup>rd</sup> copy - Auditor General's Department

For further clarifications on this Circular please contact Director, Macro and Accrual Accounts (Tel-0112484753) of the Department of State Accounts.

Sgd: S.G. Senarathna  
Director General

Copies:

1. Auditor General
2. Director General - Department of Fiscal Policy



2017 දෙසැම්බර් 31 දිනට අවසන් වර්ෂය සඳහා වූ ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආදායම් ගිණුම  
(සෑම ආදායම් සංකේතයක් සඳහාම වෙනම ගිණුමක් පිළියෙල කළ යුතුය.)

2017 திசம்பர் 31 ல் முடிவடைந்த ஆண்டிற்கான இவங்கை சனநாயக சோசலிசக்குடியரசு அரசாங்கத்தின் அரசிறை கணக்குகளின் பொழிப்பு  
(அரசிறை குறியீடு ஒவ்வொன்றிற்குமாக தயாரிக்கப்பட்டுள்ளது)

**Revenue Accounts for the Government of the Democratic Socialist Republic of Sri Lanka**  
**for the year ended 31<sup>st</sup> December 2017 (To be prepared for each Revenue Code)**

ආදායම් ගණන්දීමේ නිලධාරී அரசிறை கணக்கீட்டு உத்தியோகத்தர் Revenue Accounting Officer :		වියදම් ශීර්ෂ අංකය செலவின தலைப்பு இல:		
Revenue Accounting Officer :		Expenditure Head No.		
1	I මෙම ගිණුමට අදාළ ආදායම් සංකේතය : II ආදායම් සංකේත විස්තරය :	I இக்கணக்கு தயாரிக்கப்பட்டுள்ள அரசிறை குறியீடு II அரசிறை குறியீட்டின் விவரணம்	I Revenue Code for which this Account is prepared: II Description of the Revenue Code:	
2	පූර්ව මුදල් වර්ෂ 3 සඳහා ඉදිරි ආදායම් රැස්කිරීම වර්ෂය - 1 (2016) වර්ෂය - 2 (2015) (වර්ෂ 2014 සහ ඊට පෙර වර්ෂ)	මුහුණත මුහුණු නිවැරදිකරනු ලබන තේරුම් அரசிறை சேகரிப்பு ஆண்டு-1 (2016) ஆண்டு-2 (2015) (2014 ஆண்டு மற்றும் முன்னய வருடங்களும்) ஆண்டு-3 (2014)	Net Revenue Collection for the three preceeding financial years : Year - 1 (2016) Year - 2 (2015) Year - 3 (2014) (year 2014 and previous years)	රු./ ரூபா/Rs. රු./ ரூபா/Rs. රු./ රூபා/Rs.
	<b>වාර්තා කරනු ලබන වර්ෂය සඳහා ගිණුම් විස්තර</b>	<b>අறிකෙයිරීමට ආදායම් ගිණුම් විස්තර</b>	<b>Accounting Information for the Reporting year</b>	රු./ රூපා/Rs. රු./ රூපා/Rs.
3	මූලික ආදායම් ඇස්තමේන්තුව	මුල அரசிறை மதிப்பீடு	Original Revenue Estimate	
4	සංශෝධිත ආදායම් ඇස්තමේන්තුව	திருத்திய அரசிறை மதிப்பீடு	Revised Revenue Estimate	
5	දළ ආදායම් රැස්කිරීම	மொத்த அரசிறை மதிப்பீடு	Gross Revenue Collection	
6	සිදු කරන ලද ආපසු ගෙවීම් (මුළු ප්‍රමාණය) - (i)+(ii) (i) මුදලින් ආපසු ගෙවීම් (ii) වැරදි නිවැරදි කිරීමට අදාළ හර කිරීම්	செய்யப்பட்ட மீளளிப்புகள் (மொத்தம்)-(i)+(ii) (i) காசு மூலமான மீளளிப்பு (ii) சேகரிப்புகளின் பிழைகள் தொடர்பான வரவு	Refunds made (All) - (i)+(ii) (i) Refunds made by cash (ii) Debits relevant to Correction of errors	
7	ඉදිරි ආදායම් රැස්කිරීම (5-6)	தேறிய அரசிறை மதிப்பீடு (5-6)	Net Revenue Collection (5-6)	
	<b>හිඟ ආදායම් (නිවේ නම්)</b>	<b>அரசிறை நிலுவைகள் (ஏதாவதிருந்தால்)</b>	<b>Arrears of Revenue (if any).</b>	රු./ රூපා/Rs. රු./ රூපා/Rs.
8	පසුගිය වසරට පෙර වසර වන විට මුළු හිඟ මුදල්	முந்திய ஆண்டிற்கு முற்பட்ட ஆண்டு வரையுள்ள நிலுவைகள்	Arrears up to the year before the previous year	
9	පසුගිය වසරට අදාළ හිඟ මුදල්	முந்திய ஆண்டின் தொடர்பில் நிலுவைகள்	Arrears in respect of the previous year	
10	වාර්තා කරනු ලබන වසරට අදාළ හිඟ මුදල්	அறிக்கையிடும் ஆண்டின் தொடர்பில் நிலுவைகள்	Arrears in respect of the Reporting year	
11	වාර්තා කරනු ලබන වසර අවසානයට මුළු හිඟ මුදල - (8+9+10)	அறிக்கையிடும் ஆண்டின் முடிவில் மொத்த நிலுவைகள் (8+9+10)	Total Arrears as at the end of the Reporting year (8+9+10)	
12	වාර්තා කරනු ලබන වසර තුළ අත්හරින ලද හා කපා හරින ලද මුළු ප්‍රමාණය (එක් එක් වසර වෙන් වෙන්ව) - (i)+(ii) (i) 2015.12.31 දක්වා කපා හරින ලද මුළු ප්‍රමාණය (ii) 2016 වර්ෂයට අදාළව කපා හරින ලද මුළු ප්‍රමාණය	(ஒவ்வொரு ஆண்டிற்கும்) வேறு வேறாக அறிக்கையிடும் ஆண்டின் தளர்த்தீடு செய்யப்பட்டு பதிவுக்கப்பட்ட தொகை (i)+(ii) (i) 2015.12.31 வரை பதிவளிப்பு செய்யப்பட்ட மொத்த தொகை (ii) 2016 ஆண்டிற்கான பதிவளிப்பு செய்யப்பட்ட மொத்த தொகை	Total amount waived and written off during the Reporting year (seperately for each year)- (i)+(ii) (i) Total amount written off for the period up to 31.12.2015 (ii) Total amount written off in respect of year 2016	



