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அரசு கணக்குகள் திணைக்களம்  
Department of State Accounts

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My No. }

SA/FR/Policy/Guidelines

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19.02.2026

**State Accounts Guideline No: 01/2026**

All Secretaries of Ministries  
All Heads of Departments  
All District Secretaries

**Reporting on significant variations in revenue and expenditure at the end of each financial year**

In order to strengthen financial discipline, enhance transparency, and facilitate effective fiscal analysis, it has been identified that a systematic review of year-on-year variations in revenue and expenditure is required at the close of each financial year.

All reporting entities are hereby required to carry out a comparison of the revenue collected under each revenue code and expenditure incurred under each Programme, Project, and Object Code during the relevant financial year with those of the preceding financial year.

Where the variation in revenue or expenditure, whether an increase or a decrease, exceeds twenty-five per cent (25%), the respective Accounting Officer shall ensure that:

- Such variation is clearly identified and quantified; and
- Adequate and justifiable reasons for the variation are provided, supported by relevant explanations. (Including but not limited to policy decisions, introduction of new initiatives, completion or suspension of projects, price escalations, saving achieved, procurement delays or any other material factors.)

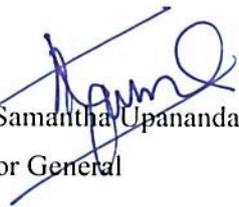
The above information shall be furnished in the prescribed format annexed herewith as Annexure I and duly certified by Chief Financial Officer /Chief Accountant /Accountant as accurate and complete.

The report referred to above shall be submitted on or before the 28<sup>th</sup> of February of the financial year immediately succeeding the year to which the accounts relate, to the Department of State Accounts vide the email address - [fernando.wah@sad.treasury.gov.lk](mailto:fernando.wah@sad.treasury.gov.lk).

All concerned are kindly requested to adhere strictly to these instructions to ensure timely and accurate financial reporting

This Guideline shall be complied with for the financial year 2025 and thereafter.

In case of any clarification regarding these guidelines, the matter may be referred to the Additional Director General - Financial Reporting & Policy (Tel: 2484898) or the Director (Financial Reporting) (Tel: 2484733) or the Director (Policy) (Tel: 2484890)

  
W.A. Samantha Upananda  
Director General

## Annexure I

### Statement of significant variations in revenue and expenditure compared with the preceding Financial Year

Name of Ministry / Department / Institution:

.....

Financial Year : .....

Preceding Financial Year : .....

A.

#### 1. Summary of expenditure comparison

Vote particulars	Expenditure – Preceding FY (Rs.)	Expenditure – Current FY (Rs.)	Variation (Rs.)	% Variation (+/-)
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(Add rows as necessary)

#### 2. Summary of revenue comparison

Revenue codes	Revenue – Preceding FY (Rs.)	Revenue – Current FY (Rs.)	Variation (Rs.)	% Variation (+/-)
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(Add rows as necessary)

**B. Details of variations exceeding 25%**

This section is mandatory for all instances where the increase or decrease in revenue and expenditure exceeds 25%.

**1. For Expenditure**

<b>Vote particulars</b>	<b>% Variation</b>	<b>Nature of Variation (Increase / Decrease)</b>	<b>Detailed Reasons for Variation</b>	<b>Whether One-off or Recurring</b>
(Add rows as necessary)				

**2. For Revenue**

<b>Revenue codes</b>	<b>% Variation</b>	<b>Nature of Variation (Increase / Decrease)</b>	<b>Detailed Reasons for Variation</b>
(Add rows as necessary)			

**C. Certification**

I hereby certify that the above information is true, accurate, and complete to the best of my knowledge, and that the reasons provided for revenue and /or expenditure variations exceeding 25% are valid and adequately justified.

.....  
Chief Financial Officer/Chief Accountant /Accountant

.....  
Date