

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව

அரச கணக்குகள் திணைக்களம்

Department of State Accounts

මගේ අංකය எனது இல. My No.

දිනය නියනි 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 15th 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(ii), 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 31st 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 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. 2nd copy Relevant Ministry/Department
 - 3. 3rd 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 ශී ලංකා පුජාතාන්තුික සමාජවාදි ජනරජයේ ආදායම් ගිණුම 2017 திசம்பர் 31 ல் முடிவடைந்த ஆண்டிற்கான இவங்கை சனநாயக சோசலிசக்குடியரசு அரசாங்கத்தின் அரசிறை கணக்குகளின் பொழிப்பு Summary of the Revenue Accounts for the Government of the Democratic Socialist Republic of Sri Lanka

for the year ended 31st December 2017

ආදායම් ගණන්දීමේ නිල	ලධාරි		වියදම් ශීර්ෂ අංකය		
அரசிறை கணக்கீட்டு			செலவின தலைப்பு இல:		
Revenue Accounting	g Officer:		Expenditure Head No.		
ආදායම් සංකේතය அரசிறை குறியீடு Revenue code	ආදායම සංකේත විස්තරය அரசிறை குறியீடு விவரணம் Description of Revenue Code	2017 මුලික ආදායම ඇස්තමෙන්තුව மூல அரசிறை மதிப்பீடு 2017 Original Revenue Estimate 2017	2017 සංශෝධිත ආදායම ඇස්තමෙන්තුව திருத்திய அரசிறை மதிப்பீடு 2017 Revised Revenue Estimate 2017	2017 රැස්කරන ලද මුළු ශුද්ධ ආදායම (දළ ආදායම- ආදායම ආපසු ගෙවීම) சேகரிக்கப்பட்ட மொத்த தேசிய அரசிறை (அரசிறை மீளளிப்புகளை கழித்து) மொத்த அரசிறை 2017 Total Net Revenue Collected (Gross Revenue less Revenue Refunds) 2017	2016 රැස්කරන ලද මුළු ශුද්ධ ආදායම (දළ ආදායම-ආදායම ආපසු ගෙවීම) சேகரிக்கப்பட்ட மொத்த தேசிய அரசிரை (அரசிறை மீளளிப்புகளை கழித்து) மொத்த அரசிறை 2016 Total Net Revenue Collected (Gross Revenue less Revenue Refunds) 2016
		ರ್ _ಒ / ரூபா/Rs.	රු./ ருபா/Rs.	රු./ ரூபா/Rs.	රු./ ருபா/Rs .

මෙම සාරාංශ පුකාශයෙහි සඳහන් සියළුම සංඛාා, පවත්වාගෙන යනු ලබන ගිණුම් පොත්වල සඳහන් සංඛාා සමහ එකහවන බවත්, ඒවා හාණ්ඩාගාරයේ ගිණුම් පොත් සමහ සසඳන ලද බවත් තහවුරු කරමි. இக்கணக்குகளில் காணப்படும் புள்ளி விபரங்கள் வைத்திருக்கப்படும் கணக்குப் புத்தகங்களிலுள்ள புள்ளி விரங்களுடன் ஒத்திருக்கின்றன வெனவும் இப்புள்ளி விரங்கள் Certify that the figures appear in this Summary Statement 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 திகதி Date துவறை இரு නிருவில் முன்ன மின்றி இடிகு இடிக்க அடிக்க மிரதான நிதி உத்தியோகத்தரின்/ பிரதான கணக்காளரின்/ நிதிப்பகுதியின் தலைவருடைய கையொப்பமும் பெயரும் Signature and Name of Chief Financial Officer/Chief Accountant / Head of Finance ආදායම් ගණන්දීමේ නිලධාරි - නම තනතුර සහ අත්සන வருவாய் கணக்கீட்டு உத்தியோகத்தரின் கையொப்பமும் பெயரும் பதவியும்

Signature, Name and Designation of Revenue Accounting Officer

ඩී.ජී.එස්.ඒ - ආදායම්-2 / அ.க.ப.ந அரசிறை-2 /DGSA-Revenue-2

2017 දෙසැම්බර් 31 දිනට අවසන් වර්ෂය සඳහා වු ශී් ලංකා පුජාතාන්තුික සමාජවාදි ජනරජයේ ආදායම් ගිණුම (සෑම ආදායම් සංකේතයන් සඳහාම වෙනම ගිණුමක් පිළියෙල කළ යුතුය.)

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

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

for the year ended 31st December 2017 (To be prepared for each Revenue Code)

\vdash							
1	ආදායම් ගණන්දීමේ නිලධාරි அரசிறை கணக்கட்டு உத்தியோத்தர்			වියදම ශීර්ෂ අංකය செலவின் தலைப்பு இல:			
1							
\vdash	Revenue Accounting Officer :	-			Expenditure Head No	D. – – – – – – – – – – – – – – – – – – –	
1	I මෙම ගිණුමට අදාළ ආදායම් සංකේතය :		I இக்கணக்கு தயாரிக்கப்பட்டுள்ள அரசிறை	தறி யீ டு	I Revenue Code for which this Account is prepared:		
\vdash	II ආදායම් සංකේත විස්තරය :		II அரசிறை குறியீட்டின் விவரணம்		II Description of the Revenue Code:		
2	පූර්ව මුදල් වර්ෂ 3 සඳහා ශුද්ධ ආදායම රැස්කිරීම	වර්ෂය - 1 (2016)	முந்திய மூன்று நிதியாள்டிற்கான தேறிய அரசிறை சேகரிப்பு	ஆண்டு-1 (2016)	Net Revenue Collection for the three preceeding financial years :	Year - 1 (2016)	்ு ருபா/Rs.
1		වර්ෂය- 2 (2015)		ஆண்டு-2 (2015)		Year - 2 (2015)	
	(වර්ෂ 2014 සහ ඊට පෙර වර්ෂ)	වර්ෂය- 3 (2014)	(2014 ஆண்டு மற்றும் முன்னய வருடங்களும) ஆண்டு-3 (2014)	(year 2014 and previous years)	Year - 3 (2014)	
	වාර්තා කරනු ලබන වර්ෂය සඳහා ගිණුම් විස්තර		அறிக்கையிடும் ஆண்டிற்கான கணக்கீட்டுத்தகவல்		Accounting Information for the Reporting year	்./ ரூபா/Rs.	்./ ரூபா/Rs.
3	මූලික ආදායම ඇස්තමේන්තුව		மூல அரசிறை மதிப்பீடு		Original Revenue Estimate		
4	සංශෝධිත ආදායම් ඇස්තමේන්තුව		திருத்திய அரசிறை மதிப்பீடு		Revised Revenue Estimate		
5	දළ ආදායම රැස්කිරීම		மொத்த அரசிறை மதிப்பீடு		Gross Revenue Collection		
6	සිදු කරන ලද ආපසු ගෙවීම (මුළු පුමාණය) - (i)+(ii)		செய்யப்பட்ட மீளளிப்புகள் (மொத்தம்)-(i)+(ii)		Refunds made (All) - (i)+(ii)		
1	(i) මුදලින් ආපසු ගෙවීම		(i) காசு மூலமான மீளளிப்பு		(i) Refunds made by cash		
	(ii) වැරදි නිවැරදි කිරීමට අදාළ හර කිරීම		(ii) சேகரிப்புகளின் பிழைகள் தொடர்பான வரவு		(ii) Debits relevant to Correction of errors		
7	ශුද්ධ ආදායම රැස්කිරීම (5-6)		தேறிய அரசிறை மதிப்பிட (5-6)		Net Revenue Collection (5-6)		
	<u>නිත ආදායම් (නිබේ නම්)</u>		<u>அரசிறை நிலுவைகள் (எதாவதிருந்தால்)</u>		Arrears of Revenue (if any).	රු./ ரூபா/Rs.	රු./ ருபா/Rs.
8	පසුගිය වසරට පෙර වසර වන විට මුළු හිහ මුදල්		முந்திய ஆண்டிற்கு முற்பட்ட ஆண்டுவரையுள	ாள நிலுவைகள்	Arrears up to the year before the previous year		
9	පසුගිය වසරට අදාළ හිහ මුදල්		முந்திய ஆண்டின் தொடர்பில் நிலுவைகள்		Arrears in respect of the previous year		
	වාර්තා කරනු ලබන වසරට අදාළ හිහ මුදල්		அறிக்கையிடும் ஆண்டின் தொடர்பில் நிலுனை		Arreas in respect of the Reporting year		
11	වාර්තා කරනු ලබන වසර අවසානයට මුළු හිහ මුදල - (8+9+10)		அறிக்கையிடும் ஆண்டின் முடிவில் மொத்த <u>ந</u> (8+9+10)	ிலுவைகள்	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 පුමාණය (එක් එක් වසර වෙන් වෙන්ව)- (i)+(ii)		(ஒவ்வொரு ஆண்டிற்கும்) வேறு வேறாக அறி ஆண்டின் தளர்த்தீடு செய்யப்பட்டடு பதிவழிக்க (i)+(ii)		Total amount waived and written off during the Reporting year (seperately for each year)- (i)+(ii)		
	(i) 2015.12.31 දක්වා කපා හරින ලද මුළු පුමාණය		(i) 2015.12.31 வரை பதிவளிப்பு செய்ய தொகை	ப்பட்ட மொத்த	(i) Total amount written off for the period up to 31.12.2015		
	(ii) 2016 වර්ෂයට අදාළව කපා හරින ලද මුළු පුමාණය		(ii) 2016 ஆண்டிற்கான பதிவளிப்பு செய் தொகை	யப்பட்ட மொத்த	(ii) Total amount written off in respect of year 2016		F-926 746

13	වාර්තා කරනු ලබන වසර තුළ හිහ මුදලට අනුරුපිව රැස්කරන ලද මුළු පුමාණය (එක් එක් වසර වෙන් වෙන්ව)- (i)+(ii)	(ஒவ்வொரு ஆண்டிற்கும) வேறு வேறாக அறிக்கையிடும் ஆண்டில் நிலுவைக்கு எதிராக சேகரிக்கப்பட்ட மொத்த தொகை (i)+(ii)	Total amount collected against arrears during the Reporting year (seperately for each year)- (i)+(ii)	
	(i) 2015.12.31 වර්ෂය දක්වා රැස් කරන ලද මුළු පුමාණය	(i) 2015.12.31 வரை சேகரிக்கப்பட்ட மொத்த தொகை	(i) Total amount collected for the period up to 31.12. 2015	
ı	(ii) 2016 වර්ෂයට අදාළව රැස් කරන ලද මුළු පුමාණය	(ii) 2016 ஆண்டிற்கான சேகரிக்கப்பட்ட மொத்த தொகை	(ii) Total amount collected in respect of year 2016	
14	වාර්තා කරනු ලබන වසර අවසාන වන විට ආදායම්වල මුළු ශුද්ධ හිහ මුදල (11-12-13)	அறிக்கையிடும் ஆண்டின் முடிவில் இருந்தவாறான அரசிறையின் மொத்த தேறிய நிலுவைகள் (11-12-13)	Total Net Arrears of Revenue as at the end of the Reporting year (11-12-13)	
	විවලාහතාව විශ්ලේෂණය (අතිරික්තය/හිභය) වාර්තා කරනු ලබන වසර සඳහා	மாறுபாட்டின் (மிசைக /குறைவு) பகுப்பாய்வு அறிக்கையீடும் ஆண்டு	Variance (Excess/ (Shortfall) Analysis - Reporting year.	
				்./ ஞபா /Rs.
15	මුලික ආදායම් ඇස්තමේන්තුව හා සංශෝධිත ඇස්තමේන්තුව අතර වෙනස	மூல அரசிறை மதிப்பீட்டிற்கும் திருத்திய மதிப்பீட்டிற்கும் இடையிலான மாறுபாடு	Variance between Original Revenue Estimate and Revised Revenue Estimate	
16	සංශෝධිත ඇස්තමේන්තුව හා ශුද්ධ ආදායම් රැස්කිරිම් අතර වෙනස	திருத்திய மதிப்பீட்டிற்கும் உள்ளபடியான தேறிய அரசிறை சேகரிப்பிற்கும் இடையிலான வேறுபாடு	Variance between Revised Revenue Estimate and Actual Net Revenue Collection	
17	ඉහත (15) හි සඳහන් විවලාකාවයට බලපෑ මැතිය හැකි හේතු / (15) இல் மாறுபாட்டி	ற்கான அளவிடக்கூடிய காரணங்கள்/ Measurable reasons for the varia	ance at (15) above:	
				a a
18	ඉහත (16) හි සඳහන් විවලානාවයට බලපෑ මැනිය හැකි හේතු / (16) இல் மாறுபாட்டி	ற்கான அளவிடக்கூடிய காரணங்கள்/Measurable reasons for the varian	ace at (16) above:	
				,

මෙම ගිණුමෙහි සදහන් සියළුම සංඛාය, පවත්වාගෙන යනු ලබන ගිණුම් පොත්වල සදහන් සංඛාය සමභ එකභවන බවත්, ඒවා භාණ්ඩාගාර ගිණුම් පොත් සමභ සසදන ලද බවත් තහවුරු කරමි.

இக்கணக்குகளில் காணப்படும் 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 නිසනි Date පුධාන මූලාඃ නිලධාරි/පුධාන ගණකාධිකාරි / මුදල් අංශයේ පුධානි - නම සහ අත්සන

பிரதான நிதி உத்தியோகத்தரின்/பிரதான கணக்காளின்/ நிதிப்பகுதியின் தலைவருடைய கையொப்பமும் பெயரும

Signature and Name of Chief Financial Officer/Chief Accountant / Head of Finance

ආදායම් ගණන්දීමේ නිලධාරි - නම්, තනතුර සහ අත්සන

அரசிறை கணக்கீட்டு உத்தியோகத்தரின் கையொப்பமும்இபெயரும்இபதவியும் Signature, Name and Designation of Revenue Accounting Officer

විගණකාධිපති දෙපාර්තමේන්තුවේ භාවිතය සඳහා / கணக்காய்வாளர் திணைக்களத்தின் உபயோகத்திற்கு/ For the use of Auditor General's Department