



# හාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව

## திறைசேரி செயற்பாடுகள் திணைக்களம்

### Department of Treasury Operations

කැ.පො.1559, මහා හාණ්ඩාගාරය, මුදල් අමාත්‍යාංශය, කොළඹ 01, ශ්‍රී ලංකාව

தபெ. 1559, பொது திறைசேரி. நிதி அமைச்சு, கொழும்பு 01, இலங்கை

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எனது இல  
My Number

TO/REV/M2/07/2010-VOL 01

ඔබේ අංකය  
உமது இல  
Your Number

දිනය  
திகதி  
Date

28. 11.2018

#### Treasury Operations Circular No: 07/2018

All Secretaries to Ministries  
Heads of Departments  
District Secretaries

#### STATEMENT OF ARREARS OF REVENUE – 31.12.2018

Your attention is drawn to the Department of Fiscal Policy Circular Number: 01/2015 dated 20.07.2015 and amendment No. 01/2015 (V) dated 30.12.2016 made there to.

02. Accordingly, F.R.128 (2)(C) in line with Revenue Accounting Officers should submit reports on Arrears of Revenue half yearly to the Auditor General on respective revenue codes coming under their purview. The Director General of the Department of Treasury Operations as the Revenue Accounting Officer has to submit the Arrears of Revenue Reports half yearly to the Auditor General by collecting and amalgamating the information submitted by respective Chief Accounting Officers/Accounting Officers for following Revenue Codes.

#### REVENUE CODE

#### DESCRIPTION

20.02.01.99	Return on Government Assets - Other Rental
20.02.02.99	Interest - Other
20.03.01.00	Sale Proceeds and Charges - Departmental Sales
20.03.02.99	Sale Proceeds and Charges - Administrative Fees & Charges - Sundries
20.03.03.02	Sale Proceeds and Charges - Fines and Forfeits - Other
20.03.99.00	Sale Proceeds and Charges - Other Receipts

03. Therefore, you are kindly requested to submit Arrears of Revenue Reports for the above Revenue Codes as at 31.12.2018 to the Director General of Treasury Operations on or before 16.01.2019 in the attached form No: TOD/REV/01 as per the Fiscal Policy Circular No. 01/2015 and Treasury Operations Circular No. 05/2018 dated 14.09.2018 after reconciling the books & records maintained for each Revenue Code in terms of respective rules & regulations. Please submit a Nil Report if there is no arrears of revenue for the relevant period.

04. Further, please submit details of previous years arrears of revenue collected within the year 2018 and details of arrears of revenue waived-off as per the approval obtained under FR 113 from the General Treasury in the attached Form No: TOD/REV/02.

05. Moreover, you should maintain proper detailed records related to revenue and arrears of revenue according to the Fiscal Policy Circular No. 01/2015(V).

Sgd. / C.J.K. Perera  
Director General  
Department of Treasury Operations

Copies : 1. Auditor General  
2. Director General, Department of Fiscal Policy

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**Statement of Arrears of Revenue - 31.12.2018**

I. Statutory/ Authority : (Respective government Ministry/ Department or District Secretariat).....

II. Revenue Description :-.....

III. Revenue Code :-.....

Description	Arrears of Revenue					Reason for the arrears	Measures taken to recover the arrears	Assessment regarding the recoverability of arrears
	Cumulative arrears up to 31.12.2015	Arrears in respect of 2016	Arrears in respect of 2017	Arrears in respect of 2018	Total Arrears as at 31.12.2018 (2+3+4+5)			
(1)	Rs. (2)	Rs. (3)	Rs. (4)	Rs. (5)	Rs. (6)	(7)	(8)	(9)

Each total of the columns No 2 - 4 of the above table should be tallied with the subsequent arrears reported under the Annual Revenue Report as at 30.06.2018 after subtracting the total recovery / waivers under second half of year 2018 if any. If not, reasons for each differences should be reported separately as attachments to this report.

\* Completion of columns 7,8 and 9 with valid reasons are compulsory

Prepared by:.....

Above Information are Certified as Correct

Checked by:.....

.....

C.F.O./Dir. Finance/C. Accountant/Accountant

Secretary/Head of Department/District Secretary  
(Official Seal)

Date : .....

**Statement of the Revenue Waivers and the approved Revenue Waivers as at 31.12.2018**

Ministry/Department/District Secretariat:

Revenue Code:

Description  (1)	Collection of Arrears Revenue in 2018				* Waivers of Arrears Revenue in 2018						
	Collection of the arrears for the period up to 31.12.2015  Rs. (2)	Collection in respect for the arrears of Year 2016  Rs. (3)	Collection in respect for the arrears of Year 2017  Rs. (4)	Total Collection (2+3+4)  Rs. (5)	Relevant Up to 31.12.2015		Relevant to year 2016		Relevant to year 2017		Total waiver (6+8+10)  Rs. (12)
					Waivers for the period  Rs. (6)	Reference No. & date of the Treasury approval for the waiver as of FR 113  (7)	Waiver in respect of the year  Rs. (8)	Reference No. & date of the Treasury approval for the waiver as of FR 113  (9)	Waiver in respect of the year  Rs. (10)	Reference No. & date of the Treasury approval for the waiver as of FR 113  (11)	

\* Any waivers of revenue under each revenue code should be done only on the prior Treasury approval as per FR 113. Therefore such revenue waivers approved by the Treasury (Department of Public Finance) should only be indicated here and each copy of such authorised letters have to be attached.

Prepared by: .....

Above Information are Certified as Correct

Checked by: .....

C.A.O./Dir. Finance/C. Accountant/Accountant

.....  
Secretary/Head of Department/District Secretary  
(Official Seal)

Date: .....