



හාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව  
 திறைசேரி செயற்பாடுகள் திணைக்களம்  
 Department of Treasury Operations

කු.පෙ. 1559, මහා හාණ්ඩාගාරය, මුදල් අමාත්‍යාංශය, කොළඹ 01, ශ්‍රී ලංකාව  
 தபெ. 1559 பொது திறைசேரி நிதி அமைச்சு, கொழும்பு 01, இலங்கை  
 P.O.Box: 1559, General Treasury, Ministry of Finance, Colombo 01, Sri Lanka

|  |                                 |                                    |                         |                |                                 |                          |
|--|---------------------------------|------------------------------------|-------------------------|----------------|---------------------------------|--------------------------|
| අධ්‍යක්ෂ ජනරාල්<br>பணிப்பாளர் நாயகம்<br>Director General | දුරකථන<br>தொலைபேசி<br>Telephone | +94 11 2484729                     | ෆැක්ස්<br>பெக்ஸ்<br>Fax | +94 11 2431498 | ඊ-මේල්<br>மின்-அஞ்சல்<br>E-mail | dgto@tod.treasury.gov.lk |
| මගේ අංකය<br>எனது இல<br>My Number                         | TO/REV/M2/07/2010               | ඔබේ අංකය<br>உமது இல<br>Your Number | දිනය<br>திகதி<br>Date   | 24.05.2018     |                                 |                          |

**Treasury Operations Circular No: 02/2018**

All Secretaries to Ministries  
 Heads of Departments  
 District Secretaries

**STATEMENT OF ARREARS OF REVENUE – 30.06.2018**

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

02. Accordingly, in line with F.R.128 (2)(C) 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.

| <u>REVENUE CODE</u> | <u>DESCRIPTION</u>   |
|---------------------|--|
| 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 the Arrears Revenue Reports for the above Revenue Codes as at 30.06.2018 to the Director General of Treasury Operations in the attached Form No: TOD/REV/01 as per the Fiscal Policy Circular No. 01/2015 after reconciling the books & records maintained for each Revenue Code in terms of respective rules & regulations on or before 12.07.2018. 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 first six months period in the year 2018 and details of arrears of revenue waived-off as per the approval obtained under FR 113 obtained from the Treasury, in the Form No: TOD/REV/02.

05. Moreover, you should maintain proper detailed records related 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

**Statement of Arrears of Revenue - 30.06.2018**

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

II. Revenue Item :-.....

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 year 2016 | Arrears in respect of year 2017 | Arrears in respect up to 30.06.2018 | Total Arrears as at 30.06.2018 (2+3+4+5) |                        |                                       |  |
|             | Rs.                                 | Rs.                             | Rs.                             | Rs.                                 | Rs.                                      | *                      | *                                     | *  |
| (1)         | (2)                                 | (3)                             | (4)                             | (5)                                 | (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 31.12.2017 after subtracting the total recovery for the first six months in 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.A.O./Dir. Finance/C. Accountant/Accountant

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

Date : .....

**Statement of the Collection of Arrears Revenue and the approved Revenue Waivers as at 30.06.2018**

Ministry/Department/District Secretariat:

Revenue Code:

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