



# භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව

## திறைசேரி செயற்பாடுகள் திணைக்களம்

### Department of Treasury Operations

නැ.පෙ.1559, මහා භාණ්ඩාගාරය, මුදල් අමාත්‍යාංශය, කොළඹ 01, ශ්‍රී ලංකාව

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මගේ අංකය  
எனது இல  
My Number

TOD/REV/M3/02/01

ඔබේ අංකය  
உமது இல  
Your Number

දිනය  
திகதி  
Date

09 .11.2020

All Secretaries to Ministries  
Heads of Departments  
District Secretaries

#### SUBMISSION OF ARREARS OF REVENUE REPORTS – 31.12.2020

Your attention is drawn to the Department of Public Finance Circular Number 01/2020 dated 28.08.2020 and instructions in Guideline No.03 issued by this Department on 14.10.2020.

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.

#### 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 31.12.2020 through an email to [shanika.dvt@tod.treasury.gov.lk](mailto:shanika.dvt@tod.treasury.gov.lk) on or before **15.01.2021** in the attached form No: TOD/REV/01 as per the instructions given in Guideline No 03 issued by this Department in respect of Public Finance Circular No. 01/2020 after reconciling the books & records maintained for each Revenue Code in terms of respective Rules and 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 2020 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 and books related to revenue and arrears of revenue according to the Fiscal Policy Circular No. 01/2015(V).

H.C.D.L.Silva  
Director General (Acting)  
Department of Treasury Operations

**Statement of Arrears of Revenue - 31.12.2020**

I. Ministry/ Department/ 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 31.12.2017 | Arrears in respect of 2018 | Arrears in respect of 2019 | Arrears in respect of 2020 | Total Arrears as at 31.12.2020 (2+3+4+5) |                        |                                       |  |
| (1)         | Rs.<br>(2)                          | Rs.<br>(3)                 | Rs.<br>(4)                 | Rs.<br>(5)                 | Rs.<br>(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 30.06.2020 after subtracting the total recovery / waivers **under second half of year 2020** 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

Head of the Institution / Accounting Officer  
(Official Seal)

Contact No : .....

Date : .....

**Statement of the Collection of Arrears Revenue and the approved Revenue Waivers as at 31.12.2020**

Ministry/Department/District Secretariat:

Revenue Code:

| Description<br><br>(1) | Collection of Arrears Revenue in 2020                                       |  |  |  | * Waivers of Arrears Revenue in 2020     |  |   |  |  |   |  |
|------------------------|---|--|--|--|--|--|---|--|--|---|--|
|                        | Collection of the arrears for the period up to 31.12.2017<br><br>Rs.<br>(2) | Collection in respect for the arrears of Year 2018<br><br>Rs.<br>(3) | Collection in respect for the arrears of Year 2019<br><br>Rs.<br>(4) | Total Collection (2+3+4)<br><br>Rs.<br>(5) | Relevant Up to 31.12.2017                |  | Relevant to year 2018                           |  | Relevant to year 2019                            |   | 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.F.O./Dir. Finance/C. Accountant/Accountant

.....

Head of the Institution / Accounting Officer  
(Official Seal)

Contact No:.....

Date: .....