



# හාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව

திறைசேரி செயற்பாடுகள் திணைக்களம்

## Department of Treasury Operations

හ.අ.ප. 1559, මහා හාණ්ඩාගාරය, මුදල්, අර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිසන්ති අමාත්‍යාංශය, කොළඹ 01, ශ්‍රී ලංකාව  
தப. 1559, பொது திறைசேரி, நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கைகள் அமைச்சு, கொழும்பு 01, இலங்கை  
P.O.Box: 1559, General Treasury, Ministry of Finance, Economic Stabilization & National Policies, Colombo 01, Sri Lanka

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எனது இல  
My No.

TO/REV/R3/02/11

ඔබේ අංකය  
உமது இல  
Your Number

15.05.2024

All Secretaries to Ministries  
Heads of Departments  
District Secretaries

### SUBMISSION OF ARREARS OF REVENUE REPORTS - 30.06.2024

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 the 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
20.05.99.00	Current Transfers -- National Lottery and Other Transfers

03. Therefore, you are kindly requested to submit Arrears of Revenue Reports for the above Revenue Codes as at 30.06.2024 through an email to [revenue@tod.treasury.gov.lk](mailto:revenue@tod.treasury.gov.lk) on or before **12.07.2024** in the attached form No: **TOD/REV/01(i)** 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 period in the year 2023 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(i)**.

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  
Department of Treasury Operations

Copy to – Auditor General , National Audit Office - For Information Pls

**Statement of Arrears of Revenue - 30.06.2024**

- I. Ministry/ Department/ District Secretariat.....  
 II. Revenue Description :-.....  
 III. Revenue Code :-.....

Description  (1)	Arrears of Revenue					Reason for the arrears *	Measures taken to recover the arrears *	Assessment regarding the recoverability of arrears *
	Cumulative arrears up to 31.12.2021	Arrears in respect of 2022	Arrears in respect of 2023	Arrears in respect up to 30.06.2024	Total Arrears as at 30.06.2024 (2+3+4+5)			
	Rs. (2)	Rs. (3)	Rs. (4)	Rs. (5)	Rs. (6)			

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 31.12.2023 after subtracting the total recovery / waivers under second half of year 2024 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)

**Statement of the Collection of Arrears Revenue and the approved Revenue Waivers as at 30.06.2024**

Ministry/Department/District Secretariat:

Revenue Code:

Description  (1)	Collection of Arrears Revenue 2023				* Waivers of Arrears Revenue 2023						
	Collection of the arrears for the period up to 31.12.2021  Rs. (2)	Collection in respect for the arrears of Year 2022  Rs. (3)	Collection in respect for the arrears of Year 2023  Rs. (4)	Total Collection (2+3+4)  Rs. (5)	Relevant Up to 31.12.2021		Relevant to year 2022		Relevant to year 2023		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: .....

Checked by: .....

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

Above Information is Certified as Correct

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

Date: .....