



හාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව
 திறைசேரி செயற்பாடுகள் திணைக்களம்
 Department of Treasury Operations

කැ.පො.1559, මහා හාණ්ඩාගාරය, මුදල් හා ජනමාධ්‍ය අමාත්‍යාංශය, කොළඹ 01, ශ්‍රී ලංකාව
 தபெ. 1559, பொது திறைசேரி, நிதி மற்றும் வெகுசன ஊடக அமைச்சு, கொழும்பு 01, இலங்கை
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මගේ අංකය எனது இல My Number.	TO/REV/1/05		ඔබේ අංකය உமது இல Your Number.	14.09.2018		

Treasury Operations Circular No: 05/2018
 To
 All Secretaries to the Ministries/
 Heads of Departments/
 District Secretaries

Collection, administration, monitoring and reporting of the revenue collected under the Revenue Codes which the Director General, Department of Treasury Operations act as the revenue accounting officer

Instructions in this Circular should be followed in relevant to the following non tax revenue codes for which the department of Treasury Operations acts as the revenue accounting officer but revenues are not been directly collected by the Department and also could not be specifically assigned to other Ministries/ Departments.

<u>Codes</u>	<u>Descriptions</u>
20.02.01.99	Revenue received by the government assets - leases - other leases
20.02.02.99	Interests - others
20.03.01.00	Sales and Charges - Departmental sales
20.03.02.99	Sales and Charges - Administrative Charges and Payments - Miscellaneous
20.03.03.02	Sales and Charges - Fines and forfeitures - others
20.03.99.00	Sales and Charges - Other Receipts
20.05.99.00	Existing Transfers - National Lotteries Board and other transfers

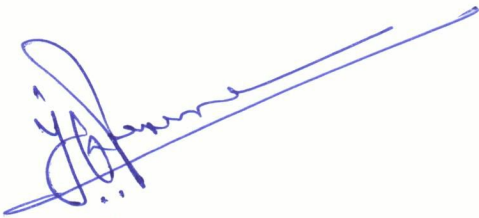
(01) As per Section (a)-(c) in the part 4 of the Fiscal Policy Circular No.01/2015 which include the guidelines on estimation, collection, monitoring and reporting of government revenue, responsibility of collecting revenue under the above revenue codes has been assigned to the revenue collecting Ministries/Departments and Heads of Departments by Fiscal Policy Circular No. 01/2015(V) dated 30.12.2016. Accordingly the following procedures should be followed in relevant to the collection of revenue by your institution under the above Revenue Codes.

(a) Proper records should be maintained by clearly stating the estimated revenue, collected revenue and arrears if any and due date as per the agreement if the revenue is received under an agreement and actual date of revenue received under the above revenue codes.

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- (b) Actions should be taken to assign recovery of arrears revenue to a responsible officer and timely monitor the recovering activities and to prepare a suitable internal control procedure for the prevention of accumulation of revenue arrears.
 - (c) Collected revenue should be correctly categorized and immediately credited to the Consolidated Fund. Keeping collected money in the collection accounts or savings accounts should be avoided and if such revenues are included in the deposit accounts, actions should be taken to identify and account under each revenue codes accurately.
 - (d) In preparation of internal auditing programs as per FR 134 (2), matters in relation to supervision of revenue collection, classification, monitoring, maintaining reports and internal control systems for revenue administration should be included. Matters pointed out in the reports presented by implementing such Internal Audit programs should be reviewed at the Management Audit Committee Meetings.
- (02) In collection of revenue under the above revenue codes, all the Ministries/Departments and Heads of Institutions should act as per the provisions in FR 142 (1) – (4) and as per the FR 149 in relevant to Divisional Secretariats.
- (03) As per FR 85 (1) (2) revenue estimates and revised revenue estimates for the above revenue codes should be prepared most realistically and accurately. Such revenue estimates and revised revenue estimates should be prepared and presented to the Department of Treasury Operations as per the instructions given in the Circular issued annually by the Director General, Department of Treasury Operations for the purpose of preparation of revenue estimates.
- (04) If any arrears of revenue arises in relevant to the above revenue codes as per the FR 128 (2) (d), semiannual revenue arrears reports should be prepared as per the instructions given in the Circulars issued time to time by the Director General, Department of Treasury Operations. As these semiannual revenue arrears reports have to be presented to the Auditor General separately for the period of first 6 months and second 6 months, it is essential to submit these reports before due dates as informed by the Circulars. A blank report should be submitted if there is no revenue arrears.
- (05) Charges and revenues collected under the above Revenue Codes as per a Circular or instructions in relevant to your institution or any other institution in accordance with FR 128(2) (i) (Ex. Specially revenues collected at the District Secretariats such as Land grant charges, service charges) should be reported to the Department of Public Finance for revising them by reviewing such charges/revenue time to time taking in to considering the periodical changes in economic and other conditions with the coordination of these institutions. For this purpose instructions provided in the Circular No. 01/2018 dated 17.01.2018 on “Fees charged by the government institutions for providing services” issued by the Department of Public Finance in relevant to revision of fees should be followed.

- (06) Monthly revenue refund details of the above revenue codes for should be submitted to this Department before 15th of the following month as per the format TO/REV/REFUND/01 attached to this Circular, for the preparation of Government Revenue Accounts in terms of FR 151.
- (07) Further, if there is any sub offices under the Ministries/Departments which collect revenue under the above revenue codes, such sub account units should be closely monitored by issuing written instructions in relevant to collection, administration, reporting and internal control as required.
- (08) I hereby emphasize to take actions as per the provisions made in FR 118 in refunding revenue in relevant to the above revenue codes and comply with the provisions made in FR 460 in accounting for revenue that has been erroneously accounted. It is the responsibility of the Revenue Accounting Officers to account the collected revenue only under the correct revenue codes to minimize the rectifications to the possible extent.
- (09) Following the instructions in this Circular, the audit quarries in relevant to the accounting for revenue collecting under the above non tax revenue codes and refunds from revenue can be minimized.



C.J.K.Perera
Director General,
Department of Treasury Operations

Copies:- 1. Auditor General
2. Director General, Department of Public Finance

Ministry/ Department/ District Secretariat

Expenditure Head No. : Year: Month
:

*Refunded Revenue Code No :

Amount credited to the Revenue Rs.	Reasons for “crediting” to the Revenue	If any correction by cross notes, corrected (In debit note) Revenue Code or the Relevant account Code	If a refund made in cash on the approval of the Department of Treasury Operations name of the individual or the institution which made the payment

*(If only more than one Revenue Code prepare Specimen Forms separately)

I do hereby certify that the above information are correct.

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Chief Accountant/ Director (Finance)

Date:

Telephone No:

Official stamp and address: