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கொம்ப்ரோலர் ஜெனரல் அலுவலகம்
Comptroller General's Office
මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය
நிதி,பொருளாதார நிலைப்படுத்தல் மற்றும் தேசிய கொள்கைகள் அமைச்சு
Ministry of Finance, Economic Stabilization and National Policies

මහලේකම් කාර්යාලය, කොළඹ01
செயலகம்,கொழும்பு 01
The Secretariat, Colombo 01

කොම්ප්ට්‍රොලර් ජනරාල්
கொம்ப்ரோலர் ஜெனரல் 0112151452
Comptroller General

පොදු
பொது 0112151425
General

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මගේ අංකය எனது இல.	CGO/ASM/REV/02	ඔබේ අංකය உமது இல. Your No	
දිනය திகதி Date	11 .06.2025		

Assets Management Circular No: 02/2025

To All : Secretaries to Ministries
Head of Departments
District Secretaries

Statement of Arrears of Revenue as at 30th June 2025

Your attention is drawn to the Fiscal Policy Circular No: 01/2015 dated 20th July 2015 as amended by Circular No: 01/2015(v) dated 30th December 2016, which provides guidelines for estimating, collecting, supervision and reporting of government revenue.

02. As per the Fiscal Policy Circular No: 01/2015(xii) dated 22nd March 2018, the Comptroller General has been assigned as the Revenue Accounting Officer for Sale of Capital Assets, with effect from 01st January 2018, under following revenue codes:

Revenue Code	Description
20.06.02.01	Vehicles
20.06.02.02	Other

In line with F.R. 128 (2) (C), Comptroller General should submit reports on arrears of revenue half yearly to the Auditor General, as per the information submitted by Chief Accounting Officers/ Accounting Officers, under above revenue codes.

03. Accordingly, following reports prepared as per the attached forms in accordance with the Fiscal Policy Circular No: 01/2015, after reconciling the books and records maintained on revenue and arrears of revenue in terms of respective rules and regulations for each revenue code mentioned above, should be submitted by Chief Accounting Officers/ Accounting Officers to the Comptroller General on or before 11th July 2024.

I. Report on previous years' arrears of revenue prepared as at 30th June 2025, as per attached Form No: CGO/REV/ARE/01.

II. Report on previous years' arrears of revenue collected within the first six months period in the year 2025 and report on arrears of revenue waived off as per approval obtained under F.R. 113 from the General Treasury, as per attached Form No: CGO/REV/ARE/02.

III. Nil Reports if there is no arrears of revenue as per I and II above for the relevant period.

04. Also, Chief Accounting Officers/ Accounting Officers are required to maintain proper detailed records related to revenue and arrears of revenue, as per the Fiscal Policy Circular No 01/2015(v).

K.A. Ramya Kanthi
Comptroller General

Copies:

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

Form No. (CGO/REV/ARE/01)

Statement of Arrears of Revenue – 30.06.2025

(i) Statutory /Authority : (Respective Government Ministry/ Department or District Secretariat)……
(ii) Revenue Item : ……………………………………………………………………………..
(iii)Revenue Code : ……………………………………………………………………………..

Description	Arrears of Revenue					Reasons for the arrears	Measures taken to recover the arrears	Assessment regarding the recoverability of arrears
	Cumulative arrears up to 31.12.2022	Arrears in respect of 2023	Arrears in respect of 2024	Arrears in respect up to 30.06.2025	Total arrears at 30.06.2025 (2+3+4+5)			
	Rs	Rs	Rs	Rs	Rs	*	*	*
(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)

Each total of the columns No 2 to 4 of the above table should be tallied with the subsequent arrears reported under the Annual Revenue Report as at 31.12.2024 after subtracting the total recovery for the first 6 six month of 2025 if any. If not, reasons for each difference should be reported separately as attachments to this report.

* Completion of columns 07,08 and 09 with valid reasons are compulsory.

Prepared by : ……………………………………….

Checked by : ……………………………………….
C.F.O/Director(Finance)/ChiefAccountant/Accountant

Above information are Certified as Correct.

………………………………………………………

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

Date : ………………………………………………………

Form No.(CGO/REV/ARE/02)

Statement of the Collection of Arrears of Revenue and the approved Revenue Waivers as at 30.06.2025

Respective Government Ministry/ Department or District Secretariat: Revenue Code:

Description	Collection of Arrears of Revenue up to first six months in 2025				Waivers Arrears of Revenue up to first six months in 2025						
					Up to 2022.12.31		2023		2024		
	Collection of arrears for the period up to 31.12.2022	Collection in respect for the arrears of Year 2023	Collection in respect for the arrears of Year 2024	Total collection (2+3+4)	Waivers for the period	Reference No & date of the General Treasury approval for the waivers of F.R. 113	Waivers in respect of the year	Reference No & date of the General Treasury approval for the waivers of F.R. 113	Waivers in respect of the year	Reference No & date of the General Treasury approval for the waivers of F.R. 113	Total Waiver (06+08+10)
(01)	Rs. (02)	Rs. (03)	Rs. (04)	Rs. (05)	Rs. (06)	(07)	Rs. (08)	(09)	Rs. (10)	(11)	Rs. (12)

* Any waivers of revenue under each revenue code should be done only on the prior approval of the General Treasury as per F.R. 113. Therefore such revenue waivers approved by the General Treasury (Department of Public Finance) should only be indicated here and each copy of such authorized letters has to attach.

Prepared by : ....

Checked by : ....

C.F.O/Director(Finance)/Chief Accountant/Accountant

Above information are Certified as Correct.

....

Secretary/Head of Department/District Secretary

(Official Seal)

Date : ....