කොම්ප්ට්‍රෝලර් ජනරාල් කාර්යාලය
கொம்ப்ரோலர் ஜெனரல் அலுவலகம்
Comptroller General's Office
මුදල්, ක්‍රම සම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
Ministry of Finance, Planning and Economic Development

මහලේකම් කාර්යාලය, කොළඹ 01 செயலகம்,கொழும்பு 01 The Secretariat, Colombo 01	කොම්ප්ට්‍රෝලර් ජනරාල් கொம்ப்ரோலர் ஜெனரல் Comptroller General 0112151452	පොදු பொது General 0112151425	ෆැක්ස්/தொலைநகல் / Fax : 0112151417 Web Site : www.treasury.gov.lk E-Mail : cgo@mo.treasury.gov.lk

මගේ අංකය எனது இல. My No. } CGO/ASM/REV/02	ඔබේ අංකය உமது இல. Your No. }	දිනය திகதி Date } 13.07.2026

Assets Management Circular No: 04/2026

To All : Secretaries to Ministries
Head of Departments
District Secretaries

Statement of Arrears of Revenue as at 30th June 2026

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 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 20th July 2026.

I. Report on previous years' arrears of revenue prepared as at 30th June 2026, 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 2026 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).

Ramya Kanthi

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 – 30.06.2026

(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 31.12.2023 Rs	Arrears in respect of 2024 Rs	Arrears in respect of 2025 Rs	Arrears in respect up to 2026.06.30 Rs	Total arrears at 30.06.2026 (2+3+4+5) 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 Arrears of Revenue Report as at 31.12.2025 after subtracting the total recovery for the first six month of 2026 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)/Chief Accountant/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 30.06.2026

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

Description	Collection of Arrears of Revenue up to first six months in 2026				Waivers Arrears of Revenue up to six months in 2026						
					Up to 2023.12.31		2024		2025		
	Collection of arrears for the period up to 31.12.2023	Collection in respect for the arrears of Year 2024	Collection in respect for the arrears of Year 2025	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 : ....