

දූරකථන/ தொலைபேசி/Telephones: 011-2151425 කොම්ප්ටුාලර් ජනරාල් கொம்ப்ரோலர் ஜெனரல் **Comptroller General** පොදු 011-2484600 பொக General ඉවබ් අඩවිය இணையத்தளம் www.treasury.gov.lk Website ರಿಂತಿನೆ தொலைநகல் cgo@mo.treasury.gov.lk E-Mail

කොම්ප්ටොලර් ජනරාල් කාර්යාලය මුදල් අමාතාහාංශය கொம்ப்ரோலர் ஜெனரல் அலுவலகம் நிதி அமைச்சு

Comptroller General's Office Ministry of Finance මහලේකම් කාර්යාලය, කොළඹ **01** செயலகம் , கொழும்பு 01 The Secretariat, Colombo **01**

ෆැක්ස් தொலைநகல் 011-2151417 Fax

මගේ අංකය எனது இல. My No

CGO/ASM/REV/02

ඔබේ අංකය உமது இல. Your No දිනය திகதி Date

Assets Management Circular No: 03/2019

All Secretaries to Ministries Head of Departments District Secretaries

Statement of Arrears of Revenue as at 30th June 2019

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 10th July 2019.
 - I. Report on previous years' arrears of revenue prepared as at 30th June 2019, as per attached Form No: CGO/REV/ARE/01 (A Nil Report should be submitted if there is no arrears of revenue for the relevant period).
 - II. Report on previous years' arrears of revenue collected within the first six months period in the year 2019 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.
- 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).

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Card.

K.A. Ramya Kanthi

Comptroller General

Copies:

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

Statement of Arrears of Revenue - 30.06.2019

(i) Statutory /Authority	: (Respective Government Ministry/ Department or District Secretariat)
(ii) Revenue Item	:
(iii) Revenue Code	1

		A	rrears of Revent					
Description	Cumulative arrears up to 31.12.2016	Arrears in respect of 2017	Arrears in respect of 2018	Arrears in respect up to 30.06.2019	Total arrears at 30.06.2019 (2+3+4+5)	Reasons for the arrears	Measures taken to recover the	Assessment regarding the recoverability
(01)	Rs (02)	Rs (03)	Rs (04)	Rs (05)	Rs (06)	* (07)	arrears * (08)	of arrears * (09)
	(1							
				,	-			

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 31.12.2018 after subtracting the total recovery for the first six months in 2019 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	:	Above information are Certified as Correct.
		Secretary/Head of Department/District Secretary (Official Seal)
		,

Statement of the Collection of Arrears of Revenue and the approved Revenue Waivers as at 30.06.2019

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

	Collection of Arrears of Revenue in 2019				Waivers Arrears of Revenue up to first six months in 2019						
			Up to 2016.12.31 2017)17	2018				
Description	Collection of arrears for the period up to 31.12.2016	Collection in respect for the arrears of Year 2017	Collection in respect for the arrears of Year 2018	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	:	Above information are Certified as Correct.
		Secretary/Head of Department/District Secretary (Official Seal)
		, · · · · · · · · · · · · · · · · · · ·
		Date :