THE GOVERNMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

FINANCIAL STATEMENTS OF THE GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER 2023

DEPARTMENT OF STATE ACCOUNTS

GENERAL TREASURY

COLOMBO-01

Note to Readers

Financial Statements of the Government for the year ended 31st December 2023 comprising the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flow, Statement of Changes in Net Assets / Equity, applied Accounting Policies and Notes thereto are forwarded herewith.

The Statement of Financial Position shows the assets and liabilities of the Government whereas Statement of Financial Performance shows government's affairs in relation to revenue collection and use of resources as provided by Appropriation Act No. 43 of 08th December 2022 as amended by Act No. 12 of 21st August 2023 for the year 2023, of nineteen (19) Special Spending Units, twenty nine (29) Government Ministries, one hundred (100) Government Departments and twenty five (25) District Secretariats and the way that fiscal deficit could be financed. Further, in the Financial Statements, it is reflected the financial support provided to fifty one (51) Commercial Public Corporations, ninety eight (98) Government Owned Companies / Plantation Companies / US Dollar Denominated Companies, one (01) Development Bank in the form of capital contribution or shareholding and also information relating to allocation of financial resources to nine (09) Provincial Councils by the Government.

As per the provisions provided under the Fiscal Management (Responsibility) Act No. 03 of 2003, Financial Statements should be prepared to reflect financial results and Financial Position of the Democratic Socialist Republic of Sri Lanka. Since these Financial Statements should be prepared in accordance with the Article 149 and 150 of the Constitution of Democratic Socialist Republic of Sri Lanka, in addition, Generally Accepted Accounting Principles could not be followed in all the time. However, in such deviations, reasons for deviation and the relevant alternate accounting policies are disclosed in the Financial Statements.

Modified cash basis accounting method is used to prepare the Financial Statements and actions are taken to include the assets and liabilities generated through the cash basis transactions in the Financial Statements whenever possible.

The Computerized Integrated Government Accounting System (CIGAS) has been further developed enabling non-financial assets are recorded in the Financial Statements, starting from the year 2015.

Statement of Responsibility

These Financial Statements have been prepared in keeping with the provisions of the Article 149 and 150 of the Constitution of Democratic Socialist Republic of Sri Lanka, Fiscal Management (Responsibility) Act No 03 of 2003 and National Audit Act No. 19 of 2018. The Financial Statements are in compliance with Generally Accepted Accounting Principles and relevant Treasury Circulars, whereas most appropriate accounting policies are used as disclosed in the Notes to the Financial Statements.

The General Treasury is responsible for establishing and maintaining a system of internal control to provide reasonable assurance that the transactions are effected within statutory authority and use of allocations provided by Appropriation Act or any other Law are properly recorded.

The accompanying "Statement of Accounting Policies" and "Notes to the Financial Statements" form an integral part of these Financial Statements. The designated authority in preparation and presentation of these Financial Statements is Department of State Accounts.

W.A. Samantha Upananda
Director General
Department of State Accounts

K.M. Mahinda Siriwardana
Secretary, Ministry of Finance, Economic Stabilization and National Policies, and Secretary to the Treasury

General Treasury
Colombo – 01
25 March, 2024

Statement of Financial Performance
for the Year Ended 31st December 2023

Budget Estimate 2023		Notes	2023 Rs.	2022 Rs.
	Revenue from Non-Exchange Transactions			
1,369,934,000,000	Tax on Domestic Goods & Services	1	1,412,863,124,621	869,951,448,710
359,928,000,000	Tax on International Trade	2	392,449,993,183	344,244,324,703
863,500,000,000	Tax on Income	3	911,355,309,961	534,020,830,117
4,483,000,000	Fines & Forefeits	4	8,310,563,255	6,387,050,559
12,000,000,000	Grants	5	25,501,817,303	33,405,049,463
2,609,845,000,000			**2,750,480,808,323**	**1,788,008,703,551**
270,155,000,000	**Revenue from Exchange Transactions**	6	353,550,136,968	244,184,907,969
			353,550,136,968	**244,184,907,969**
400,000,000	**Other Revenue**	7	**515,895,718**	**584,212,972**
2,880,400,000,000	**Total Revenue**		**3,104,546,841,008**	**2,032,777,824,493**
	Expenses			
696,746,890,937	Employee Cost	8	672,636,369,933	721,455,195,677
516,289,356,606	Other Goods and Services	9	442,050,505,258	258,550,948,068
1,488,381,856,010	Subsidies, Grants and Transfers	10	1,317,698,501,982	1,139,805,294,810
2,754,191,790,376	Finance Costs	11	2,455,771,460,309	1,565,300,950,129
627,926,743,211	Other Recurrent Expenditure	12	388,580,289,347	355,201,095,141
6,083,536,637,140			**5,276,737,126,829**	**4,040,313,483,827**
(3,203,136,637,140)	**Revenue Deficit**		**(2,172,190,285,821)**	**(2,007,535,659,334)**

Statement of Financial Position
As at 31st December 2023

	Notes	2023 Rs.	2022 Rs.
Assets			
Property, Plant and Equipment	13	2,537,166,871,940	2,093,287,997,716
Membership Fees	14	2,900,368,322	2,900,368,322
Capital Contributions to State Owned Enterprises	15	2,407,633,120,834	2,165,981,657,905
Stamps Stock Account		2,059,996,426	1,847,282,488
Rent and Work Advance	16	1,202,805,884	1,666,563,995
Advances to Government Departments	17	16,502,219,035	16,093,892,983
On-Lending	18	190,789,890,831	491,552,273,430
Advances to Public Officers	19	30,911,741,726	30,469,406,491
Cash & Cash Equivalents	20	651,550,118,217	69,747,014,274
Total Assets		**5,840,717,133,216**	**4,873,546,457,604**
Statutory and Other Funds			
Contingency Fund		500,000,000	500,000,000
Foreign Loan Revolving Funds	21	57,388,881,470	72,489,344,533
Miscellaneous Funds	22	3,245,546,327	2,807,316,389
General Fund	23	(22,860,233,851,636)	(22,553,159,185,495)
Total Funds		**(22,799,099,423,840)**	**(22,477,362,524,574)**
Liabilities			
Government Borrowings	24	29,150,389,313,012	27,379,287,617,613
Sundry Accounts	25	(19,144,204,151)	14,510,523,313
Accounts Operating with Government Departments	26	(611,092,931,190)	(478,331,952,972)
Deposits	27	94,412,676,683	101,151,327,336
Advance from the Central Bank	28	-	235,638,700,400
Bank Overdrafts	20	25,251,702,702	98,652,766,487
Total Liabilities		**28,639,816,557,056**	**27,350,908,982,178**
Total Funds and Liabilities		**5,840,717,133,216**	**4,873,546,457,604**

The Financial Statements are in compliance with Generally Accepted Accounting Principles and relevant Treasury Circulars, whereas most appropriate accounting policies are used as disclosed in the Notes to the Financial Statements.

W.A. Samantha Upananda

Director General

Department of State Accounts

K.M. Mahinda Siriwardana

Secretary, Ministry of Finance, Economic Stabilization and National Policies, and Secretary to the Treasury

Statement of Cash Flow
for the Year Ended 31st December 2023

Budget Estimate 2023 Rs.		Actual 2023 Rs.	Actual 2022 Rs.
	Cash Flow from Operating Activities		
2,593,362,000,000	Tax Receipts	2,716,668,427,765	1,751,132,076,743
71,784,000,000	Fees, Fines, Penalties and Licenses	94,272,300,123	65,917,167,274
41,669,457,000	Profits	60,496,772,520	22,004,727,426
137,501,543,000	Other Receipts	165,642,244,381	146,321,290,402
-	Advances to Public Officers	-	886,828,892
-	Deposits	-	18,838,185,112
-	Sundry Accounts	-	41,071,187,837
2,844,317,000,000	**Total Cash Flow from Operating Activities (a)**	**3,037,079,744,790**	**2,046,171,463,688**
	Less - Cash Disbursed for:		
1,840,962,990,754	Personal Emoluments & Operating Payments	1,503,267,164,538	1,335,207,238,887
1,488,381,856,010	Subsidies & Transfer Payments	1,317,698,501,982	1,139,805,294,810
2,754,191,790,376	Finance Costs	2,455,771,460,309	1,565,300,950,129
-	Advances to Government Departments	408,326,052	366,215,630
-	Deposits	6,738,650,653	-
-	Stamps Stock Account	212,713,938	346,036,561
	Accounts Operating with Government Departments	132,760,978,218	464,194,745,722
	Advances to Public Officers	442,335,236	-
-	Sundry Accounts	33,654,727,465	-
6,083,536,637,140	**Total Cash Disbursed for Operating Activities (b)**	**5,450,954,858,391**	**4,505,220,481,739**
(3,239,219,637,140)	**NET CASH FLOWS FROM OPERATING ACTIVITIES (c)=(a)-(b)**	**(2,413,875,113,602)**	**(2,459,049,018,051)**
	Cash Flows from Investing Activities		
7,000,000,000	Interest	26,245,034,955	7,325,545,826
6,300,000,000	Dividends	15,204,348,243	6,087,754,385
700,000,000	Divestiture Proceeds & Sale of Physical Assets	515,895,718	584,212,972
271,000,000,000	Recoveries from On Lending	276,274,960,094	60,482,742,905
285,000,000,000	**Total Cash flow from Investing Activities (d)**	**318,240,239,010**	**74,480,256,089**
	Less - Cash disbursed for:		
567,022,362,860	Purchase or Construction of Physical Assets & Acquisition of Other Investment	385,393,946,314	513,216,336,155
567,022,362,860	**Total Cash Disbursed for Investing Activities (e)**	**385,393,946,314**	**513,216,336,155**
(282,022,362,860)	**NET CASH FLOW FROM INVESTING ACTIVITIES (f)=(d) - (e)**	**(67,153,707,305)**	**(438,736,080,067)**
(3,521,242,000,000)	**NET CASH FLOW FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)**	**(2,481,028,820,906)**	**(2,897,785,098,118)**
	Cash Flow from Financing Activities		
2,472,242,400,590	Local Borrowings	7,541,281,621,843	4,218,528,886,900
785,083,995,745	Foreign Borrowings	831,951,611,110	783,326,415,649
10,000,000,000	Grants Received	25,501,817,303	33,405,049,463
-	Foreign Loan Revolving Funds	-	23,636,553,442
-	Miscellaneous Funds	438,229,939	381,304,143
-	Advance from the Central Bank	-	85,509,900,000
3,267,326,396,335	**Total Cash flow from Financing Activities (h)**	**8,399,173,280,195**	**5,144,788,109,597**
	Less - Cash disbursed for:		
1,135,470,000,000	Repayment of Local Borrowings	4,674,904,561,952	1,073,950,438,577
375,000,000,000	Repayment of Foreign Borrowings	337,296,566,144	358,504,739,872
-	Foreign Loan Revolving Funds	15,100,463,063	-
-	Advance from the Central Bank	235,638,700,400	-
-	Conversion of Domestic Term Loan Facility to Treasury	-	45,000,000,000
1,510,470,000,000	**Total Cash Disbursed for Financing Activities (i)**	**5,262,940,291,560**	**1,477,455,178,450**
1,756,856,396,335	**NET CASH FLOW FROM FINANCING ACTIVITIES (j)=(h)**	**3,136,232,988,635**	**3,667,332,931,147**
(1,764,385,603,665)	**Net Movement in Cash (k)=(g) + (j)**	**655,204,167,729**	**769,547,833,029**
	Opening Cash Balance as at 01st January	**(28,905,752,213)**	**(798,453,585,243)**
	Closing Cash Balance as at 31st December	**626,298,415,515**	**(28,905,752,213)**

Statement of Changes in Net Assets / Equity

for the Year Ended 31st December 2023

Rs.

Description	Attributable to Government Entities				Total Net Assets / Equity
	General Fund	Contingency Fund	Foreign Loan Revolving Fund	Miscellaneous Funds	
Balance at 31st December 2021	(15,030,789,064,019)	500,000,000	48,852,791,091	2,426,012,245	(14,979,010,260,682)
Changes in Net Assets/Equity for 2022					
Revenue Deficit	(2,007,535,659,334)				(2,007,535,659,334)
Net Change in Foreign Borrowings	783,326,415,649				783,326,415,649
Net Change in Domestic Borrowings	4,218,528,886,900				4,218,528,886,900
Net Change in Conversion of Term Loan to Treasury Bills	(45,000,000,000)				(45,000,000,000)
Net Change in Impact on Borrowings [1]	(10,552,456,828,747)				(10,552,456,828,747)
Net Change in Recoveries from On Lending	60,482,742,905				60,482,742,905
Net Change in Acquisition of Capital Assets	(74,528,110,798)				(74,528,110,798)
Net Change in Impact on Acquisition of Financial Assets [2]	1,723,265,067,563				1,723,265,067,563
Net Change in Impact on Acquisition of Non Financial Assets [3]	242,690,768,192				242,690,768,192
Net Change in Foreign Debt Repayment	(358,504,739,872)				(358,504,739,872)
Net Change in Domestic Debt Repayment	(1,073,950,438,577)				(1,073,950,438,577)
Net Change in Equity Contribution and On Lending	(438,688,225,357)				(438,688,225,357)
Net Change in Contingency Fund		-			
Net Change in Foreign Loan Revolving Fund			23,636,553,442		23,636,553,442
Net Change in Miscellaneous Funds				381,304,143	381,304,143
Balance at 31st December 2022	**(22,553,159,185,495)**	**500,000,000**	**72,489,344,533**	**2,807,316,388**	**(22,477,362,524,574)**
Revenue Deficit	**(2,172,190,285,821)**				(2,172,190,285,821)
Net Change in Foreign Borrowings	831,951,611,110				831,951,611,110
Net Change in Domestic Borrowings	7,541,281,621,843				7,541,281,621,843
Net Change in Impact on Borrowings [4]	(1,771,101,695,400)				(1,771,101,695,400)
Net Change in Recoveries from On Lending	276,274,960,094				276,274,960,094
Net Change in Acquisition of Capital Assets	(95,729,490,885)				(95,729,490,885)
Net Change in Impact on Acquisition of Financial Assets [5]	(59,574,677,780)				(59,574,677,780)
Net Change in Impact on Acquisition of Non Financial Assets [6]	443,878,874,224				443,878,874,224
Net Change in Foreign Debt Repayment	(337,296,566,144)				(337,296,566,144)
Net Change in Domestic Debt Repayment	(4,674,904,561,952)				(4,674,904,561,952)
Net Change in Equity Contribution and On Lending	(289,664,455,430)				(289,664,455,430)
Net Change in Contingency Fund		-			-
Net Change in Foreign Loan Revolving Fund			(15,100,463,063)		(15,100,463,063)
Net Change in Miscellaneous Funds				438,229,938	438,229,938
Balance at 31st December 2023	**(22,860,233,851,636)**	**500,000,000**	**57,388,881,470**	**3,245,546,326**	**(22,799,099,423,840)**

	2022	2021	Change
	Rs.	Rs.	Rs.

[1]**Net Change in Impact on Borrowings**

Capital Expenditure Investment- Appropriation Loan Account (8341)	(24,088,000,000)	(24,088,000,000)	-
Capital Investment Inland & Foreign Consolidated Loan Account (8342)	(7,665,018,983,130)	(3,779,702,051,390)	(3,885,316,931,740)
Treasury Bond Repayment Account (9103)	(8,692,134,561,000)	(6,937,927,735,500)	(1,754,206,825,500)
SL Development Bond Investment Account (9106)	(391,736,366,541)	(460,077,748,858)	68,341,382,317
Foreign Currency Banking Unit Investment Account (9108)	(131,371,686,555)	(139,301,491,000)	7,929,804,445
Treasury Bills Utilization Account (9109)	(4,126,383,805,527)	(2,270,711,562,156)	(1,855,672,243,371)
Least Asset Investment Account (9183)	(1,865,352,404)	(478,415,689)	(1,386,936,714)
Foreign Currency Term Financing Facility (9191)	(797,588,901,000)	(445,520,567,580)	(352,068,333,420)
International Sovereign Bond Investment Account (9195)	(4,557,030,500,000)	(2,615,661,090,000)	(1,941,369,410,000)
Foreign Currency Banking Unit (Project) Investment Account (9197)	(24,500,433,325)	(20,247,148,867)	(4,253,284,458)
Suhurupaya Investment Account of Ministry of Defence (9199)	(4,551,356,819)	(5,120,276,421)	568,919,602
Treasury Bond Investment Account (Active Liability Management Act) (9203)	(30,000,000,000)	(30,000,000,000)	-
Retirement Gratuity Investment Account (9208)	(48,924,284,835)	(52,994,701,403)	4,070,416,569
Domestic Term Loan Facility Investment Account (9211)	-	(45,000,000,000)	45,000,000,000
Government Guaranteed Ceylon Petroleum Corporation Loan Investment Account (9215)	(884,093,386,477)	-	(884,093,386,477)
	(27,379,287,617,612)	**(16,826,830,788,865)**	**(10,552,456,828,747)**

[2]**Net Change in Impact on Acquisition of Financial Assets**

Government Corporations Capital Fund (8467)	1,960,013,642,830	556,278,998,278	1,403,734,644,552
Government Shares Account (8547)	205,968,015,075	204,498,407,100	1,469,607,975
On-lent Loan Investment Account (9117)	491,552,273,430	173,491,458,394	318,060,815,036
	2,657,533,931,335	**934,268,863,772**	**1,723,265,067,563**

[3]**Net Change in Impact on Acquisition of Non Financial Assets**

Property Plant & Equipment Reserve Fund Account (9165)	1,783,197,609,905	1,691,898,208,559	91,299,401,346
Work in Progress Reserve Fund Account (9166)	307,165,808,191	156,940,474,795	150,225,333,396
Lease Asset Reserve Fund Account (9182)	2,924,579,620	1,168,658,903	1,755,920,717
Rental & Work Advance Reserve (9189)	1,666,563,995	2,256,451,263	(589,887,268)
	2,094,954,561,711	**1,852,263,793,519**	**242,690,768,192**

	2023	2022	Change
	Rs.	Rs.	Rs.

[4] Net Change in Impact on Borrowings

Capital Expenditure Investment- Appropriation Loan Account (8341)	-	(24,088,000,000)	24,088,000,000
Capital Investment Inland & Foreign Consolidated Loan Account (8342)	(7,301,756,109,116)	(7,665,018,983,130)	363,262,874,015
Treasury Bond Repayment Account (9103)	(12,021,359,228,911)	(8,692,134,561,000)	(3,329,224,667,911)
SL Development Bond Investment Account (9106)	-	(391,736,366,541)	391,736,366,541
Foreign Currency Banking Unit Investment Account (9108)	(77,741,592,000)	(131,371,686,555)	53,630,094,555
Treasury Bills Utilization Account (9109)	(4,092,454,000,000)	(4,126,383,805,527)	33,929,805,527
Least Asset Investment Account (9183)	(1,313,087,047)	(1,865,352,404)	552,265,357
Foreign Currency Term Financing Facility (9191)	(709,740,572,030)	(797,588,901,000)	87,848,328,970
International Sovereign Bond Investment Account (9195)	(4,065,237,415,000)	(4,557,030,500,000)	491,793,085,000
Foreign Currency Banking Unit (Project) Investment Account (9197)	(20,268,655,774)	(24,500,433,325)	4,231,777,551
Suhurupaya Investment Account of Ministry of Defence (9199)	(3,982,437,216)	(4,551,356,819)	568,919,602
Treasury Bond Investment Account (Active Liability Management Act) (9203)	(23,000,000,000)	(30,000,000,000)	7,000,000,000
Retirement Gratuity Investment Account (9208)	(44,853,868,266)	(48,924,284,835)	4,070,416,569
Government Guaranteed Ceylon Petroleum Corporation Loan Investment Account (9215)	(788,682,347,652)	(884,093,386,477)	95,411,038,825
	(29,150,389,313,012)	**(27,379,287,617,612)**	**(1,771,101,695,400)**

[5] Net Change in Impact on Acquisition of Financial Assets

Government Corporations Capital Fund (8467)	2,123,973,898,615	1,960,013,642,830	163,960,255,785
Government Shares Account (8547)	283,659,222,219	205,968,015,075	77,691,207,144
On-lent Loan Investment Account (9117)	190,789,890,831	491,552,273,430	(300,762,382,599)
Rental & Work Advance Reserve (9189)	1,202,805,885	1,666,563,995	(463,758,111)
	2,599,625,817,550	**2,659,200,495,331**	**(59,574,677,780)**

[6] Net Change in Impact on Acquisition of Non Financial Assets

Property Plant & Equipment Reserve Fund Account (9165)	1,990,490,410,770	1,783,197,609,905	207,292,800,865
Work in Progress Reserve Fund Account (9166)	543,737,044,762	307,165,808,191	236,571,236,571
Lease Asset Reserve Fund Account (9182)	2,939,416,408	2,924,579,620	14,836,788
	2,537,166,871,940	**2,093,287,997,716**	**443,878,874,224**

General Fund
for the Year Ended 31st December 2021

Opening Balance of the Consolidated Fund as at 1st January 2021			**(636,307,917,453)**
Add:			
Impact on Borrowings[1]	(16,826,830,788,865)		
Foreign Borrowings	516,606,370,092		
Domestic Borrowings	2,519,420,543,584		
Recoveries from On Lending	15,155,729,205	(13,775,648,145,985)	
Less:			
Impact on Acquisition of Financial & Non Financial Assets [2]	2,786,532,657,292		
Revenue Deficit	(1,870,407,769,557)		
Capital Expenditure	(124,180,533,046)		
Foreign Debt Repayment	(530,507,831,086)		
Domestic Debt Repayment	(801,708,208,303)		
Equity Contribution and On Lending	(78,561,315,880)	(618,833,000,582)	
Net Change in 2021			**(14,394,481,146,566)**
Closing Balance of the General Fund as at 31st December 2021			**(15,030,789,064,019)**

[1] Impact on Borrowings

Capital Expenditure Investment- Appropriation Loan Account (8341)	(24,088,000,000)
Capital Investment Inland & Foreign Consolidated Loan Account (8342)	(3,779,702,051,390)
Treasury Bond Repayment Account (9103)	(6,937,927,735,500)
SL Development Bond Investment Account (9106)	(460,077,748,858)
Foreign Currency Banking Unit Investment Account (9108)	(139,301,491,000)
Treasury Bills Utilization Account (9109)	(2,270,711,562,156)
Least Asset Investment Account (9183)	(478,415,689)
Foreign Currency Term Financing Facility (9191)	(445,520,567,580)
International Sovereign Bond Investment Account (9195)	(2,615,661,090,000)
Foreign Currency Banking Unit (Project) Investment Account (9197)	(20,247,148,867)
Suhurupaya Investment Account of Ministry of Defence (9199)	(5,120,276,421)
Treasury Bond Investment Account (Active Liability Management Act) (9203)	(30,000,000,000)
Retirement Gratuity Investment Account (9208)	(52,994,701,403)
Domestic Term Loan Facility Investment Account (9211)	(45,000,000,000)
	(16,826,830,788,865)

[2] Impact on Acquisition of Financial & Non Financial Assets

Government Corporations Capital Fund (8467)	556,278,998,278
Government Shares Account (8547)	204,498,407,100
On-Lent Loan Investment Account (9117)	173,491,458,394
Property Plant & Equipment Reserve Fund Account (9165)	1,691,898,208,559
Work in Progress Reserve Fund Account (9166)	156,940,474,795
Lease Asset Reserve Fund Account (9182)	1,168,658,903
Rental & Work Advance Reserve (9189)	2,256,451,263
	2,786,532,657,292

Significant Accounting Policies

Reporting Entity

These Financial Statements of the Government encompass the Reporting Entity of th2e Government comprising of Government Ministries, Departments, Special Spending Units and District Secretariats. However, Commercial Public Corporations, State Owned Enterprises and Government Owned Companies or other Companies and Statutory Boards, are not covered in these Financial Statements. Cash outflows from Government to those entities taken place during the reporting period and the Government's total interest in the Commercial Public Corporations, State Owned Enterprises and Government owned Companies or other Companies held in the form of equity and loans are taken into consideration. The Revenue and Expenditure of Provincial Councils are not considered as a part of these Financial Statements, since there is no significant control by the Government over the financial and operating activities of Provincial Councils.

The Financial Statements of the Government for the year ended 31 December 2023 were authorized for issue by the Department of State Accounts.

Basis of Preparation

These Financial Statements have been prepared on the historical cost convention in conformity with Generally Accepted Accounting Principles. Historical cost basis has been adopted for measurement while adopting modified cash based accounting for reporting.

The Cash Flow Statement is prepared using the direct method.

All financial information presented in Sri Lankan Rupees has been rounded to the nearest rupee, except where indicated otherwise.

Reporting Period

The reporting period of these Financial Statements is from 1st of January 2023 to 31st December 2023.

Change in Presentation Formats of Financial Statements

Presentation formats of Government Financial Statements for the year 2023 has been changed in order to improve fair presentation. New presentation formats are prepared to serve financial reporting requirements, Constitutional requirements and reporting budget performance. Reconciliations have provided where necessary and comparative figures have restated as applicable.

Presentation formats for Ministries, Departments, Special Spending Units and District Secretariats remain unchanged for the year 2023.

Basis of Consolidation

Expenditure incurred and revenue collected under revenue codes specified in the budget classification by respective Ministries and Departments in the form of financial assets, liabilities, revenue and expenditure are reported using same classification codes for preparation of consolidated accounts.

Revenue

The Government provides non-income generating goods, services and benefits to the general public. The revenue is raised by way of taxes, levies, fees and charges imposed under various statutes approved by Parliament to finance the expenditure incurred on provision of such goods, services and benefits. All revenue, so collected through relevant Ministries and Departments are identified and accounted at the time of collection. Investment income is accounted for the period during which such income is actually collected.

Premiums and Discounts

Premiums and discounts on issue of debt instruments are adjusted against the cost of borrowings.

Expenses

All expenses are accounted in the period in which payments have been made.

Foreign Currency Transactions

Foreign Currency Transactions are converted into Sri Lanka Rupees using the exchange rate prevailed on the date of the transaction. Exchange

differences arising from the settlement of these transactions are duly accounted through corresponding main ledger accounts.

Investments

Value of the Government's equity investments in State Owned Enterprises is recorded at cost and shown separately in the Financial Statements. However, investments in Statutory Boards are not separately identified and disclosed since such entities are relying on the Government for their recurrent and capital expenditure requirements similar to those of the other Government Departments.

Borrowings

In the Statement of Financial Position, all local borrowings are recorded at cost. Since foreign borrowings are subject to change in exchange rates, foreign monetary liabilities are converted to Sri Lanka Rupees using exchange rates prevailed at the end of the reporting period. Statement of individual loan details are shown in the Note - 24(I) and 24(II).

Employee Entitlements

Employee entitlements to salaries and wages, pre-retirement leave and other similar benefits have been recorded when they actually accrue to or utilized by the employees. Retired Government employee entitlements for pension payments are also recorded on the same basis.

Contingent Liabilities & Commitments

Contingent Liabilities and Commitments are recorded at the point of contingency or commitment is evident. Rs. 2,033,587,518,156 was recorded in 2023 and Rs. 1,292,180,874,993 was recorded in 2022. (Schedule I)

Comparatives

To ensure consistency with the current period and classification method adopted in making a fair presentation of financial information, comparative figures have been restated where appropriate.

Cash & Cash Equivalents / Bank Overdrafts

The Cash & Cash Equivalents comprises of all favorable balances and bank overdrafts comprises all unfavorable balances which include cash book balances for the bank accounts operated in the name of the Deputy Secretary to the Treasury, sum of unsettled imprest balances of Ministries and Departments which are treated as cash in transit and rupee equivalent amount of all foreign currency bank accounts balances as at end of the reporting period. When there is an Over Draft, it is considered for the Borrowing Limit of the respective year.

Non-Financial Assets

All non-financial assets i.e. Property, Plant and Equipment is recognized at cost or grant value. The cost includes expenditure that is directly attributable to the acquisition of the items.

In a situation, where an assets is acquired in a non-exchange transaction on free of charge or nominal consideration, the asset is initially measured at its grant value or cost. The corresponding credit is recognized as income in the statements of Financial Performance unless there are conditions on the assets' use.

Capital work in progress includes cost of buildings under development as at the Balance Sheet date.

The Government derecognizes items of Property, Plant and Equipment upon disposal.
The sales proceeds received upon disposal of non-financial assets is recognized as revenue.

Leases

The Government as a lessee, finance lease are leases that transfer substantially all the risk and benefits incidental to ownership of the leased asset to the Government. Assets held under a finance lease are capitalized at the commencement of the lease at the value of the leased asset. The Government also recognizes the associated lease liability at the inception of the lease.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Government.

Operating lease made during the year are recognized as an operating expense in the Financial Performance Statement on cash basis over the lease term.

Intangible Assets

Intangible assets which are acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is considered at their cost or grant value at the date of exchange and subsequently such intangible assets are carried at cost.

Advances

Advances consist of advances to Public Officers of the Government and provincial councils and to Government Departments through the treasury authorized advance account which is recognized on cash basis.

Sundry Accounts

Sundry Accounts consist of main ledger accounts operated for special purposes.

Advances from the Central Bank

Advances from the Central Bank are consist of advances held by the Government under the Monetary Law Act.

Time of Recording and Measurement for Presenting the Financial Statements of Government

Statement of Financial Performance

Accounting Caption	Presented	Time of Recording	Measurement
Revenue (for current and past years)	Yes	Cash Accounting	Historical Cost Method
Expenditure (for current and past year)	Yes	Cash Accounting	Historical Cost Method
Surplus or Deficit (for current and past year)	Yes	Cash Accounting	Historical Cost Method
Depreciation	N/A	N/A	N/A

Statement of Financial Position

Accounting Caption	Presented	Time of Recording	Measurement
Property, Plant and Equipment	Yes	Modify Cash	Historical Cost Method
Investment Property	N/A	N/A	N/A

Intangible Assets	Yes	Modify Cash	Historical Cost Method
Financial Assets	Yes	Modify Cash	Historical Cost Method
Investment Recognized Using the Equity Method	Yes	Modify Cash	Historical Cost Method
Recoverable	N/A	N/A	N/A
Cash & Cash Equivalents	Yes	Cash Accounting	Historical Cost Method
Financial Liabilities	Yes	Modify Cash	Historical Cost Method
Provisions	N/A	N/A	N/A
Contingent Liabilities	N/A	N/A	N/A
Net Assets/Equity	Yes	Modify Cash	Historical Cost Method

Notes to the Financial Statements
for the Year Ended 31st December 2023

		Sub Note	2023 Rs.	2022 Rs.
1	**Tax on Domestic Goods & Services**			
	Value Added Tax	1.1	694,460,229,730	463,071,659,532
	Excise (Special Provisions) Duty	1.2	298,348,005,892	177,335,591,602
	Excise (Ordinance) Duty	1.3	170,259,621,094	165,187,536,555
	Nation Building Tax	1.4	328,081,775	413,427,560
	Levies	1.5	235,513,945,671	53,092,997,174
	Licence Taxes and Other	1.6	12,920,731,651	10,792,545,942
	Goods and Services Tax	1.7	238,255	-
	Other Taxes	1.8	1,032,270,554	57,690,344
			1,412,863,124,621	**869,951,448,710**
2	**Tax on International Trade**			
	Levies	2.1	283,997,902,052	291,106,786,083
	Import & Export Duties	2.2	105,147,098,991	50,050,760,211
	Import & Export Licences Fees	2.3	3,304,992,140	3,086,778,409
			392,449,993,183	**344,244,324,703**
3	**Tax on Income**			
	Income Tax	3.1	555,304,408,507	453,905,241,708
	Economic Service Charge	3.2	246,675,295	201,752,669
	Withholding Tax	3.3	157,910,830,730	19,838,833,378
	PAYE	3.4	144,954,798,806	25,546,114,363
	Dividend Tax	3.5	46,887,231	250,702,924
	Remittance Tax	3.6	1,667,666,088	1,001,848,659
	Capital Gain Tax	3.7	2,679,199,097	5,315,389,458
	Tax on Voluntary Disclosure	3.8	11,783,867	3,969,890,410
	Other	3.9	48,533,060,340	23,991,056,550
			911,355,309,961	**534,020,830,117**
4	**Fines & Forefeits**			
	Fines and Forfeits - Customs	4.1	5,438,106,419	4,549,141,645
	Fines and Forfeits - Other	4.2	2,872,456,836	1,837,908,914
			8,310,563,255	**6,387,050,559**
5	**Grants**			
	Grants Received in the form of Cash for Projects		5,333,045,314	3,217,665,999
	Grant Received through Special Foreign Currency Accounts		4,475,929,923	2,664,450,918
	Grants Received in Materials & Equipments		11,208,048,717	19,487,743,093
	Direct Payments		3,786,415,343	8,032,543,952
	Foreign Grants	5.1	**24,803,439,298**	**33,402,403,963**
	Domestic Grants	5.2	**698,378,005**	**2,645,500**
			25,501,817,303	**33,405,049,463**

Donor	Actual 2023 Rs.	2022 Rs.
5.1 FOREIGN GRANTS		
Grants Received in the form of Cash for Projects		
Asian Development Bank (ADB)	1,506,500	2,385,568
The Government of Japan (JICA)	21,154,120	39,575,240
International Labour Organization (ILO)	13,125,355	6,323,654
United States Agency for International Development (USAID)	55,386,512	20,065,000
United Nations Industrial Development Organization (UNIDO)	591,700	8,049,016
United Kingdom (UK)	68,765,190	103,003,064
United Nations Development Programme (UNDP)	1,808,237,710	400,097,330
United Nations Educational, Scientific Cultural Organization (UNESCO)	8,676,280	16,228,622
United Nations Fund for Population (UNFPA)	66,106,040	29,191,517
United Nations Children's Fund (UNICEF)	1,145,150,807	464,988,113
World Health Organization (WHO)	226,446,549	132,195,712
World Food Programme (WFP)	737,576,965	932,204,815
World Bank (WB)	197,172,921	335,648,442
United Nations Environment Programme (UNEP)	25,922,543	13,005,504
South Asian Association for Regional Cooperation (SAARC)	76,791,636	92,492,218
Food and Agricultural Organization (FAO)	9,715,965	44,960
Government of Korea	599,429,060	551,449,700
Government of Norway (NORAD)	5,548,129	7,692,216
Government of China	14,788,521	2,001,730
Universal Postal Union Head Office	-	105,200
Colombo Plan	840,000	2,000,000
Switzerland (Swiss Confederation)	10,601,723	24,257,449
Canada	1,754,645	-
Australia	58,609,331	2,660,931
South Asia Co-operative Environment Programme (SACEP)	62,891,055	32,000,000
Green Climate Fund (GCF)	26,462,082	-
Nepal	2,406,635	-
German	20,608,763	-
European Union (EU)	65,000,000	-
African Asian Rural Dev.Org. (AARDO)	1,778,579	-
Total (a)	**5,333,045,314**	**3,217,665,999**
Grants Received through Special Foreign Currency Accounts		
International Development Association (IDA)	3,114,222,392	2066724993
Asian Development Bank (ADB)	1,361,707,531	597725925.2
Total (b)	**4,475,929,923**	**2,664,450,918**
Grants Received in Materials & Equipments		
The Government of Japan (JICA)	110,186,932	12,810
World Food Programme (WFP)	2,601,063,282	5,889,613,818
United States Department of Agriculture USDA (USA)	1,489,528,269	1,656,065,876
Government of China	108,675,356	11,942,050,589

Donor	Actual 2023 Rs.	2022 Rs.
Government of German (GIZ)	2,190,834,251	-
Australia	2,159,659,867	-
Government of Korea	354,385,330	-
Government of India	66,416,974	-
United Nations Development Programme (UNDP)	85,589,829	-
Asian Development Programme	22,248,628	-
Netherland	2,019,460,000	-
Total (c)	**11,208,048,717**	**19,487,743,093**
<u>Direct Payments</u>		
Government of Japan (JICA)	721,919,011	1,137,388,099
Government of India	78,190,836	218,699,747
Government of German (GIZ)	1,669,620,361	1,398,229,085
Government of China	-	480,977,897
Government of Korea	100,000,000	219,152,963
United States Agency for International Development (USAID)	434,473,253	3,112,355,331
Asian Development Bank (ADB)	213,823,513	226,000,000
France	-	14,936,103
Switzerland (Swiss Confederation)	292,891,190	126,121,982
Australia	193,831,953	1,003,322,459
GFATM	10,401,403	61,119,060
Asian Countries - Reco Asia	4,991,645	34,241,227
Norway (Norad)	3,600,000	-
United Nations Development Programme (UNDP)	62,672,178	-
Total (d)	**3,786,415,343**	**8,032,543,952**
Grand Total = (a)+(b)+(c)+(d)	**24,803,439,298**	**33,402,403,963**

5.2 DOMESTIC GRANTS

<u>Domestic Grants Received in the Form of Cash for Projects</u>

Donation for Disaster Recilint Housing Project	289,747,505	-
Donation to 1990 Suwasariya Foundation	407,900,000	-
Donation for Swabbhimani National Festival	530,000	-
Donation for Batticaloa Vocational Training Centre Second Anniversary	50,000	-
Donation for International Sign language Day & White cane Grants	150,500	-
Total (a)	**698,378,005**	**-**

<u>Domestic Grants Received in Materials & Equipments</u>

Amount of Material for Eight Storied Building of Borella Ayurveda Teaching Hospital (Donation for D/O Ayurveda)	-	2,645,500.00
Total (b)	**-**	2,645,500.00
Grand Total = (a)+(b)	**698,378,005**	**2,645,500.00**

Notes to the Financial Statements
for the Year Ended 31st December 2023

Sub Note		Revenue Code	2023 Rs.	2022 Rs.
1.1	**Value Added Tax**			
	Financial Services	1002.01.01	88,528,786,518	63,468,269,737
	Other Services	1002.01.02	200,674,146,441	116,010,177,196
	Manufacturing	1002.01.03	179,904,493,067	112,140,773,801
	Imports	1002.01.04	225,352,803,704	171,452,438,798
	Value Added Tax	**1002.01.00**	**694,460,229,730**	**463,071,659,532**
1.2	**Excise (Special Provisions) Duty**			
	Cigarettes	1002.05.01	117,466,701,553	104,160,061,906
	Petroleum Products	1002.05.03	143,642,439,301	53,073,534,123
	Motor Vehicles	1002.05.04	32,525,767,540	14,503,582,079
	Lottery	1002.05.05	-	-
	Other	1002.05.99	4,713,097,498	5,598,413,494
	Excise (Special Provisions) Duty	**1002.05.00**	**298,348,005,892**	**177,335,591,602**
1.3	**Excise (Ordinance) Duty**			
	Liquor	1002.04.01	170,259,621,094	165,187,536,555
	Excise (Ordinance) Duty	**1002.04.00**	**170,259,621,094**	**165,187,536,555**
1.4	**Nation Building Tax**			
	Services	1002.12.01	44,176,006	332,880,335
	Manufacturing	1002.12.02	23,940,015	19,403,725
	Imports	1002.12.03	259,965,755	61,143,500
	Nation Building Tax	**1002.12.00**	**328,081,775**	**413,427,560**
1.5	**Levies**			
	Telephone Subscribers Levy	**1002.11.00**	17,304,005,581	14,995,182,044
	Teledramas, Films and Commercials Levy	**1002.13.00**	150,450,000	215,020,000
	Cellular Tower Levy	**1002.14.00**	1,630,777,873	1,540,379,201
	SMS Advertising Levy	**1002.15.00**	247,273,102	220,075,482
	Services	1002.03.01	880,259	11,309,942
	National Security Levy	**1002.03.00**	**880,259**	**11,309,942**
	Social Responsibility Levy	**1002.10.00**	12,300	-
	Services	1002.16.01	112,350,531,382	13,191,134,085
	Manufacturing	1002.16.02	52,564,896,761	10,167,031,812
	Imports	1002.16.03	51,265,118,412	12,752,864,609
	Social Security Contribution Levy		**216,180,546,555**	**36,111,030,506**
			235,513,945,671	**53,092,997,174**
1.6	**Licence Taxes and Other**			
	Luxury Motor Vehicle Tax	1003.01.00	3,021,178,181	1,331,926,748
	Betting & Gaming Levy	1003.03.00	7,421,816,561	5,244,762,337.45
	Share Transaction Levy	1003.04.00	2,477,736,910	4,215,856,857.08
	Licence Taxes and Other		**12,920,731,651**	**10,792,545,942**

Sub Note		Revenue Code	2023 Rs.	2022 Rs.
1.7	**Goods and Services Tax**			
	Services	1002.02.01	238,255	-
	Goods and Services Tax	1002.02.00	**238,255**	**-**
1.8	**Other Taxes**			
	Tobacco Tax	1002.06.00	1,014,034,738	39,488,794
	Turnover Tax	1002.09.00	3,885,484	7,473,447
	Migrating Tax	1003.10.00	14,350,332	10,728,103
			1,032,270,554	**57,690,344**
2.1	**Levies**			
	Ports & Airports Development Levy	1001.04.00	175,486,337,460	180,595,424,536
	Import Cess Levy	1001.05.01	54,955,605,977	68,075,067,309
	Export Cess Levy	1001.05.02	2,228,505,704	2,242,555,084
	Special Commodity Levy	1001.08.00	51,327,452,912	40,193,739,154
			283,997,902,052	**291,106,786,083**
2.2	**Import & Export Duties**			
	Import Duties	1001.01.00	105,120,348,637	50,009,441,350
	Export Duties	1001.02.00	26,750,355	41,318,861
			105,147,098,991	**50,050,760,211**
2.3	**Import & Export Licences Fees**			
	Import & Export Licences Fees	1001.03.00	3,304,992,140	3,086,778,409
			3,304,992,140	**3,086,778,409**
3.1	**Income Tax**			
	Income Tax	1004.01.01	555,304,408,507	453,905,241,708
			555,304,408,507	**453,905,241,708**
3.2	**Economic Service Charge**			
	Domestic	1004.04.01	234,523,199	174,028,987
	Imports	1004.04.02	12,152,096	27,723,682
	Economic Service Charge	1004.04.00	**246,675,295**	**201,752,669**
3.3	**Withholding Tax**			
	On Interest	1004.03.01	72,218,110,528	320,626,859
	On Fees & Other	1004.03.99	85,692,720,202	19,518,206,519
	Withholding Tax	1004.03.00	**157,910,830,730**	**19,838,833,378**
3.4	**Pay As You Earn (PAYE)**			
	PAYE	1004.02.01	144,954,798,806	25,546,114,363
			144,954,798,806	**25,546,114,363**
3.5	**Dividend Tax**			
	Dividend Tax	1004.01.02	46,887,231	250,702,924
			46,887,231	**250,702,924**

Sub Note		Revenue Code	2023 Rs.	2022 Rs.
3.6	**Remittance Tax**			
	Remittance Tax	1004.01.03	1,667,666,088	1,001,848,659
			1,667,666,088	**1,001,848,659**
3.7	**Capital Gain Tax**			
	Capital Gain Tax	1004.05.00	2,679,199,097	5,315,389,458
			2,679,199,097	**5,315,389,458**
3.8	**Other**			
	Tax on Voluntary Disclosure	1004.06.00	11,783,867	3,969,890,410
			11,783,867	**3,969,890,410**
3.9	**Other**			
	Other	1004.02.99	48,533,060,340	23,991,056,550
			48,533,060,340	**23,991,056,550**
4.1	**Fines and Forfeits - Customs**			
	Fines and Forfeits - Customs	2003.03.01	5,438,106,419	4,549,141,645
			5,438,106,419	**4,549,141,645**
4.2	**Fines and Forfeits - Other**			
	Fines and Forfeits - Other	2003.03.02	2,872,456,836	1,837,908,914
			2,872,456,836	**1,837,908,914**
	Grants			
5.1	Foreign Grants	3001.01.00	24,803,439,298	33,402,403,963
5.2	Domestic Grants	3001.02.00	698,378,005	2,645,500
			25,501,817,303	**33,405,049,463**

Notes to the Financial Statements
for the Year Ended 31st December 2023

		Sub Note	2023 Rs.	2022 Rs.
6	**Revenue from Exchange Transactions**			
	Administrative Fees & Charges	**6.1**	108,723,167,422	64,202,561,363
	Profits	**6.2**	60,496,772,520	22,004,727,426
	Social Security Contributions	**6.3**	36,258,424,820	37,415,664,245
	Current Transfers	**6.4**	5,966,176,282	33,898,784,081
	Service Revenue	**6.5**	30,700,710,204	19,916,735,341
	Interest	**6.6**	26,245,034,955	7,325,545,826
	Rent	**6.7**	6,986,315,943	5,861,707,128
	Dividends	**6.8**	15,204,348,243	6,087,754,385
	Revenue from the United Nations' Peacekeeping Operations	**6.9**	10,124,287,627	2,447,153,974
	Government Paddy Purchasing Programme	**6.10**	961,121,370	219,195,182
	Treasury Bonds Premium	**6.11**	19,418,195,594	22,648,682,855
	Departmental Sales	**6.12**	158,732,020	119,168,958
	Revenue from Sale of Hydropower	**6.13**	1,353,731,252	59,974,294
	Public Officer's Motor Cycle Premium	**6.14**	490,386	909,850
	Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court	**6.15**	8,939,192	10,182,454
	Other Receipts	**6.16**	27,058,002,760	19,060,869,849
	Other Licenses	**6.17**	3,885,686,378	2,905,290,759
			353,550,136,968	**244,184,907,969**
7	**Other Revenue**			
	Sale of Assets	**7.1**	515,895,718	584,212,972
			515,895,718	**584,212,972**

Notes to the Financial Statements
for the Year Ended 31st December 2023

Sub Note		Revenue Code	2023 Rs.	2022 Rs.
6.1	**Administrative Fees & Charges**			
	Audit Fees	2003.02.01	415,611,400	489,581,029
	Fees Under Registration of Persons	2003.02.03	1,128,518,400	552,262,863
	Fees of Department of Survey	2003.02.04	359,211,368	319,289,778
	Service Charges of Government Press	2003.02.05	1,091,284,271	928,554,129
	Fees Under the Fauna & Flora Protection Ordinance	2003.02.06	50,026,598	26,791,472
	Fees of Passports, Visas & Dual Citizenship	2003.02.07	42,772,537,242	23,834,534,358
	Embarkation Levy	2003.02.08	38,828,543,756	22,248,864,840
	Fees of Department of Valuation	2003.02.09	244,849,260	234,658,165
	Fees of Registrar of Companies	2003.02.10	183,673,278	128,132,962
	Legal Fees from Corporations & Statutory Bodies	2003.02.11	124,597,691	108,727,032
	Fees Recovered Under the Public Contract Act	2003.02.12	49,895,800	29,066,000
	Examinations & Other Fees	2003.02.13	217,794,625	69,225,436
	Fees Under the Motor Traffic Act & Other Receipts	2003.02.14	12,197,934,922	6,554,422,058
	Registration Fees on Motor Vehicle Transfers Under the Issuing Motor Vehicle Permits on Concessionary Terms	2003.02.15	6,867	77
	Aircraft Rentals	2003.02.16	14,705,813	14,591,537
	Fee on Local Sale of Garments	2003.02.17	171,682,532	196,200,390
	Fees Relevant to the Department of Agriculture	2003.02.18	884,822,691	783,736,614
	Fees Relevant to the Botanical Gardens	2003.02.19	833,193,462	388,379,319
	Fees Relevant to the Ministry of Petroleum Industries	2003.02.21	1,724,530,475	187,216,484
	Merchant Shipping Secretariat Fees	2003.02.22	198,254,438	49,745,845
	Casino License Fees	2003.02.23	-	2,000,000,000
	Sundries	2003.02.99	7,231,492,534	5,058,580,975
	Administrative Fees & Charges	**2003.02.00**	**108,723,167,422**	**64,202,561,363**
6.2	**Profits**			
	Profits	2002.03.00	60,496,772,520	22,004,727,426
			60,496,772,520	**22,004,727,426**
6.3	**Social Security Contributions**			
	Central Government	2004.01.00	22,713,034,278	23,872,352,903
	Provincial Councils	2004.02.00	13,545,390,542	13,543,311,342
	Social Security Contributions	**2004.01.00**	**36,258,424,820**	**37,415,664,245**
6.4	**Current Transfers**			
	Central Bank Profits	2005.01.00	1,028,542,891	30,007,245,202
	National Lotteries Board and Other Transfers	2005.99.00	4,937,633,391	3,891,538,878
	Current Transfers	**2005**	**5,966,176,282**	**33,898,784,081**
6.5	**Service Revenue**			
	Railways	2001.01.00	16,079,474,196	10,335,603,441
	Postal	2001.02.00	13,627,445,761	9,268,542,792
	Stores Advance Accounts (Explosive Items)	2001.03.00	900,000,000	247,000,000
	Prisons Industrial and Agricultural Advance Account	2001.04.00	93,790,247	65,589,108
			30,700,710,204	**19,916,735,341**

Sub Note		Revenue Code	2023 Rs.	2022 Rs.
6.6	**Interest**			
	On-Lending	2002.02.01	9,439,025,444	5,597,585,565
	Other	2002.02.99	16,806,009,511	1,727,960,261
	Interest	**2002.02.00**	**26,245,034,955**	**7,325,545,826**
6.7	**Rent**			
	Rent on Government Building & Housing	2002.01.01	1,634,693,929	1,504,677,796
	Rent on Crown Forests	2002.01.02	1,739,394,752	2,081,315,722
	Rent from Land and Other	2002.01.03	150,083,569	113,025,610
	Lease Rental from Regional Plantation Companies	2002.01.04	1,880,763,681	1,216,494,535
	Other Rental	2002.01.99	1,581,380,012	946,193,464
	Rent	**2002.01.00**	**6,986,315,943**	**5,861,707,128**
6.8	**Dividends**			
	Dividends	2002.04.00	15,204,348,243	6,087,754,385
			15,204,348,243	**6,087,754,385**
6.9	**Revenue from the United Nations' Peacekeeping Operations**			
	Revenue from the United Nations' Peacekeeping Operations	2003.06.00	10,124,287,627	2,447,153,974
			10,124,287,627	**2,447,153,974**
6.10	**Government Paddy Purchasing Programme**			
	Government Paddy Purchasing Programme	2003.07.00	961,121,370	219,195,182
			961,121,370	**219,195,182**
6.11	**Treasury Bonds Premium**			
	Treasury Bonds Premium	2003.05.00	19,418,195,594	22,648,682,855
			19,418,195,594	**22,648,682,855**
6.12	**Departmental Sales**			
	Departmental Sales	2003.01.00	158,732,020	119,168,958
			158,732,020	**119,168,958**
6.13	**Revenue from Sale of Hydropower**			
	Revenue from Sale of Hydropower	2003.08.00	1,353,731,252	59,974,294
			1,353,731,252	**59,974,294**
6.14	**Public Officer's Motor Cycle Premium**			
	Public Officer's Motor Cycle Premium	2003.04.00	490,386	909,850
			490,386	**909,850**

Sub Note		Revenue Code	2023 Rs.	2022 Rs.
6.15	**Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court**			
	Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court	1003.08.00	8,939,192	10,182,454
			8,939,192	**10,182,454**
6.16	**Other Receipts**			
	Other Receipts	2003.99.00	27,058,002,760	19,060,869,849
			27,058,002,760	**19,060,869,849**
6.17	**Other Licenses**			
	Registration Fees Relevant to the Department of Registrar General	1003.07.02	2,400,009,636	2,166,590,031
	Private Timber Transport	1003.07.03	121,693,246	133,201,789
	Tax on Sale of Motor Vehicles	1003.07.04	35,596,226	32,755,603
	License Fees Relevant to the Ministry of Defence	1003.07.05	64,116,857	42,416,904
	License Fees Relevant to the Dept. of Fisheries & Aquatic Resources	1003.07.06	179,170,315	185,602,364
	Vehicle Entitlement Levy	1003.07.10	978,765,002	108,004,802
	Debt Repayment Levy	1003.07.11	31,369,964	81,798,840
	Other	1003.07.99	156,113,454	145,816,328
	Company Registration Levy	1003.07.08	(88,230,000)	-
	Carbon Tax	1003.07.09	7,081,679	9,104,097
			3,885,686,378	**2,905,290,759**
7.1	Sale of Capital Assets-Vehicle	2006.02.01	329,570,816	226,400,016
	Sale of Capital Assets-others	2006.02.02	186,324,902	357,812,957
			515,895,718	**584,212,972**

Notes to the Financial Statements
for the Year Ended 31st December 2023

		Sub Note	2023 Rs.	2022 Rs.
8	EMPLOYEE COST			
1001	Salaries and Wages		350,085,070,609	398,594,571,290
1003	Other Allowances		266,646,199,461	269,051,036,660
1002	Overtime and Holiday Payments		47,883,578,288	45,299,117,103
2401	Staff Training		6,070,470,950	6,319,128,207.46
1506	Property Loan Interest to Public Servants		1,951,050,625	2,191,342,417
			672,636,369,933	**721,455,195,677**
9	OTHER COSTS			
	Supplies	9.1	291,723,229,369	159,309,120,006
	Services	9.2	74,999,808,013	55,884,718,808
	Maintenance Expenditure	9.3	51,076,478,575	27,225,323,173
	Travelling Expenditure	9.4	24,250,989,301	16,131,786,081
			442,050,505,258	**258,550,948,068**
10	GRANTS AND SUBSIDIES			
1501	Welfare Programmes		301,200,066,032	230,882,212,933
1507	Grants to Provincial Councils		333,566,964,524	298,737,421,000
1502	Retirement Benefits		372,861,600,089	309,766,325,434
1503	Public Institutions		77,490,823,510	75,900,096,872
1504	Development Subsidies		85,038,802,257	74,413,276,928
1505	Subscriptions and Contributions Fee		3,259,659,019	2,387,391,686
1508	Other		3,127,916,934	5,293,149,224
1509	Public Institutions (Other Operational Expenditure)		26,970,731,755	21,483,234,070
2201	Public Institutions		64,232,170,159	72,946,831,126
2202	Development Assistance		37,973,174,932	39,300,549,758
2203	Contribution to Provincial Councils		10,100,000,000	5,846,861,800
2204	Transfers Abroad		1,365,556,140	1,540,006,525
2205	Capital Grants to Non-Public Institution		511,036,632	1,307,937,453
			1,317,698,501,982	**1,139,805,294,810**
11	FINANCE COSTS			
1601	Interest on Domestic Debt		1,131,300,820,971	837,513,737,610
1602	Interest on Foreign Debt		123,391,434,479	128,621,067,120
1603	Discounts on Treasury Bills and Treasury Bonds		1,200,907,288,888	599,054,822,645
1406	Interest on Leased Assets		171,915,971	111,322,755
			2,455,771,460,309	**1,565,300,950,129**
12	OTHER RECURRENT EXPENSES			
	Other Expenditure under Public Investments	12.1	388,401,390,495	354,987,658,691
1701	Losses and Write off		131,972,628	164,610,945
1703	Implementation of the Official Languages Policy		46,926,225	48,825,506
			388,580,289,347	**355,201,095,141**

Notes to the Financial Statements
for the Year Ended 31st December 2023

Sub Note		Expense Code	2023 Rs.	2022 Rs.
9.1	**Supplies**			
	Stationery and Office Requisites	1201	6,512,762,502	3,816,094,546
	Fuel	1202	45,257,772,707	37,454,639,383
	Diets and Uniforms	1203	80,682,779,211	35,167,559,650
	Medical Supplies	1204	147,708,158,864	75,718,354,640
	Other	1205	11,561,756,085	7,152,471,786
			291,723,229,369	**159,309,120,006**
9.2	**Services**			
	Transport	1401	7,228,280,563	6,598,423,502
	Postal and Communication	1402	4,654,928,847	4,006,425,141
	Electricity and Water	1403	25,347,129,523	14,676,308,199
	Rents and Local Taxes	1404	8,611,354,562	7,601,652,297
	Lease Rental for Vehicles Procured Under Operational Leasing	1408	339,665,696	660,042,333
	Other	1409	28,818,448,821	22,341,867,336
			74,999,808,013	**55,884,718,808**
9.3	**Maintenance Expenditure**			
	Vehicles	1301	5,874,916,687	4,279,738,472
	Plant and Machinery	1302	4,797,010,927	2,961,247,396
	Buildings and Structures	1303	1,707,371,415	1,156,715,580
	Rehabilitation and Improvements of Capital Assets			
	Buildings and Structures	2001	17,461,123,370	6,540,846,766
	Plant, Machinery and Equipment	2002	12,581,545,586	7,313,395,570
	Vehicles	2003	8,654,510,591	4,973,379,389
			51,076,478,575	**27,225,323,173**
9.4	**Travelling Expenditure**			
	Domestic	1101	22,434,114,110	15,051,113,074
	Foreign	1102	1,816,875,191	1,080,673,007
			24,250,989,301	**16,131,786,081**
12.1	**Other Expenditure under Public Investments**			
	Restructuring	2501	17,119,927	18,317,447
	Contribution to Provincial Councils	2504	24,540,266,069	14,134,759,131
	Procument Preparedness	2505	22,780,891	14,549,791
	Infrastructure Development	2506	305,202,534,826	271,129,449,783
	Research and Development	2507	13,597,142,824	8,993,843,637
	Other	2509	45,021,545,958	60,696,738,903
			388,401,390,495	**354,987,658,691**

NOTE 13 - STATEMENT OF NON-FINANCIAL ASSETS 2023

Building- 9151:	426,118,267,945
Machinery- 9152:	442,971,080,531
Land- 9153:	1,110,853,908,854
Intangible- 9154:	10,425,942,570
Biological- 9155:	121,210,870
WIP- 9160:	543,737,044,762
Lease- 9180:	2,939,416,408
Grand Total:	**2,537,166,871,940**

Ledger	Category	Item	Code	Closing Balance 2022	Opening Balance Addition During the Year	Opening Balance 2023	Transer In	Purchases	Disposals	Closing Balance 2023
9151	1.1-Dwellings		61111	40,280,488,816	9,030,954,417	49,311,443,233	107,650,154	705,309,319	357,466,056	49,766,936,650
		House Boats	****6111101	32,620,175	-	32,620,175	-	-	-	32,620,175
		Garages	****6111102	310,185,837	20,815,000	331,000,837	-	131,580,500	-	462,581,337
		Mobile Home	****6111103	5,869,134	11,996,750	17,865,884	3,085,000	-	-	20,950,884
		Housing Schemes / Flats	****6111104	11,010,469,081	5,845,131,042	16,855,600,124	-	107,630,736	-	16,963,230,860
		Rest Houses	****6111105	1,412,856,997	76,101,900	1,488,958,897	-	51,909	-	1,489,010,805
		Hotels & Restaurants	****6111106	467,657,804	-	467,657,804	4,742,168	79,917,900	-	552,317,872
		Quarters	****6111107	24,467,508,042	1,626,549,142	26,094,057,184	94,799,130	346,342,508	125,634,947	26,409,563,876
		Circuit Bunglows	****6111108	2,573,321,746	1,450,360,582	4,023,682,328	5,023,856	38,596,766	231,831,109	3,835,471,840
9151	1.2-Non Residential Building		61112	324,529,947,996	34,144,694,902	358,674,642,898	12,149,149,885	11,353,390,361	9,896,044,676	372,281,138,469
		Building for Public	****6111204	3,334,578,164	320,953,487	3,655,531,650	-	74,071,074	-	3,729,602,724
		Warehouse	****6111205	6,202,828,738	475,110,037	6,677,938,774	244,732,032	117,519,162	15,600,362	7,024,589,606
		Airport	****6111206	87,575	-	87,575	-	-	-	87,575
		Factories	****6111210	4,209,316,204	4,050,200	4,213,366,404	-	-	-	4,213,366,404
		Crematorium	****6111207	-	-	-	-	143,215	-	143,215
		Schools	****6111202	48,698,637,232	595,942,148	49,294,579,379	46,857,201	1,544,933,289	159,496,766	50,726,873,104
		Laboratories & Research Stations	****6111209	3,454,882,282	13,025,000	3,467,907,282	116,056	47,774,534	37,809,661	3,477,988,211
		Markets	****6111208	290,281,241	76,570,550	366,851,791	-	6,814,974	-	373,666,765
		Office Building	****6111201	199,801,193,184	24,142,589,616	223,943,782,800	11,857,444,596	9,523,248,881	6,374,537,887	238,949,938,389
		Hospitals	****6111203	58,538,143,377	8,516,453,866	67,054,597,243	-	40,074,233	3,308,600,000	63,786,071,476
9151	1.3-Other Structure		61113	3,300,258,610	539,698,972	3,839,957,582	52,690,836	36,509,081,192	36,331,536,784	4,070,192,826
		Highways Street Road	****6111301	63,403,342	54,671,353	118,074,695	-	32,011,734,222	32,011,734,222	118,074,695

Ledger	Category	Item	Code		Closing Balance 2022	Opening Balance Addition During the Year	Opening Balance 2023	Transer In	Purchases	Disposals	Closing Balance 2023
		Bridges	****6111302		42,000	5,119,622	5,161,622	-	4,319,787,387	4,319,787,387	5,161,622
		Tunnel	****6111303		4,450,002	-	4,450,002	-	-	-	4,450,002
		Railways Subways	****6111304		518,231,288	384,580,922	902,812,210	-	22,887,793	-	925,700,004
		Air field runways	****6111305		134,000	-	134,000	-	-	-	134,000
		Harbors dams & other water works	****6111306		145,538,611	22,397,459	167,936,071	-	1,416,371	-	169,352,442
		Structures associated with mining subsoil assets	****6111307		49,371,270	347,175	49,718,445	-	145,426,275	15,175	195,129,545
		Communication line power line & pipelines	****6111308		1,264,727,005	52,220,541	1,316,947,546	32,000,000	7,829,144	-	1,356,776,690
		Outdoor sport & recreation facilities	****6111309		531,962,197	-	531,962,197	-	-	-	531,962,197
		Sewerage Treatment Complex	****6111310		301,637,908	857,508	302,495,416	20,690,836	-	-	323,186,252
		Pumping Station	****6111311		258,578,614	5,900,000	264,478,614	-	-	-	264,478,614
		Farms and Agriculture related Assets	****6111312		162,182,373	13,604,392	175,786,764	-	-	-	175,786,764
	9151-Sub Total				**368,110,695,422**	**43,715,348,291**	**411,826,043,713**	**12,309,490,876**	**48,567,780,872**	**46,585,047,515**	**426,118,267,945**
9160	1.4-WIP-Building & Structure			61114	271,627,374,846	500,025,671,228	771,653,046,073	52,579,657,045	6,296,889,047	286,792,547,404	543,737,044,762
		WIP-Building & Structure	****611140		64,807,423,977	6,372,498,345	71,179,922,322	2,313,404,968	1,734,713,746	2,424,824,913	72,803,216,123
		House Boats	****611141		31,266,231	-	31,266,231	-	-	-	31,266,231
		Hospitals	****6111410		2,611,983,872	-	2,611,983,872	-	192,032,662	-	2,804,016,534
		Building for Public Entertainment	****6111411		829,073,609	-	829,073,609	-	29,415,634	11,698,490	846,790,753
		Warehouse	****6111412		1,947,004,337	7,269,875	1,954,274,212	-	14,865,979	16,102,201	1,953,037,989
		Crematorium	****6111414		83,007	-	83,007	-	-	-	83,007
		Markets	****6111415		11,282,470	-	11,282,470	-	999,918	-	12,282,388
		Laboratories & Research Stations	****6111416		11,148,341	449,504,573	460,652,913	820,493,604	7,641,583	-	1,288,788,101
		Factories	****6111417		21,513,462	-	21,513,462	-	2,686,986	-	24,200,448
		Highways Street Road	****6111418		143,540,305,597	343,562,800,245	487,103,105,842	47,497,307,720	-	182,476,039,198	352,124,374,364
		Bridges	****6111419		9,904,768,467	148,466,779,316	158,371,547,783	1,917,399,555	528,100	99,326,824,775	60,962,650,663
		Garages	****611142		40,747,212	-	40,747,212	-	1,061,892	-	41,809,105
		Railways Subways	****6111421		477,900	-	477,900	-	-	-	477,900
		Air field runways	****6111422		704,006	-	704,006	-	-	-	704,006
		Harbors dams & other water works	****6111423		14,547,508	-	14,547,508	-	1,240,592	-	15,788,101

Ledger	Category	Item	Code		Closing Balance 2022	Opening Balance Addition During the Year	Opening Balance 2023	Transer In	Purchases	Disposals	Closing Balance 2023
		Structures associated with mining subsoil assets	****6111424		4,023,641	-	4,023,641	-	-	-	4,023,641
		Communication line power line & pipelines	****6111425		34,724,650	-	34,724,650	-	4,153,648	-	38,878,298
		Outdoor sport & recreation facilities	****6111426		939,088,604	-	939,088,604	-	88,610	-	939,177,214
		Sewerage Treatment Complex	****6111427		19,301,531	-	19,301,531	-	-	-	19,301,531
		Pumping Station	****6111428		165,234,794	-	165,234,794	-	1,200,002	-	166,434,796
		Farms and Agriculture related Assets	****6111429		3,262,086	-	3,262,086	-	-	-	3,262,086
		Mobile Home	****611143		61,155,297	-	61,155,297	-	415,515	824,550	60,746,261
		Rest Houses	****6111430		2,488,956	-	2,488,956	-	30,000	-	2,518,956
		Housing Schemes / Flats	****611144		54,423,613	473,255,348	527,678,961	-	128,143,640	-	655,822,601
		Hotels & Restaurants	****611145		4,937,614	-	4,937,614	-	1,178,825	-	6,116,439
		Quarters	****611146		5,074,359,615	463,959,333	5,538,318,948	-	247,286,465	522,690,451	5,262,914,963
		Circuit Bunglows	****611147		204,077,845	-	204,077,845	-	908,000	-	204,985,845
		Office Building	****611148		37,384,933,460	223,696,081	37,608,629,541	31,051,199	3,449,958,630	1,679,810,092	39,409,829,279
		Schools	****611149		3,903,033,147	5,908,112	3,908,941,259	-	478,338,618	333,732,735	4,053,547,142
	9160-Sub Total				**271,627,374,846**	**500,025,671,228**	**771,653,046,073**	**52,579,657,045**	**6,296,889,047**	**286,792,547,404**	**543,737,044,762**
9152	2.1-Transport Equipment			61121	248,662,857,690	39,627,981,721	288,290,839,412	2,522,511,542	1,417,483,359	4,397,773,753	287,833,060,559
		Industrial Vehicle	****6112104		5,228,451,422	798,115,896	6,026,567,318	5,426,747	16,515,750	18,224,885	6,030,284,930
		Cargo vechicle	****6112102		17,038,709,344	6,415,837,878	23,454,547,223	-	129,676,261	1,017,496,307	22,566,727,177
		Railway locomotives	****6112107		38,851,572,114	-	38,851,572,114	-	238,427,994	-	39,090,000,108
		Aircraft	****6112108		53,847,374,223	1,492,897,136	55,340,271,359	874,549,567	539,054,193	16,767,278	56,737,107,840
		Ambulance	****6112105		5,092,120,117	852,680,968	5,944,801,085	-	659,940	84,190,695	5,861,270,330
		Passenger vehicle	****6112101		92,644,134,162	28,931,991,447	121,576,125,609	1,642,335,227	489,920,171	3,024,543,732	120,683,837,275
		Ships	****6112106		29,255,747,657	133,576,670	29,389,324,327	-	-	490,975	29,388,833,352
		Agricultural vehicle	****6112103		3,407,045,682	305,139,681	3,712,185,363	-	726,875	175,468,178	3,537,444,061
		Motor cycle	****6112109		3,297,702,968	697,742,045	3,995,445,014	200,000	1,349,085	60,591,703	3,936,402,396
9152	2.2-Other Machinary & Equipment			61122	136,154,966,558	8,054,015,961	144,208,982,519	6,141,054,901	8,493,468,572	3,705,486,020	155,138,019,972
		Defence Equipment	****6112215		7,807,254,505	165,894,283	7,973,148,788	99,979	361,044,594	3,278,754	8,331,014,606
		Office Equipment	****6112201		12,485,855,340	451,556,775	12,937,412,115	46,632,243	696,257,606	215,085,983	13,465,215,980
		Broadcasting Equipment	****6112214		358,624,063	229,375,210	587,999,273	221,377	11,526,713	355,421	599,391,942

Ledger	Category	Item	Code	Closing Balance 2022	Opening Balance Addition During the Year	Opening Balance 2023	Transer In	Purchases	Disposals	Closing Balance 2023
		Communication Equipment	****6112204	8,529,359,898	244,461,485	8,773,821,383	668,634,624	1,181,019,222	2,737,315,207	7,886,160,022
		Construction Eqipment	****6112213	2,456,958,648	20,664,072	2,477,622,720	530,108,681	63,530,706	17,312,851	3,053,949,256
		Medical Equipment	****6112207	43,043,438,511	1,303,040,615	44,346,479,126	169,912,428	1,152,547,628	1,859,900	45,667,079,282
		Industrial & Manufacturing Equipment	****6112212	5,487,449,575	29,338,408	5,516,787,983	43,419,171	464,180,363	4,415,808	6,019,971,709
		Computer Equipment	****6112202	15,833,256,699	1,352,984,337	17,186,241,035	748,995,781	1,782,885,834	278,873,757	19,439,248,893
		Laboratory Instruments	****6112211	7,251,327,257	165,936,149	7,417,263,406	710,492,380	517,664,461	7,307,942	8,638,112,305
		Furniture	****6112205	19,293,993,275	2,241,434,928	21,535,428,202	287,552,748	710,385,419	232,844,401	22,300,521,968
		Books Periodical & Journals	****6112210	74,732,421	562,633	75,295,054	-	3,514,941	11,800	78,798,195
		Sports Equipment	****6112208	460,869,271	61,688,684	522,557,955	3,037,201	31,647,050	85,871	557,156,334
		Agricultural & Dairy Farm Equipment	****6112216	558,794,285	49,312,577	608,106,862	92,400	32,718,935	10,010,332	630,907,864
		Musical Instruments	****6112206	711,785,925	66,660,909	778,446,834	2,416,530	116,973,611	302,350	897,534,625
		Fire Protection Equipment	****6112217	621,782,897	169,437,837	791,220,734	15,857,732	378,037,550	57,139,117	1,127,976,899
		Electrical Equipment	****6112203	11,163,537,873	1,491,519,561	12,655,057,434	117,086,447	984,791,434	138,999,726	13,617,935,590
		Paintings Sculptures & other Antiques	****6112209	15,946,114	10,147,500	26,093,614	2,796,495,180	5,895,597	286,800	2,828,197,591
	9152-Sub Total			**384,817,824,248**	**47,681,997,682**	**432,499,821,930**	**8,663,566,443**	**9,910,951,931**	**8,103,259,773**	**442,971,080,531**
9180	2.3-Lease Asset		61123	2,923,762,895	50,355,204	2,974,118,099	-	4,819,349	39,521,040	2,939,416,408
		Lease-Passenger vehicle	****6112301	1,555,500,434	50,355,204	1,605,855,638	-	4,749,349	39,521,040	1,571,083,947
		Lease- Cargo vechicle	****6112302	174,900,000	-	174,900,000	-	70,000	-	174,970,000
		Lease-Agricultural vehicle	****6112303	655,974,211	-	655,974,211	-	-	-	655,974,211
		Lease-Ambulance	****6112305	537,388,250	-	537,388,250	-	-	-	537,388,250
	9180-Sub Total			**2,923,762,895**	**50,355,204**	**2,974,118,099**	**-**	**4,819,349**	**39,521,040**	**2,939,416,408**
9155	5.2 Other Non Finacial-Biological		61132	121,170,370	40,500	121,210,870	-	-	-	121,210,870
		Trees in Forest	****6113201	60,458,670	40,500	60,499,170	-	-	-	60,499,170
		Plants for Harvest	****6113202	44,500	-	44,500	-	-	-	44,500
		Plants for Timber	****6113203	189,000	-	189,000	-	-	-	189,000
		Animal for Dairy	****6113210	60,478,200	-	60,478,200	-	-	-	60,478,200
	9155-Sub Total			**121,170,370**	**40,500**	**121,210,870**	**-**	**-**	**-**	**121,210,870**

Ledger	Category	Item	Code	Closing Balance 2022	Opening Balance Addition During the Year	Opening Balance 2023	Transer In	Purchases	Disposals	Closing Balance 2023
9154	5.3 Other Non Finacial-Intangible		61133	6,745,125,910	214,693,000	6,959,818,910	117,993,721	3,401,687,233	53,557,294	10,425,942,570
		Computer Software	****6113301	6,669,577,306	201,860,872	6,871,438,178	98,619,578	3,382,424,602	53,557,294	10,298,925,064
		Licenses	****6113302	9,959,653	12,832,128	22,791,781	19,374,143	-	-	42,165,924
		Broadcast Rights	****6113305	917,649	-	917,649	-	477,250	-	1,394,899
		Service Contracts	****6113306	64,671,301	-	64,671,301	-	18,785,381	-	83,456,682
	9154-Sub Total			**6,745,125,910**	**214,693,000**	**6,959,818,910**	**117,993,721**	**3,401,687,233**	**53,557,294**	**10,425,942,570**
9153	4.1-Land		61410	821,921,099,511	124,128,635,806	946,049,735,317	418,052,725	16,978,239,521	26,224,087,864	937,221,939,699
		Land	****614100	821,921,099,511	124,128,635,806	946,049,735,317	418,052,725	16,978,239,521	26,224,087,864	937,221,939,699
9153	4.1-Urban or Built-Up Land		61411	71,154,653,965	3,259,149,500	74,413,803,465	901,327	-	426,100,000	73,988,604,792
		Commercial and Services	****6141101	3,204,852,850	-	3,204,852,850	901,327	-	-	3,205,754,177
		Mixed Urban	****6141104	67,949,801,115	3,259,149,500	71,208,950,615	-	-	426,100,000	70,782,850,615
9153	Water		61414	90,020,448,177	5,656,893,908	95,677,342,085	280,751,890	3,243,575,388	-	99,201,669,363
		Streams and Canals	****6141401	15,750,372,071	-	15,750,372,071	-	3,720,881	-	15,754,092,952
		Lakes	****6141402	617,000,000	-	617,000,000	-	-	-	617,000,000
		Reservoirs	****6141403	73,652,066,529	5,656,893,908	79,308,960,437	280,751,890	3,239,854,507	-	82,829,566,833
		Bays and Estuaries	****6141404	1,009,578	-	1,009,578	-	-	-	1,009,578
9153	Barren Land		61416	424,785,000	16,910,000	441,695,000	-	-	-	441,695,000
		Sandy Areas Other than Beaches	****6141603	424,785,000	16,910,000	441,695,000	-	-	-	441,695,000
	9153-Sub Total			**983,520,986,653**	**133,061,589,214**	**1,116,582,575,868**	**699,705,942**	**20,221,814,908**	**26,650,187,864**	**1,110,853,908,854**
	Grand Total			**2,017,866,940,343**	**724,749,695,119**	**2,742,616,635,462**	**74,370,414,027**	**88,403,943,341**	**368,224,120,890**	**2,537,166,871,940**

Notes to the Financial Statements
for the Year Ended 31st December 20223

		2023	2022
		Rs.	Rs.
14	MEMBERSHIP FEES PAID		
	International Monetary Institutions Membership Fees (8234)	1,268,673,389	1,268,673,389
	Foreign Aid Counterpart Fund - Grants (8317)	1,631,694,933	1,631,694,933
		2,900,368,322	**2,900,368,322**

Notes to the Financial Statements
for the Year Ended 31st December 20223

15 CAPITAL CONTRIBUTION OR SHAREHOLDINGS IN THE COMMERCIAL PUBLIC CORPORATIONS / STATE OWNED COMPANIES / OTHER COMPANIES / PLANTATION COMPANIES / DEVELOPMENT BANKS (8468 / 8548)

	Balance as at 01.01.2023 Rs.	Additions/ Adjustments in 2023 Rs.	Reductions/ Adjustments in 2023 Rs.	Balance as at 31.12.2023 Rs.
Note - 15.1 (a) Capital Contribution in Commercial Public Corporations	1,959,998,642,830	163,960,255,785	-	2,123,958,898,615
Note - 15.1 (b) Contribution to the Central Bank of Sri Lanka	15,000,000	-	-	15,000,000
Note - 15.2 Shareholdings in Government Owned or Other	193,563,349,886	105,396,584,427	27,734,985,510	271,224,948,803
Note - 15-3 Shareholdings in Plantation Companies	1,696,237,450	-	-	1,696,237,450
Note - 15.4 Shareholdings in Companies in Dollar Denomination	3,154,688,030	(445,026,410)	-	2,709,661,620
Note - 15.5 Shareholdings in Development Banks	7,553,739,709	474,634,637	-	8,028,374,347
Total	**2,165,981,657,905**	**269,386,448,439**	**27,734,985,510**	**2,407,633,120,834**

15.1 (a) Capital Contribution in Commercial Public Corporations

		Balance as at 01.01.2023 Rs	Additions/ Adjustments in 2023 Rs	Reductions/ Adjustments in 2023 Rs	Balance as at 31.12.2023 Rs
1	Agriculture and Agrarian Insurance Board	50,000,000	-	-	50,000,000
2	Bank of Ceylon	25,730,000,000	-	-	25,730,000,000
3	Central Engineering Consultancy Bureau	500,000	-	-	500,000
4	Ceylon Ceramic Corporation	2,640,000	-	-	2,640,000
5	Ceylon Electricity Board	864,144,028,965	127,293,200,166	-	991,437,229,131
6	Ceylon Fisheries Corporation	326,609,805	-	-	326,609,805
7	Ceylon Fishery Harbours Corporation	350,099,843	-	-	350,099,843
8	Ceylon Petroleum Corporation	912,580,511,477	-	-	912,580,511,477
9	Coconut Development Authority	88,943,221	-	-	88,943,221
10	Condominium Management Authority	500,000	-	-	500,000
11	Co-operative Wholesale Establishment	5,488,810,250	1,611,994,807	-	7,100,805,056
12	Export Development Board	10,014,284	-	-	10,014,284
13	Geological Survey and Mines Bureau	98,316,264	-	-	98,316,264
14	Janatha Estates Development Board	3,670,000,000	190,000,000	-	3,860,000,000
15	National Equipment and Machinery Organization	58,400,000	521,600,000	-	580,000,000
16	National Gem & Jewelry Authority	30,000,000	-	-	30,000,000
17	National Transport Medical Institute	62,099,697	-	-	62,099,697
18	National Films Corporation of Sri Lanka	10,000,000	-	-	10,000,000
19	National Institute of Business Management	57,175,766	-	-	57,175,766
20	National Livestock Development Board	6,801,995,542	-	-	6,801,995,542
21	National Lotteries Board	21,263,100	-	-	21,263,100
22	National Savings Bank	9,400,000,000	-	-	9,400,000,000
23	National Water Supply & Drainage Board	94,679,782,681	27,775,141,375	-	122,454,924,056
24	National Housing Development Authority	40,000,000	-	-	40,000,000
25	People's Bank	12,198,133,000	1,700	-	12,198,134,700
26	Paddy Marketing Board	2,807,734,713	-	-	2,807,734,713
27	Sri Jayewardenapura General Hospital	1,016,825,162	-	-	1,016,825,162

		Balance as at 01.01.2023	Additions/ Adjustments in 2023	Reductions/ Adjustments in 2023	Balance as at 31.12.2023
28	Sri Lanka Bureau of Foreign Employment	691,161,789	-	-	691,161,789
29	Sri Lanka Institute of Hotel Management	454,850,952	-	-	454,850,952
30	Sri Lanka Ayurvedic Drugs Corporation	5,000,000	-	-	5,000,000
31	Sri Lanka Broadcasting Corporation	480,239,085	300,000,000	-	780,239,085
32	Sri Lanka Cashew Corporation	427,287,074	-	-	427,287,074
33	Sri Lanka Cement Corporation	966,971,844	-	-	966,971,844
34	Sri Lanka Transport Board	3,944,890,550	-	-	3,944,890,550
35	Sri Lanka Export Credit Insurance Corporation	30,000,000	120,000,000	-	150,000,000
36	Sri Lanka Handicraft Board	69,629,000	-	-	69,629,000
37	Sri Lanka Land Reclamation & Development Corporation	1,000,000	-	-	1,000,000
38	Sri Lanka Ports Authority	7,535,916,027	-	-	7,535,916,027
39	Sri Lanka Rupavahini Corporation	760,743,000	131,443,693	-	892,186,693
40	Sri Lanka Tourism Promotion Bureau	33,069,157	-	-	33,069,157
41	Sri Lanka Tea Board	672,012,202	-	-	672,012,202
42	Sri Lanka State Plantation Corporation	-	63,900,000	-	63,900,000
43	State Development & Construction Corporation	16,671,650	-	-	16,671,650
44	State Engineering Corporation of Sri Lanka	705,500,000	3,436,880,000	-	4,142,380,000
45	State Mortgage & Investment Bank	889,813,000	-	-	889,813,000
46	State Pharmaceuticals Corporation of Sri Lanka	59,055,258	-	-	59,055,258
47	State Pharmaceuticals Manufacturing Corporation	690,079,000	2,416,094,044	-	3,106,173,044
48	State Printing Corporation	15,000,000	-	-	15,000,000
49	State Timber Corporation	41,503,668	-	-	41,503,668
50	Telecommunication Regulatory Commission	526,214,744	-	-	526,214,744
51	Urban Development Authority	1,257,651,060	100,000,000	-	1,357,651,060
	Total	**1,959,998,642,830**	**163,960,255,785**	**-**	**2,123,958,898,615**

15.1 (b) Contribution to the Central Bank of Sri Lanka

		Balance as at 01.01.2023	Additions/ Adjustments in 2023	Reductions/ Adjustments in 2023	Balance as at 31.12.2023
		Rs.	Rs.	Rs.	Rs.
1	Central Bank of Sri Lanka	**15,000,000**	**-**	**-**	**15,000,000**

Notes to the Financial Statements
for the Year Ended 31st December 2023

15.2 SHAREHOLDING IN GOVERNMENT OWNED OR OTHER COMPANIES

	Company	Number of Shares: As at 01.01.2023	Additions/ Adjustments	Deductions/ Adjustments	As at 31.12.2023	Nominal Value per Share Rs.	Value of the Investment as at 01.01.2023 Rs.	Value of the Investment as at 31.12.2023 Rs.	Percentage of Share holdings by the Treasury
1	Airport & Aviation Services (Sri Lanka) Ltd	200,000	-	-	200,000	100.00	20,000,000	20,000,000	98.00
2	BCC Lanka Ltd.	10,000,000	-	-	10,000,000	10.00	100,000,000	100,000,000	100.00
3	Bogala Graphite Lanka PLC	254,500	-	-	254,500	10.00	2,545,000	2,545,000	0.54
		254,500	-	-	254,500	0.46	118,331	118,331	
4	Lanka Building Materials Corporation Ltd.	1,000,000	-	-	1,000,000	10.00	10,000,000	10,000,000	100.00
5	Ceylon Agro-Industries Ltd.	11,903,402	-	-	11,903,402	5.00	59,517,010	59,517,010	5.62
6	Ceylon Fertilizer Co. Ltd.	50,245,608	-	-	50,245,608	10.00	502,456,080	502,456,080	100.00
		-	-	-	-	-	-	114,508,741	
7	Ceylon Hotels Corporation PLC (Preference Shares Only)	1,200,000	-	-	1,200,000	2.00	2,400,000	2,400,000	2.00
8	Ceylon Shipping Corporation Ltd.	5,000,000	-	-	5,000,000	10.00	50,000,000	50,000,000	100.00
9	Cey-Nor Foundation Ltd.	4,000,000	-	-	4,000,000	10.00	40,000,000	40,000,000	100.00
10	Colombo Commercial Fertilizer Ltd.	10,000,000	-	-	10,000,000	10.00	100,000,000	100,000,000	100.00
11	Colombo Lotus Tower Management Company Ltd	-	50,000,001	-	50,000,001		-	500,000,000	100.00
12	Commercial Bank of Ceylon PLC	32,655	-	-	32,655	5.00	163,275	163,275	0.0037
		3,164	-	-	3,164	113.60	359,430	359,430	
13	Cultural Publication Company Ltd.	600	-	-	600	100.00	60,000	60,000	-
14	CWG Hambanthota 2018	10,000,000	-	-	10,000,000	10.00	100,000,000	100,000,000	79.00
15	Distance Learning Center Ltd	14,206,509	-	-	14,206,509	10.00	142,065,090	142,065,090	99.99
16	Galadari Hotels (Lanka) PLC	292,200	-	-	292,200	10.00	2,922,000	2,922,000	0.058
17	Hotel Developers (Lanka) PLC	2,046,645,686	-	-	2,046,645,686	10.00	20,466,456,860	20,466,456,860	100.00
18	Human Resources Services Agency (Guarantee) Ltd.	-	-	-	-		5,000,000	5,000,000	100.00
19	Kingsbury PLC (Hotel Services Ltd)	2,263	-	-	2,263	10.00	22,630	22,630	0.0128
20	Hunas Falls Hotels PLC	1	-	-	1	10.00	10	10	-
21	Independent Television Network Ltd.	9,500,000	-	-	9,500,000	10.00	95,000,000	95,000,000	100.00
			-	-			-	49,500,000	
22	Information & Communication Technology Agency of Sri Lanka (Pvt) Ltd.	2	-	-	2	10.00	20	20	100.00
23	Kahatagaha Graphite Lanka Ltd.	1,300,000	-	-	1,300,000	10.00	13,000,000	13,000,000	100.00
24	Kalubowitiyana Tea Factory Ltd.	4,637,500	-	-	4,637,500	10.00	46,375,000	46,375,000	99.90
25	Kantale Sugar Industries Ltd.	2,689,993	-	-	2,689,993	100.00	268,999,300	268,999,300	100.00
26	Lafarge Mahaweli Cement (Pvt) Ltd.	480,000	-	-	480,000	10.00	4,800,000	4,800,000	10.00
27	Laxapana Batteries PLC - (Elephant Lite Corporation Ltd) (5% Cumulative Preference Shares)	1,000	-	-	1,000	10.00	10,000	10,000	5.00
28	Lanka Canneries Ltd.	40,002	-	-	40,002	100.00	4,000,200	4,000,200	9.09

15.2 SHAREHOLDING IN GOVERNMENT OWNED OR OTHER COMPANIES

	Company	Number of Shares				Nominal Value per Share Rs.	Value of the Investment as at 01.01.2023 Rs.	Value of the Investment as at 31.12.2023 Rs.	Percentage of Share holdings by the Treasury
		As at 01.01.2023	Additions/ Adjustments	Deductions/ Adjustments	As at 31.12.2023				
29	Lanka Cement Ltd.	22,246,000	-	-	22,246,000	10.00	222,460,000	222,460,000	13.00
30	Lanka Coal Company (Pvt) Ltd.	400,000	-	-	400,000	10.00	4,000,000	4,000,000	20.00
31	Lanka Electricity Company (Pvt) Ltd.	49,880,000	-	-	49,880,000	10.00	498,800,000	498,800,000	43.56
32	Lakdiwa Engineering Company (Pvt) Ltd.	2	-	-	2	10.00	20	20	100.00
33	Lanka Fabrics Ltd.	210,000	-	-	210,000	10.00	2,100,000	2,100,000	93.30
34	Lanka Hydraulic Institute Ltd.	50,000	-	-	50,000	10.00	500,000	500,000	4.54
35	Lanka Industrial Estates Ltd.	7,800,000	-	-	7,800,000	10.00	78,000,000	78,000,000	48.84
36	Lanka Layland (Pvt) Ltd	1,289,900	-	-	1,289,900	6.94	8,951,906	8,951,906	100.00
		860,000	-	-	860,000	0.01	8,600	8,600	
37	Lanka Logistics and Technologies Ltd.	8,000,205	-	-	8,000,205	10.00	80,002,050	80,002,050	100.00
38	Lanka Mineral Sands Ltd.	80,000,000	-	-	80,000,000	10.00	800,000,000	800,000,000	100.00
39	Lanka Phosphate Limited	7,251,000	-	-	7,251,000	10.00	72,510,000	72,510,000	100.00
40	Lanka STC General Trading Co. Ltd.	10,000,000	-	-	10,000,000	10.00	100,000,000	100,000,000	100.00
41	Lanka Textile Mills Emporium Ltd.	700,000	-	-	700,000	10.00	7,000,000	7,000,000	-
42	Lanka Sathosa Ltd.	87,095,381	-	-	87,095,381	10.00	870,953,810	870,953,810	98.00
43	Mantai Salt Ltd.	300,000	-	-	300,000	100.00	30,000,000	30,000,000	100.00
44	Mihin Lanka (Private) Ltd	51,406,108	-	-	51,406,108	100.00	14,476,251,900	14,476,251,900	100.00
		-	-	-	-	-	-	713,396,315	
45	MILCO (Pvt) Ltd - Kiriya Milk Industries	31,945,403	-	-	31,945,403	10.00	319,454,030	319,454,030	99.99
		8,169,034,183	-	-	8,169,034,183	1.00	8,169,034,183	8,169,034,183	
46	National Credit Guarantee Trustee Company Ltd	-	10,000	-	10,000	10.00	-	100,000	100.00
47	National Paper Company Ltd	32,300,000	-	-	32,300,000	10.00	323,000,000	323,000,000	100.00
48	National Development Bank PLC	571,433	-	-	571,433	10.00	5,714,330	5,714,330	0.27
		-	-	-	-	-		21,759,975	
49	North Sea Company (Pvt) Ltd	-	-	-	-		-	22,838,881	100.00
50	Dufry Shops Colombo Ltd.(World Duty Free Group Lanka Ltd.)	1,048	-	-	1,048	10.00	10,480	10,480	0.035
51	Paranthan Chemicals Company Ltd.	4,000,000	-	-	4,000,000	10.00	40,000,000	40,000,000	100.00
52	Rakna Arashana Lanaka Ltd.	500,205	-	-	500,205	10.00	5,002,050	5,002,050	100.00
53	Rajarata Food Grain Ltd.	386,249	-	-	386,249	10.00	3,862,490	3,862,490	-
54	Skills Development Fund Ltd.	10,000,001	-	-	10,000,001	10.00	100,000,010	100,000,010	98.00
55	Sri Lanka Insurance Corporation Ltd.	599,568,144	-	-	599,568,144	10.00	5,995,681,440	5,995,681,440	99.93
56	Sri Lanka Rubber Manufacturing & Export Corporation Ltd.	7,798,000	-	-	7,798,000	10.00	77,980,000	77,980,000	100.00
57	Sri Lanka Telecom PLC	893,405,709	-	-	893,405,709	10.00	8,934,057,090	8,934,057,090	49.50
		-	-	-	-	-	-	1,271,480,516	
58	Sri Lankan Airlines Ltd.	1,236,356,324	1,025,000,000	277,349,855	1,984,006,469	100.00	123,635,632,410	198,400,646,900	99.11
59	State Resource Management Corporation Ltd.	4,100,000	-	-	4,100,000	10.00	41,000,000	41,000,000	100.00
60	Sri Lanka Thriposha Ltd.	30,460,000	-	-	30,460,000	10.00	304,600,000	304,600,000	100.00

15.2 SHAREHOLDING IN GOVERNMENT OWNED OR OTHER COMPANIES

	Company	Number of Shares As at 01.01.2023	Additions/ Adjustments	Deductions/ Adjustments	As at 31.12.2023	Nominal Value per Share Rs.	Value of the Investment as at 01.01.2023 Rs.	Value of the Investment as at 31.12.2023 Rs.	Percentage of Share holdings by the Treasury
61	Selinsing PLC (The Selinsing Company Ltd.)	615	-	-	615	10.00	6,150	6,150	0.0108
62	Techno park Development Company			-			-	22,000,000	
63	De La Rue Lanka Currency & Security Print (Pvt) Ltd.	2,800,000	-	-	2,800,000	10.00	28,000,000	28,000,000	40.00
64	Wakers & Greig Limited	2,850	-	-	2,850	2.00	5,700	5,700	-
		100	-	-	100	10.00	1,000	1,000	
65	West Coast Power (Pvt) Ltd (Ordinary)	55,000,000	-	-	55,000,000	112.95	6,212,500,000	6,212,500,000	50.00
66	Sri Lanka Institute of Biotechnology (Pvt) Ltd	200,000	-	-	200,000	100.00	20,000,000	20,000,000	100.00
67	Sahasya Investments Limited	200,000	-	-	200,000	100.00	20,000,000	20,000,000	100.00
68	Selendiva Investments Limited	200,000	-	-	200,000	100.00	20,000,000	20,000,000	100.00
69	South Asia Center For Teacher Development		-	-			-	5,000,000	
70	Sinolanka Hotels & SPA (Pvt) Ltd (Preference Shares)	-	20,705,882	-	20,705,882		-	176,000,000	
71	Center of Excellence Robotics Applications (Pvt) Ltd	200,000	-	-	200,000	100.00	20,000,000	20,000,000	100.00
	Total	**13,590,408,445**	**1,095,715,883**	**277,349,855**	**14,408,774,473**		**193,563,349,886**	**271,224,948,803**	

Notes to the Financial Statements
for the Year Ended 31st December 2023

15.3 GOVERNMENT SHAREHOLDING IN PLANTATION COMPANIES

	Company	Number of Shares: As at 01.01.2023	Additions/ Adjustments	Deductions/ Adjustments	As at 31.12.2023	Nominal Value per Share Rs.	Value of the Investment as at 01.01.2023 Rs.	Value of the Investment as at 31.12.2023 Rs.	Percentage of Share holdings by the Treasury
1	Agaraptana Plantations Ltd.	23,284,645	-	-	23,284,645	10.00	232,846,450	232,846,450	9.91
2	Agalawatta Plantations PLC	742	-	-	742	10.00	7,420	7,420	0.003
3	Bogawantalawa Tea Estates PLC	21,664	-	-	21,664	6.67	144,430	144,430	0.026
4	Balangoda Plantations PLC	4,761	-	-	4,761	10.00	47,610	47,610	0.02
5	Chilaw Plantations Ltd.	20,000,001	-	-	20,000,001	10.00	200,000,010	200,000,010	100.00
6	Elkaduwa Plantations Ltd.	18,000,001	-	-	18,000,001	10.00	180,000,010	180,000,010	100.00
7	Elpitiya Plantations PLC	15,613,092	-	-	15,613,092	5.00	78,065,460	78,065,460	21.43
8	Gal-Oya Plantations (Pvt) Ltd.	51,600,000	-	-	51,600,000	10.00	516,000,000	516,000,000	51.00
9	Hapugastenne Plantations PLC	1	-	-	1	10.00	10	10	-
10	Horana Plantations PLC	5,889	-	-	5,889	10.00	58,890	58,890	0.023
11	Kahawatte Plantations PLC	1	-	-	1	10.00	10	10	-
12	Kegalle Plantations PLC	4,387	-	-	4,387	10.00	43,870	43,870	0.02
13	Kelani Valley Plantations PLC	1	-	-	1	10.00	10	10	-
14	Kotagala Plantations PLC	5,700,833		-	5,700,833	10.00	57,008,330	57,008,330	7.58
15	Kurunegala Plantations Ltd.	20,000,001	-	-	20,000,001	10.00	200,000,010	200,000,010	100.00
16	Madulsima Plantations PLC	3,805,653	-	-	3,805,653	10.00	38,056,530	38,056,530	2.25
17	Malwatta Valley Plantations PLC	2		-	2	10.00	20	20	-
18	Maskeliya Plantations PLC	9,008	-	-	9,008	10.00	90,080	90,080	0.017
19	Maturata Plantations Ltd.	7,806,021		-	7,806,021	10.00	78,060,210	78,060,210	22.30
20	Namunukula Plantations PLC	3,763,301	-	-	3,763,301	10.00	37,633,010	37,633,010	15.85
21	Pussellawa Plantations Ltd.	7,816,790	-	-	7,816,790	10.00	78,171,230	78,171,230	32.80
22	Talawakelle Tea Estates PLC	368	-	-	368	10.00	3,680	3,680	0.0015
23	Udapussellawa Plantations PLC	1	-	-	1	10.00	10	10	-
24	Watawala Plantations PLC	151	-	-	151	10.00	160	160	-
	Total	**177,437,314**	**-**	**-**	**177,437,314**		**1,696,237,450**	**1,696,237,450**	

15.4 GOVERNMENT SHAREHOLDINGS IN COMPANIES IN DOLLAR DENOMINATION

	Company	Number of Shares: As at 01.01.2023	Additions/ Adjustments	Deductions/ Adjustments	As at 31.12.2023	Nominal Value per Share Rs.	Value of the Investment as at 01.01.2023 Rs.	Value of the Investment as at 31.12.2023 Rs.	Percentage of Share holdings by the Treasury
1	Asian Reinsurance Corporation	980	-	-	980	US$1000	364,174,664	312,796,400	
2	Ceylon Shipping Agency	24,500	-	-	24,500	1 (Singapore Dollar)	6,806,828	5,887,840	99.00
3	International Finance Corporation	7,491			7,491	US$1000	2,783,706,539	2,390,977,380	
	Total	**32,971**	**-**		**32,971**		**3,154,688,030**	**2,709,661,620**	

EXCHANGE RATE (BUYING RATE) AS AT 01.01.2023/ 31.12.2023

Currency	01.01.2023 Rate	31.12.2023 Rate
US Dollar	371.61	319.18
Singapore Dollar	277.83	240.32

15.5 GOVERNMENT SHAREHOLDINGS IN DEVELOPMENT BANKS

	Company	Number of Shares As at 01.01.2023	Additions/ Adjustments	Deductions/ Adjustments	As at 31.12.2023	Nominal Value per Share Rs.	Value of the Investment as at 01.01.2023 Rs.	Value of the Investment as at 31.12.2023 Rs.	Percentage of Share holdings by the Treasury
1	Pradeshiya Sanwardhana Bank	337,744,671	-	-	337,744,671	10.00	3,377,446,710	3,377,446,710	87.00
		158,013,356		-	158,013,356	26.43	4,176,292,999	4,176,292,999	
			6,183,946	-	6,183,946	28.24	-	174,634,635	
			10,193,680	-	10,193,680	29.43	-	300,000,002	
	Total	**495,758,027**	**16,377,626**	**-**	**512,135,653**		**7,553,739,709**	**8,028,374,347**	

NOTES - 15.2, 15.3, 15.4, 15.5 - SUMMARY

	Name	Numbers of Shares	Nominal Value of Shares as at 31.12.2023 (Rs.)
1	General	14,408,774,473	271,224,948,803
2	Plantation	177,437,314	1,696,237,450
3	Shares in Dollar	32,971	2,709,661,620
4	Development	512,135,653	8,028,374,347
	Total	**15,098,380,411**	**283,659,222,219**

16 RENT AND WORK ADVANCE ACCOUNT

Rs.

Head	Ministry / Department	Account Number	Type	Opening Balance	Additions	Settlements	Closing Balance
110	Ministry of Justice	9188 / 110 / 0 / 2 / 0 / 7 / 0	Mobilization	-	143,679,488		143,679,488
	Ministry of Justice	9188 / 110 / 0 / 2 / 0 / 8 / 0	Mobilization	-	29,584,600		29,584,600
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 8 / 0	Rent	6,515,600			6,515,600
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 9 / 0	Rent	1,350,000			1,350,000
	Ministry of Justice	9188 / 110 / 0 / 2 / 0 / 2 / 0	Mobilization	185,185,185		158,974,065	26,211,120
	Ministry of Justice	9188 / 110 / 0 / 2 / 0 / 1 / 0	Mobilization	6,277,648		6,277,648	-
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 4 / 0	Rent	6,448,000			6,448,000
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 3 / 0	Rent	6,760,000			6,760,000
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 6 / 0	Rent	2,162,160			2,162,160
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 7 / 0	Rent	236,964		236,964	-
	Ministry of Justice	9188 / 110 / 0 / 2 / 0 / 3 / 0	Mobilization	55,725,926			55,725,926
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 5 / 0	Rent	6,515,600			6,515,600
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 1 / 0	Rent	7,929,180		7,929,180	-
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 2 / 0	Rent	795,000		795,000	-
	Ministry of Justice	9188 / 110 / 0 / 1 / 0 / 10 / 0	Rent	-	1,820,000		1,820,000
111	Ministry of Health	9188 / 111 / 0 / 2 / 0 / 1 / 0	Mobilization	-			-
118	Ministry of Agriculture	9188 / 118 / 0 / 1 / 0 / 1 / 0	Rent	63,000,000			63,000,000
119	Ministry of Power	9188 / 119 / 0 / 1 / 0 / 3 / 0	Rent	9,550,000			9,550,000
123	Ministry of Urban Development and Housing	9188 / 123 / 0 / 2 / 0 / 2 / 0	Mobilization	122,941,256	4,765,859	104,489,179	23,217,936
	Ministry of Urban Development and Housing	9188 / 123 / 0 / 2 / 0 / 3 / 0	Mobilization	50,000,000			50,000,000
130	Ministry of Public Services, Provincial Councils and Local Government	9188 / 130 / 0 / 2 / 0 / 18 / 0	Mobilization	1,635,615			1,635,615
	Ministry of Public Services, Provincial Councils and Local Government	9188 / 130 / 0 / 2 / 0 / 17 / 0	Mobilization	16,249,539			16,249,539
149	Ministry of Industries	9188 / 149 / 0 / 1 / 0 / 1 / 0	Rent	15,398,840		15,398,840	-
186	Ministry of Technology	9188 / 186 / 0 / 1 / 0 / 1 / 0	Rent	-	5,257,440		5,257,440
194	Ministry of Youth and Sports	9188 / 194 / 0 / 2 / 0 / 5 / 0	Mobilization	-	6,028,781		6,028,781
	Ministry of Youth and Sports	9188 / 194 / 0 / 1 / 0 / 1 / 0	Rent	21,293,616			21,293,616
	Ministry of Youth and Sports	9188 / 194 / 0 / 2 / 0 / 3 / 0	Mobilization	15,358,239			15,358,239
	Ministry of Youth and Sports	9188 / 194 / 0 / 2 / 0 / 4 / 0	Mobilization	5,399,007			5,399,007
219	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 18 / 0	Mobilization	7,186,874		7,186,874	-
	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 22 / 0	Mobilization	6,816,230		6,816,230	-
	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 23 / 0	Mobilization	10,519,528		10,519,528	-
	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 24 / 0	Mobilization	5,000,000			5,000,000
	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 25 / 0	Mobilization	1,398,300			1,398,300
	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 27 / 0	Mobilization	5,000,000		5,000,000	-
	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 28 / 0	Mobilization	1,623,155		1,623,155	-

Notes to the Financial Statements
for the Year Ended 31st December 2023

16 RENT AND WORK ADVANCE ACCOUNT

Rs.

Head	Ministry / Department	Account Number	Type	Opening Balance	Additions	Settlements	Closing Balance
	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 32 / 0	Mobilization	3,276,231		3,276,231	-
	Department of Sports Developments	9188 / 219 / 0 / 2 / 0 / 33 / 0	Mobilization	28,529,654		22,848,275	5,681,380
222	Sri Lanka Army	9188 / 222 / 0 / 1 / 0 / 17 / 0	Rent	-	12,000,000	5,000,000	7,000,000
	Sri Lanka Army	9188 / 222 / 0 / 1 / 0 / 20 / 0	Rent	2,813,125	10,500,000	5,438,125	7,875,000
	Sri Lanka Army	9188 / 222 / 0 / 1 / 0 / 22 / 0	Rent	905,625	2,280,000	1,570,625	1,615,000
	Sri Lanka Army	9188 / 222 / 0 / 1 / 0 / 27 / 0	Rent	-	990,000		990,000
	Sri Lanka Army	9188 / 222 / 0 / 1 / 0 / 26 / 0	Rent	4,275,000		4,275,000	-
	Sri Lanka Army	9188 / 222 / 0 / 1 / 0 / 23 / 0	Rent	1,020,000	5,100,000	4,845,000	1,275,000
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 80 / 0	Mobilization	-	7,735,244	1,520,011	6,215,234
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 75 / 0	Mobilization	12,813,520		12,813,520	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 58 / 0	Mobilization	7,551,053		7,551,053	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 50 / 0	Mobilization	30,000,000			30,000,000
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 64 / 0	Mobilization	1,237,899		1,237,899	-
228	Courts Administration	9188 / 228 / 0 / 2 / 0 / 1 / 0	Mobilization	6,503,989			6,503,989
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 54 / 0	Mobilization	2,892,055		2,892,055	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 52 / 0	Mobilization	3,218,135		3,218,135	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 53 / 0	Mobilization	4,464,601		1,251,372	3,213,229
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 61 / 0	Mobilization	472,176		472,176	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 63 / 0	Mobilization	5,503,350		5,195,899	307,451
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 62 / 0	Mobilization	6,997,066		4,299,485	2,697,581
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 67 / 0	Mobilization	1,908,665		1,768,891	139,774
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 65 / 0	Mobilization	35,079,794			35,079,794
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 68 / 0	Mobilization	6,830,322			6,830,322
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 70 / 0	Mobilization	11,163,922		11,163,922	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 69 / 0	Mobilization	9,922,870		9,922,870	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 57 / 0	Mobilization	3,276,669		2,154,931	1,121,738
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 71 / 0	Mobilization	8,232,043		8,232,043	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 72 / 0	Mobilization	4,309,716		4,309,716	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 73 / 0	Mobilization	19,406,291			19,406,291
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 51 / 0	Mobilization	81,024,175			81,024,175
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 21 / 0	Mobilization	8,767,072		8,767,072	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 23 / 0	Mobilization	987,587		987,587	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 25 / 0	Mobilization	19,753,363		19,753,363	-
228	Courts Administration	9188 / 228 / 0 / 2 / 0 / 26 / 0	Mobilization	5,950,811		5,950,811	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 27 / 0	Mobilization	22,910,036		5,624,835	17,285,200
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 28 / 0	Mobilization	22,302,074		22,302,074	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 29 / 0	Mobilization	82,660,986		82,660,986	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 30 / 0	Mobilization	12,095,935			12,095,935
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 32 / 0	Mobilization	25,000,000		25,000,000	-

Notes to the Financial Statements
for the Year Ended 31st December 2023

16 RENT AND WORK ADVANCE ACCOUNT

Rs.

Head	Ministry / Department	Account Number	Type	Opening Balance	Additions	Settlements	Closing Balance
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 38 / 0	Mobilization	19,219,814		19,219,814	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 4 / 0	Mobilization	13,235,874		13,235,874	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 46 / 0	Mobilization	4,904,278			4,904,278
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 47 / 0	Mobilization	75,411,113		41,790,211	33,620,902
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 48 / 0	Mobilization	1,899,127		1,899,127	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 49 / 0	Mobilization	852,844		852,844	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 78 / 0	Mobilization	1,386,266		1,386,266	-
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 77 / 0	Mobilization	47,377,748		557,483	46,820,265
	Courts Administration	9188 / 228 / 0 / 2 / 0 / 74 / 0	Mobilization	8,670,570		8,670,570	-
247	Sri Lanka Customs	9188 / 247 / 0 / 1 / 0 / 1 / 0	Rent	780,000			780,000
256	District Secretariat - Gampaha	9188 / 256 / 0 / 2 / 0 / 8 / 0	Mobilization	9,409,809		6,193,920	3,215,889
	District Secretariat - Galle	9188 / 261 / 0 / 2 / 0 / 10 / 0	Mobilization	62,907,171			62,907,171
261	District Secretariat - Galle	9188 / 261 / 0 / 2 / 0 / 11 / 0	Mobilization	30,393,751			30,393,751
	District Secretariat - Galle	9188 / 261 / 0 / 2 / 0 / 12 / 0	Mobilization	106,648,467			106,648,467
	District Secretariat - Galle	9188 / 261 / 0 / 2 / 0 / 6 / 0	Mobilization	100,000,000			100,000,000
261	District Secretariat - Galle	9188 / 261 / 0 / 2 / 0 / 7 / 0	Mobilization	30,000,000			30,000,000
	District Secretariat - Galle	9188 / 261 / 0 / 2 / 0 / 9 / 0	Mobilization	5,139,892			5,139,892
337	Department of Cinnamon Industry Development	9188 / 337 / 0 / 2 / 0 / 1 / 0	Mobilization	-	21,857,212		21,857,212
	Total			**1,666,563,995**	**251,598,623**	**715,356,733**	**1,202,805,884**

		2023	2022
		Rs.	Rs.
17	ADVANCES TO GOVERNMENT DEPARTMENTS		
	Treasury Authorized Advance Account (7000)	16,502,219,035	16,093,892,983
		16,502,219,035	**16,093,892,983**

18 ON LENDING

	Institution	Balance as at 01.01.2023	Parity Variance / Adjustment as at 01.01.2023	Revolving Recoveries / Disbursement as at 01.01.2023	Total Balance as at 01.01.2023	New Loan During 2023	Amount Settled During 2023	Equity Conversion During 2023	Balance as at 31.12.2023	Parity Variance as at 31.12.2023	Revolving Recoveries / Disbursement as at 31.12.2023	Adjustments as at 31.12.2023	Total Balance as at 31.12.2023
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
1	Sri Lanka Ports Authority	46,087,006,058	40,321,328,508	-	86,408,334,566		6,970,833,269	-	79,437,501,296	(9,929,409,784)		-	69,508,091,512
2	Development Finance Corporation of Ceylon	15,044,229,566	1,126,933,005	(227,324,680)	15,943,837,890	809,565,961	2,856,666,834	-	13,896,737,017	(233,286,671)	(218,198,498)	-	13,445,251,848
3	Regional Development Bank (Lankaputhra Dev. Bank)	2,556,743,009	2,275,560,211	-	4,832,303,220	-	306,474,764	-	4,525,828,456	(552,755,280)	-	-	3,973,073,177
4	People's Bank	5,164,209,227	-	(52,465,575)	5,111,743,652	1,352,392,950	997,532,820	-	5,466,603,782	-	(44,842,856)	-	5,421,760,925
5	National Development Bank	10,428,960,682	-	(321,969,975)	10,106,990,707	928,245,771	1,054,886,927	-	9,980,349,552	-	(366,779,713)	-	9,613,569,839
6	Colombo Municipal Council	2,172,110,666	-	-	2,172,110,666	216,073,001	201,632,574	-	2,186,551,094	-		-	2,186,551,094
7	National Water Supply & Drainage Board	2,847,223,677	-	-	2,847,223,677	1,595,998,185	-	-	4,443,221,863	-		-	4,443,221,863
8	Sampath Bank Ltd.	7,130,150,239	-	(196,199,967)	6,933,950,272	756,591,430	1,223,134,699	-	6,467,407,004	-	(197,825,839)	-	6,269,581,164
9	Hatton National Bank PLC	8,268,287,464	-	(46,996,560)	8,221,290,904	1,308,698,454	1,289,738,551	-	8,240,250,806	-	(81,785,654)	-	8,158,465,152
10	Commercial Bank of Ceylon PLC	8,199,395,920	231,751,625	(182,274,322)	8,248,873,223	2,173,690,836	1,302,295,369	-	9,120,268,690	(49,224,044)	(172,833,461)	-	8,898,211,185
11	Nations Trust Bank	4,894,922,709	-	-	4,894,922,709	1,182,566,463	943,615,492	-	5,133,873,679	-	-	-	5,133,873,679
12	Seylan Bank PLC	5,323,972,676	(22,800,000)	(203,358,340)	5,097,814,336	1,666,491,810	992,160,513	-	5,772,145,633	-	(187,817,570)	-	5,584,328,063
13	Sri Lanka Savings Bank	254,108,993	-		254,108,993	-		-	254,108,993	-	-	-	254,108,993
14	Sarvodaya Economic & Enterprises Dev. Service	592,395,760	-	-	592,395,760	-	51,000,000	-	541,395,760	-	-	-	541,395,760
15	Local Loan Development Fund	4,160,476,145	-	-	4,160,476,145	-	236,814,717	-	3,923,661,428	-	-	-	3,923,661,428
16	Bank of Ceylon	6,637,067,606	-	(60,031,255)	6,577,036,351	1,226,779,860	1,091,356,247	-	6,712,459,964	-	(81,559,002)	-	6,630,900,963
17	Regional Development Bank	7,476,566,529	3,800,000	(190,801,431)	7,289,565,098	1,061,280,651	1,037,758,655	-	7,313,087,094	-	(147,486,850)	-	7,165,600,244
18	Sanasa Development Bank (IFAD 283)	11,114,479	-	-	11,114,479	-	-	-	11,114,479	-	-	-	11,114,479

18 ON LENDING

	Institution	Balance as at 01.01.2023	Parity Variance/ Adjustment as at 01.01.2023	Revolving Recoveries/ Disbursement as at 01.01.2023	Total Balance as at 01.01.2023	New Loan During 2023	Amount Settled During 2023	Equity Conversion During 2023	Balance as at 31.12.2023	Parity Variance as at 31.12.2023	Revolving Recoveries/ Disbursement as at 31.12.2023	Adjustments as at 31.12.2023	Total Balance as at 31.12.2023
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
19	Sanasa Development Bank	687,235,637	(6,000,000)	(76,120,500)	605,115,137	207,225,223		-	812,340,360	-	(78,493,800)	-	733,846,560
20	Min.of Agricultural Dev. Agrarian Services	2,261,279,249	-	-	2,261,279,249	-	72,913	-	2,261,206,336	-	-	-	2,261,206,336
21	Alliance Finance Company Ltd.	15,356,865	-	-	15,356,865	-	11,555,909	-	3,800,957	-	-	-	3,800,957
22	Revolving Funds with Central Bank of Sri Lanka	13,895,038,322	169,289,278	1,557,793,604	15,622,121,204	1,346,252,000	5,208,298,669	-	11,760,074,535	-	1,577,623,243	257,916,091	13,595,613,869
23	HDFC / NHDA	86,923,600	-	-	86,923,600	-	12,611,024	-	74,312,576	-	-	-	74,312,576
24	Airport & Aviation Services (Sri Lanka) Ltd	7,595,616,344	4,767,686,776		12,363,303,120	-	1,475,191,088	-	10,888,112,032	(1,996,659,615)	-	-	8,891,452,417
25	Pan Asia Banking Corporation PLC	247,350,000	-	-	247,350,000	261,718,010		-	509,068,010	-	-	-	509,068,010
26	Union Bank of Colombo Plc	592,550,000	-	-	592,550,000	871,070,811		-	1,463,620,811	-	-	-	1,463,620,811
27	Ceylon Petroleum Corporation	228,770,919,566	30,361,398,477	-	259,132,318,043	-	228,770,919,566	-	30,361,398,477	-	-	(30,361,398,477)	-
28	Ministry of Agriculture - Fertilizer	18,812,921,758	-	-	18,812,921,758	2,114,353,125	20,161,077,487	-	766,197,396	-	-	(766,197,396)	-
	On Lending Based on Foreign Aids	**410,214,132,748**	**79,228,947,879**	**251,000**	**489,443,331,627**	**19,078,994,540**	**276,195,628,088**	-	**232,326,698,080**	**(12,761,335,394)**	**-**	**(30,869,679,782)**	**188,695,682,903**
29	Local Loans & Development Fund	73,095,983	-	-	73,095,983	-	16,023,537	-	57,072,446	-	-	-	57,072,446
30	Sri Lanka Rubber Manufacture & Dev. Corporation	767,111,625	-	-	767,111,625	-	3,297,375	-	763,814,250	-	-	-	763,814,250
31	AHF Loan Scheme 2004/2005	3,912,499	-	-	3,912,499	-	2,588,833	-	1,323,666	-	-	-	1,323,666
32	Petroleum Development Authority of Sri Lanka	243,688,911	-	-	243,688,911	-	5,652,180	-	238,036,731	-	-	-	238,036,731
33	Department of Treasury Operations - (PLGF)	916,231,000	-	-	916,231,000	-		-	916,231,000	-	-	-	916,231,000
34	Regional Development Bank		-	-	-	50,000,000		-	50,000,000	-	-		50,000,000

18 ON LENDING

	Institution	Balance as at 01.01.2023 Rs.	Parity Variance/ Adjustment as at 01.01.2023 Rs.	Revolving Recoveries/ Disbursement as at 01.01.2023 Rs.	Total Balance as at 01.01.2023 Rs.	New Loan During 2023 Rs.	Amount Settled During 2023 Rs.	Equity Conversion During 2023 Rs.	Balance as at 31.12.2023 Rs.	Parity Variance as at 31.12.2023 Rs.	Revolving Recoveries/ Disbursement as at 31.12.2023 Rs.	Adjustments as at 31.12.2023	Total Balance as at 31.12.2023 Rs.
35	Central Bank - SEPI Loan Scheme	104,901,916	(131)	-	104,901,785	14,598,131	51,770,081	-	67,729,835	-	-		67,729,835
	On Lending Based on Domestic Funds	**2,108,941,934**	**(131)**	**-**	**2,108,941,803**	**64,598,131**	**79,332,006**	**-**	**2,094,207,928**	**-**	**-**	**-**	**2,094,207,928**
	TOTAL	**412,323,074,682**	**79,228,947,748**	**251,000**	**491,552,273,430**	**19,143,592,671**	**276,274,960,094**	**-**	**234,420,906,008**	**(12,761,335,394)**	**-**	**(30,869,679,782)**	**190,789,890,831**

Notes to the Financial Statements
for the Year Ended 31st December 2023

		2023 Rs.	2022 Rs.
19	**ADVANCES TO PUBLIC OFFICERS**		
	Advances to Public Officers of the Central Government (8493)	30,720,274,816	30,277,939,580
	Advances to Public Officers Transferred to Provincial Councils (7004)	191,466,910	191,466,910
		30,911,741,726	**30,469,406,491**
20	**CASH & CASH EQUIVALENT**		
	Central Bank of Sri Lanka - IDA Special Dollar Accounts (8813)	11,352,350,839	21,188,592,725
	Treasury Authorized Imprest Account (7002)	3,782,420,937	3,873,026,057
	DST Cash Account (8020) Note - **20(I)**	610,700,131,835	-
	ADB Loan SLCB Special Dollar Account (8918)	19,961,024,181	36,371,410,685
	Special Foreign Currency French Development Agency Account (9125)	234,897,610	1,891,910,633
	Treasury Authorized Imprest Account (RFA) (7003)	-	20,000,000
	Crown Agent Current Account (8030)	93,306,209	83,233,029
	International Fund for Agriculture Development Special Dollar Account (8973)	2,704,553,400	3,931,290,283
	Central Bank Special Dollar Account for Asian Infrastructures Investment Bank (9200)	2,721,433,205	2,387,550,860
	Central Bank Special Yen Account (9094)	0.18	0.18
		651,550,118,217	**69,747,014,274**
	Bank Overdrafts		
	DST Cash Account (8020) Note - **20(I)**	-	(71,841,927,200)
	Temporary Employed Balances of CBSL (8192)	(25,251,702,702)	(26,810,839,287)
		(25,251,702,702)	**(98,652,766,487)**
	Balance as at 31st December	**626,298,415,515**	**(28,905,752,213)**
20(I)	**Sub Accounts of DST Accounts (8020)**		
	Bank of Ceylon - 0002026450	(62,709,238,990)	(56,831,697,653)
	Peoples Bank - 014100130110432	(17,484,755,375)	(27,432,497,948)
	Central Bank of Sri Lanka - 45013	248,714,938,357	991,218,165
	Central Bank of Sri Lanka - 50550	2,264,260,804	1,665,606,007
	Central Bank of Sri Lanka - 50551	40,013,914	38,760,332
	Central Bank of Sri Lanka - 50556	-	1,021,369,344
	Central Bank of Sri Lanka - 50557	1,729,368,187	1,526,997,754
	Central Bank of Sri Lanka - 50558	106,937,396	89,424,598
	Central Bank of Sri Lanka - 50559	7,054,092,547	5,931,143,700
	Central Bank of Sri Lanka - 73139	9,430	10,675
	Central Bank of Sri Lanka - 50516	1,534,370,223	1,096,210,041
	Bank of Ceylon - 89386794	154,898,556	61,527,785
	Bank of Ceylon - 90920763	424,402,663,493	-
	Peoples Bank - 014200149026649	4,892,573,293	-
		610,700,131,835	**(71,841,927,200)**

Notes to the Financial Statements
for the Year Ended 31st December 2023

	2023 Rs.	2022 Rs.
21 FOREIGN LOAN REVOLVING FUNDS		
Reimbursable Foreign Aid Revolving Fund (8760)	2,321,073,607	2,350,990,022
IDA Revolving Fund (8814)	25,512,051,895	28,358,765,301
ADB Special Dolor Revolving Fund (8919)	22,517,403,080	25,784,992,942
CBSL Special Dollar Account (International Fund for Agr. Dev. Revolving Fund) (8974)	1,500,684,553	3,655,780,147
CBSL Revolving Fund (Yen) - (9095)	2,445,184,181	2,445,184,181
Special Foreign Currency Revolving Fund (9126)	1,569,341,256	1,865,248,513
Revolving Fund Account for Asian Infrastructures Investment Bank (9201)	1,523,142,898	8,028,383,427
	57,388,881,470	**72,489,344,533**
22 MISCELLANEOUS FUNDS		
Public Service Provident Fund Account (8098)	(4,763,212)	(4,763,212)
Teachers' Widows & Orphans Pension Fund (8186)	3,250,309,540	2,812,079,601
	3,245,546,327	**2,807,316,389**
23 GENERAL FUND		
Consolidated Fund	1,153,362,771,885	73,639,939,070
Impact on Borrowings	(29,150,389,313,012)	(27,379,287,617,612)
Impact on Investments	5,136,792,689,490	4,752,488,493,046
	(22,860,233,851,636)	**(22,553,159,185,495)**
24 GOVERNMENT BORROWINGS		
Domestic		
Treasury Bills (8085)	4,092,454,000,000	4,126,383,805,527
Treasury Bonds (9093)	12,021,359,228,911	8,692,134,561,000
Rupee Loans (8249)	-	24,088,000,000
Sri Lanka Development Bonds (9105)	-	391,736,366,541
Local Loans in Foreign Currency (9107)	77,741,592,000	131,371,686,555
Foreign Currency Banking Units (Projects) (9196) Note **24(I)**	20,268,655,774	24,500,433,325
Suhurupaya Loan Account of Ministry of Defence (9198)	3,982,437,216	4,551,356,819
Treasury Bond Account (Active Liability Management Act) (9202)	23,000,000,000	30,000,000,000
Retirement Gratuity Loan Account (9207)	44,853,868,266	48,924,284,835
Lease Creditors (9181)	1,313,087,047	1,865,352,404
Government Guaranteed Ceylon Petroleum Corporation Loan Account (9214)	788,682,347,652	884,093,386,477
Total Borrowings - Domestic (a)	**17,073,655,216,866**	**14,359,649,233,482**
Foreign		
Foreign (Projects) (8343) Note **24(II)**	7,301,756,109,116	7,665,018,983,131
Foreign Currency Term Financing Facility (9190) Note **24(III)**	709,740,572,030	797,588,901,000
International Sovereign Bond (9194) Note **24(IV)**	4,065,237,415,000	4,557,030,500,000
Total Foreign Borrowings (b)	**12,076,734,096,146**	**13,019,638,384,131**
Total Borrowings = (a)+(b)	**29,150,389,313,012**	**27,379,287,617,613**

	2023 Rs.	2022 Rs.
25 SUNDRY ACCOUNTS		
Parity Variance Account on Crown Agent Account (8029)	133,571,272	138,407,100
Public Service Mutual Guarantee Association (8013)	(758,979)	588,698
Fuel Price Stabilization Account (9209)	-	(1,022,280,600)
Exchange Gain / Loss on DST Accounts Foreign Currency (9206)	-	(190,076)
Foreign Sub Loan Balances Adjustment Account (9213)	(19,277,016,444)	15,393,998,191
	(19,144,204,151)	**14,510,523,313**
26 ACCOUNTS OPERATING WITH GOVERNMENT DEPARTMENTS		
General Manager - Railway Department (8003)	(260,367,731)	(260,367,731)
Director General of Customs (8005)	30,222,665	184,454,979
Cheques Return from Banks (8657)	-	(3,995,094)
Treasury Operations Department (9092)	300,516,999	307,160,351
Non Operating Accounts (9100)	4,730,128,515	4,730,139,818
Agency Transaction in Postal Department (9184)	(635,387,566)	742,098,094
Value Added Control Account (9185)	199,504,065	190,781,637
Treasury Bond Premium Account (9186)	43,668,690,027	63,086,885,621
Treasury Bill Discount Account (9187)	(509,297,750,052)	(370,341,930,619)
Accrued Interest on Treasury Bond (9192)	12,178,883,786	33,492,191,245
Discount on Treasury Bill Issuance (9193)	(162,007,371,898)	(210,459,371,274)
	(611,092,931,190)	**(478,331,952,972)**
27 DEPOSITS		
Treasury General Deposit Account (6000)	94,412,676,683	101,161,327,336
Treasury Deposit Account for District Secretaries (6003)	-	(10,000,000)
	94,412,676,683	**101,151,327,336**
28 ADVANCES FROM CENTRAL BANK OF SRI LANKA		
Advance from CBSL - Monetary Law Act (8176)	-	235,638,700,400
	-	**235,638,700,400**

Notes to the Financial Statements
for the Year Ended 31st December 2023

24(i) FOREIGN CURRENCY BANKING UNIT LOAN (PROJECT) BALANCES (9196)

	Loan Key	Project Name	Loan Currency	Balance as at 01-01-2023		Accounted During the Year		Repayments		Parity / Adjustments	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.		Loan Currency Amount	Rs.
1	2011034	Kolonna - Balangoda Water Supply Project	EUR	3,357,743	1,299,211,490			924,464	321,305,067	(104,979,612)	2,433,279	872,926,811
2	2012005	Greater Dambulla Water Supply Project I	USD	4,990,417	1,812,070,277			1,425,834	458,963,134	(198,455,567)	3,564,583	1,154,651,576
3	2012013	Development of Hambantota General Hospital	EUR	2,342,108	906,231,962			585,528	211,007,302	(65,060,192)	1,756,580	630,164,468
4	2012014	Development of Nuwara Eliya Distric General Hospital	EUR	1,967,243	761,185,195			491,810	177,234,486	(54,646,479)	1,475,433	529,304,230
5	2013011	Construction of 210 Steel Bridges Project	USD	621,300	225,600,109			621,300	185,837,402	(39,762,707)	(0)	0
6	2014014	Moneragala - Buttala Integrated Water Supply Scheme	LKR	762,693,208	762,693,208			117,337,416	117,337,416		645,355,792	645,355,792
7	2015020	Kolonna - Balangoda Water Supply Project - Additional Financing	LKR	186,235,827	186,235,827			29,127,500	29,127,500		157,108,327	157,108,327
8	2015035	Establishment of Clinical Waste Management Systems in the Needy Hospitals Project	LKR	211,327,511	211,327,511			28,177,002	28,177,002		183,150,509	183,150,509
9	2016002	Anamaduwa Integrated Water Supply Project	LKR	821,676,236	821,676,236			109,556,840	109,556,840		712,119,396	712,119,396
10	2016042	Southern Expessway Section 02 Beliatta to Wetiya	LKR	5,078,819,379	5,078,819,379			597,508,200	597,508,200		4,481,311,179	4,481,311,179
11	2017044	Pilot Project on Establishment of a Ground Water Monitoring Network in 03 Selected Districts	LKR	506,877,164	506,877,164			48,274,016	48,274,016		458,603,148	458,603,148
12	2017045	Procuring of 09 no Diesel Multiple Units	USD	12,028,947	4,367,830,993			332,704	174,538,174	(404,607,189)	11,696,243	3,788,685,630
13	2018034	Widening & Improvement of 64.31 Km roads & Reconstruction of 13 Bridges in the Central & Uva Province of SL	USD	10,273,360	3,730,359,884			576,363	183,638,333	(405,638,094)	9,696,997	3,141,083,457
14	2019031	Upgrading Health Facilities in Selected Hospitals in Sri Lanka	LKR	2,054,255,775	2,054,255,775			186,750,526	186,750,525		1,867,505,250	1,867,505,250
15	2019037	Establishment of Natioal and the Obstetrics Rference Center for the De Zoyza Maternity Natioal Hospital Project	EUR	4,590,128	1,776,058,316			-	-	(129,372,314)	4,590,128	1,646,686,002
		Total			**24,500,433,325**		**-**		**2,829,255,397**	**(1,402,522,154)**		**20,268,655,774**

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
	AB Svensk Ex.Credit											
1	2007029	Ratmalana & Ja-Ela Wastewater Treatment Facilities Project (Sweden)	USD	34,652,048	12,582,504,876					(1,357,899,380)	34,652,048	11,224,605,496
	Asian Development Bank (ADB)										-	-
2	1983006	Special Assistance to Selected Projects	XDR	326,857	157,950,802			326,857	138,163,186	(19,787,615)	-	0
3	1983071	Aquaculture Development Project	XDR	317,352	153,357,580			317,352	134,110,678	(19,246,902)	-	(0)
4	1984018	Walawe Irrigation Improvement Project	XDR	704,582	340,483,122			471,692	201,747,250	(37,522,418)	232,890	101,213,453
5	1985001	Plantation Sector Project	XDR	3,333,822	1,611,040,477			1,673,825	715,910,601	(173,697,999)	1,659,997	721,431,878
6	1985002	Secondary Towns Power Distribution Project	XDR	1,066,652	515,450,299			535,977	229,242,619	(55,577,443)	530,675	230,630,237
7	1985003	Trunk Roads Improvement Project	XDR	2,418,085	1,170,936,624			805,800	346,999,670	(123,240,795)	1,612,285	700,696,159
8	1985004	Development Financing Project	XDR	2,218,465	1,072,053,847			741,008	319,562,158	(110,391,559)	1,477,457	642,100,130
9	1986020	Kirindioya Irrigation & Settlement Project	XDR	1,994,278	963,717,557			499,479	215,402,170	(98,678,549)	1,494,799	649,636,838
10	1987001	Agricultural Inputs Programme	XDR	4,137,542	1,999,431,180			1,036,009	446,782,441	(204,728,153)	3,101,533	1,347,920,586
11	1987002	Water Supply Sector Project	XDR	3,962,577	1,914,880,861			990,800	426,665,763	(196,686,163)	2,971,777	1,291,528,935
12	1987003	Land Use Planning Project	XDR	961,263	464,521,958			240,200	103,436,736	(47,712,562)	721,063	313,372,660
13	1988002	1st Small & Medium Industries Project	XDR	2,152,399	1,040,128,154			430,400	185,610,528	(106,139,903)	1,721,999	748,377,722
14	1988003	Emergency Road Restoration Project	XDR	1,138,868	550,348,033			254,598	106,282,572	(59,763,168)	884,270	384,302,293
15	1988004	Secondary Towns Power Distribution Project ii	XDR	5,501,218	2,658,415,603			1,100,000	470,457,554	(275,196,750)	4,401,218	1,912,761,299
16	1988005	Second Road Improvement Project	XDR	5,036,557	2,433,872,172			1,124,254	469,323,692	(264,268,736)	3,912,303	1,700,279,744
17	1988008	2nd Technical Education Project	XDR	3,559,786	1,720,235,601			711,600	304,343,269	(178,075,835)	2,848,186	1,237,816,496
18	1988013	Emergency Schools Restoration Project	XDR	2,355,914	1,138,474,944			428,600	194,315,855	(106,551,876)	1,927,314	837,607,213
19	1988062	Perennial Crops Development Project	XDR	2,403,096	1,163,678,332			437,000	188,184,236	(121,032,313)	1,966,096	854,461,783
20	1988063	2nd Development Financing Project	XDR	7,372,847	3,562,864,246			1,134,400	514,306,830	(337,339,510)	6,238,447	2,711,217,906
21	1989011	Smallholder Tea Development Project	XDR	2,932,066	1,416,895,385			489,000	210,576,868	(144,566,415)	2,443,066	1,061,752,102
22	1989067	Agriculture Rehabilitation Project	XDR	3,945,433	1,906,596,172			607,200	275,288,354	(180,517,788)	3,338,233	1,450,790,030
23	1989068	Agriculture Programme	XDR	18,929,124	9,147,334,297			2,704,200	1,156,555,746	(939,455,958)	16,224,924	7,051,322,592
24	1990025	Power System Expansion (Sector Loan) Project	XDR	15,850,503	7,659,617,438			2,113,600	933,576,636	(756,007,699)	13,736,903	5,970,033,103
25	1990046	Second Telecommunication Project	XDR	6,250,449	3,020,475,110			833,600	356,521,289	(309,800,987)	5,416,849	2,354,152,834

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
26	1990051	Financial Sector Programme	XDR	19,532,925	9,439,116,190			2,441,800	1,044,330,233	(967,013,688)	17,091,125	7,427,772,270
27	1991017	2nd Small & Medium Industries Project	XDR	6,657,022	3,216,947,770			783,200	337,755,962	(326,439,516)	5,873,822	2,552,752,293
28	1991029	3rd Development Financing Project	XDR	11,641,885	5,625,839,389			1,293,400	591,953,571	(536,453,089)	10,348,485	4,497,432,729
29	1991034	Low-Income Housing Development Project	XDR	4,699,851	2,271,162,126			553,000	248,248,560	(220,699,568)	4,146,851	1,802,213,998
30	1991055	Second Agriculture Programme	XDR	6,909,568	3,338,988,854			767,800	344,674,945	(325,112,384)	6,141,768	2,669,201,526
31	1991056	Southern Province Rural Development Project	XDR	10,113,929	4,887,468,019			1,189,800	496,756,110	(512,301,670)	8,924,129	3,878,410,240
32	1991061	Special Operation -Merchant Bank	XDR	199,057	96,192,563			26,800	11,743,642	(9,586,339)	172,257	74,862,582
33	1992029	N-W Province Water Resources Development Project	XDR	4,849,555	2,343,505,234			484,800	217,632,734	(228,957,860)	4,364,755	1,896,914,640
34	1992039	Participatory Forestry Project	XDR	2,420,870	1,169,864,366			220,000	100,687,943	(112,682,258)	2,200,870	956,494,166
35	1992040	Second Health & Population Project	XDR	5,899,821	2,851,037,116			621,000	259,275,126	(297,595,933)	5,278,821	2,294,166,057
36	1993002	Fisheries Sector Project	XDR	7,119,034	3,440,211,076			712,000	325,769,441	(329,956,343)	6,407,034	2,784,485,292
37	1993003	Urban Development Sector Project	XDR	7,493,529	3,621,182,628			749,200	311,295,587	(378,813,859)	6,744,329	2,931,073,183
38	1993029	Second Water Supply & Sanitation Project	XDR	11,888,190	5,744,864,405			1,132,400	518,119,825	(552,297,593)	10,755,790	4,674,446,987
39	1993030	Secondary Education Development Project	XDR	9,767,611	4,720,112,950			888,000	392,229,397	(468,820,674)	8,879,611	3,859,062,879
40	1993041	Financial Management Training Project	XDR	3,576,963	1,728,536,250			325,200	143,640,763	(171,685,117)	3,251,763	1,413,210,370
41	1994026	Fourth Development Financing Project	XDR	23,801,279	11,501,761,136			2,069,800	929,158,897	(1,128,140,465)	21,731,479	9,444,461,774
42	1995006	Third Road Improvement Project	XDR	17,244,129	8,333,075,169			1,437,200	645,176,910	(818,235,499)	15,806,929	6,869,662,760
43	1996001	Plantation Reform Project	XDR	19,277,286	9,315,580,540			1,542,200	643,887,441	(964,056,833)	17,735,086	7,707,636,266
44	1996002	Second Power System Expansion Project	XDR	27,609,893	13,342,240,654			2,123,800	886,712,580	(1,379,317,870)	25,486,093	11,076,210,204
45	1996028	Emergency Rehabilitation Petroleum Facilities	XDR	9,129,329	4,411,669,017			702,400	293,260,627	(456,080,033)	8,426,929	3,662,328,357
46	1996059	NCP Rural Development Project	XDR	6,498,846	3,140,510,640			481,400	200,990,413	(324,349,162)	6,017,446	2,615,171,066
47	1998004	Upper Watershed Management Project	XDR	4,614,455	2,229,895,243			318,200	145,589,658	(217,160,887)	4,296,255	1,867,144,698
48	1998005	3rd Water Supply & Sanitation Sector	XDR	33,399,459	16,139,998,207			2,226,600	1,018,761,571	(1,573,568,028)	31,172,859	13,547,668,608
49	1998006	Southern Provincial Road Improvement Project	XDR	12,640,477	6,108,400,674			842,800	385,615,850	(595,535,513)	11,797,677	5,127,249,311
50	1998018	Second Perennial Crops Development Project	XDR	7,707,758	3,724,707,073			514,000	230,740,977	(367,571,749)	7,193,758	3,126,394,348
51	1998019	Science & Technology Personals Development Project	XDR	8,017,577	3,874,424,370			553,000	229,773,707	(400,558,901)	7,464,577	3,244,091,762
52	1998059	Urban Development & Low-Income Housing Sector	XDR	28,904,371	13,967,785,877			1,864,798	774,831,006	(1,441,605,072)	27,039,573	11,751,349,800
53	1999002	Coastal Resource Management Project	XDR	9,960,011	4,813,088,610			1,106,670	506,492,387	(458,950,209)	8,853,341	3,847,646,014
54	1999004	Road Network Improvement Project	XDR	40,766,211	19,699,916,843			2,547,800	1,166,057,911	(1,924,206,266)	38,218,411	16,609,652,666
55	1999005	Tea Development Project	XDR	14,878,267	7,189,793,169			960,000	420,667,802	(720,271,507)	13,918,267	6,048,853,860
56	1999045	Skills Development Project	XDR	4,876,258	2,356,409,144			541,804	247,968,771	(224,694,567)	4,334,454	1,883,745,806

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
57	1999057	Southern Transport Development Project	XDR	24,154,128	11,672,272,050			2,683,790	1,155,713,883	(1,185,588,067)	21,470,338	9,330,970,100
58	2000032	Forest Resources Management Sector Project	XDR	6,656,932	3,216,904,516			700,732	292,564,218	(335,786,461)	5,956,200	2,588,553,838
59	2000044	Secondary Education Modernization Project	XDR	14,971,599	7,234,895,017			1,575,958	654,816,832	(758,356,671)	13,395,641	5,821,721,514
60	2000045	Water Resources Management Project	XDR	508,081	245,525,723			53,484	22,330,226	(25,628,463)	454,597	197,567,034
61	2000055	Protected Area Mgt. & Wildlife Conserve. Project	XDR	3,274,348	1,582,300,246			344,668	143,210,930	(165,855,606)	2,929,680	1,273,233,711
62	2001001	Private Sector Development Sub Programme 1	XDR	8,295,229	4,008,597,235			4,147,616	1,773,888,436	(432,163,664)	4,147,613	1,802,545,135
63	2001003	Colombo Fort Efficiency and Expansion Project	XDR	2,642,689	1,277,056,468			240,244	103,455,682	(129,502,533)	2,402,445	1,044,098,252
64	2001004	North East Community Restoration & Dev. Project	XDR	8,049,674	3,889,935,039			731,788	315,128,065	(394,466,791)	7,317,886	3,180,340,183
65	2002001	Southern Province Rural Economic Adva. Project	XDR	8,564,155	4,138,553,525			778,558	335,268,515	(419,678,383)	7,785,597	3,383,606,627
66	2002002	Small & Medium Enterpr. Sector Dev. Programme	XDR	2,880,810	1,392,126,234			960,268	410,695,760	(146,766,378)	1,920,542	834,664,096
67	2002003	SME- Business Service Facility Project	XDR	515,458	249,090,579			46,860	20,041,492	(25,397,253)	468,598	203,651,834
68	2002006	Power Sector Development Project	XDR	26,803,321	12,952,471,675			2,233,610	1,012,659,451	(1,261,860,058)	24,569,711	10,677,952,166
69	2002007	Aquatic Resource & Quality Improvement	XDR	4,731,373	2,286,394,810			411,422	177,017,326	(231,934,581)	4,319,951	1,877,442,903
70	2002008	Plantation Development Project	XDR	2,818,987	1,362,250,943			245,128	102,343,949	(141,312,523)	2,573,859	1,118,594,471
71	2003001	Road Sector Development	XDR	20,163,662	9,743,914,151			1,680,304	723,585,174	(987,494,938)	18,483,358	8,032,834,039
72	2003003	Aquatic Resource Dev. & Quality Improvement	JPK	254,794	697,752,780			47,378	108,734,264	(113,807,729)	207,416	475,210,787
73	2003004	Secondary Towns & Rural Community Water /Sanitation	XDR	22,811,010	11,023,221,947			1,900,916	813,000,265	(1,122,732,630)	20,910,094	9,087,489,052
74	2003005	Distance Education Modernization Project	XDR	12,431,183	6,007,261,034			994,496	455,023,042	(581,874,407)	11,436,687	4,970,363,585
75	2004002	Rural Finance Sector Development Programme	USD	4,325,291	1,570,556,303			557,724	188,422,046	(161,731,642)	3,767,567	1,220,402,614
76	2004003	Rural Finance Sector Development Programme	XDR	1,950,819	942,716,310			150,064	67,365,591	(92,745,823)	1,800,755	782,604,896
77	2004004	Conflict Affected Areas Rehabilitation Project	XDR	27,764,661	13,417,031,069			677,200	304,003,482	(1,340,865,620)	27,087,461	11,772,161,967
78	2004005	North East Coastal Community Div. Project	XDR	6,922,402	3,345,190,552			532,492	239,042,263	(329,104,896)	6,389,910	2,777,043,393
79	2004006	TA Loan - Road Project Preparatory Facility	XDR	5,414,264	2,616,396,167			416,482	179,608,375	(264,760,558)	4,997,782	2,172,027,235
80	2004007	North East Community Restoration & Development Project	XDR	4,786,677	2,313,120,035			115,400	51,804,493	(231,186,949)	4,671,277	2,030,128,593
81	2004008	Secondary Education Modernization II	XDR	13,033,535	6,298,342,257			965,446	401,146,661	(652,425,966)	12,068,089	5,244,769,630

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
82	2004010	Strengthening of the Fiscal Management Institutions Project	XDR	2,714,211	1,311,618,852			193,872	80,554,588	(135,729,447)	2,520,339	1,095,334,816
83	2004011	Modernization of Revenue Administration	USD	6,764,623	2,456,301,945			707,189	221,708,837	(272,449,434)	6,057,434	1,962,143,674
84	2004012	Conflict Affected Areas Rehabilitation Project	USD	20,579,770	7,472,720,006			825,779	279,023,122	(794,919,325)	19,753,990	6,398,777,559
85	2004013	TA for Financial Markets Programme for Private Sector Development	XDR	173,159	83,677,580			12,368	5,552,150	(8,245,949)	160,791	69,879,481
86	2005001	Tsunami-Affected Areas Rebuilding Project	XDR	3,648,365	1,763,040,645			85,800	39,268,297	(175,488,033)	3,562,565	1,548,284,315
87	2005002	North East Community Restoration & Development Project II	XDR	13,920,183	6,726,807,174			327,600	149,933,503	(669,561,706)	13,592,583	5,907,311,965
88	2006001	Local Government Infrastructure Improvement Project	XDR	16,059,006	7,760,375,027			1,070,602	457,884,362	(788,557,184)	14,988,404	6,513,933,481
89	2006002	Technical Education Development	XDR	8,088,653	3,908,771,337			539,242	230,627,703	(397,183,071)	7,549,411	3,280,960,562
90	2006003	National Highways Sector Project AF	USD	95,690,852	34,746,305,731			8,288,661	2,669,456,883	(3,765,242,417)	87,402,191	28,311,606,430
91	2006004	Secondary Towns & Rural Community Water / Sanitation Supp.1	XDR	20,987,336	10,141,947,533			1,311,708	561,002,671	(1,029,952,348)	19,675,628	8,550,992,514
92	2007007	Colombo Port Expansion Project	USD	211,644,166	76,850,112,717			14,215,804	4,840,095,418	(8,058,371,028)	197,428,362	63,951,646,271
93	2007012	Secondary Towns & Rural Community Water / Sanitation (OCR)	USD	8,260,233	2,999,373,285			601,538	193,733,460	(324,810,005)	7,658,695	2,480,829,820
94	2007030	SME Regional Development Project	XDR	18,428,045	8,905,192,643			1,084,004	463,616,244	(903,887,201)	17,344,041	7,537,689,198
95	2007031	Education for Knowledge Society Project	XDR	29,277,401	14,148,049,131			1,722,200	736,565,457	(1,436,043,089)	27,555,201	11,975,440,585
96	2008003	Southern Transport Development Project -Supplementary	USD	65,485,971	23,778,610,996			4,059,952	1,307,566,758	(2,573,725,496)	61,426,019	19,897,318,742
97	2009006	Clean Energy and Access Improvement Project	USD	89,999,349	32,679,663,785			4,791,524	1,543,179,984	(3,535,683,700)	85,207,825	27,600,800,101
98	2009007	Clean Energy and Access Improvement Project	XDR	12,394,982	5,989,766,893			701,792	300,148,498	(504,663,988)	11,930,455	5,184,954,407
99	2009008	Dry Zone Urban Water and Sanitation Project	XDR	22,824,897	11,029,932,718			1,268,050	542,330,634	(1,119,035,123)	21,556,847	9,368,566,960
100	2009018	Eastern & North Central Provincial Road Project	XDR	33,287,974	16,086,124,059			1,751,998	794,309,360	(1,586,336,088)	31,535,976	13,705,478,611
101	2009028	Greater Colombo Wastewater Management Project (OCR)	USD	62,522,221	22,702,443,101	2,053,827	653,008,968	2,897,657	986,145,791	(2,390,238,783)	61,678,391	19,979,067,495
102	2009029	Greater Colombo Wastewater Management Project (ADF)	XDR	10,096,828	4,879,204,512			531,535	240,987,352	(481,157,747)	9,565,293	4,157,059,413
103	2010019	ADB Funded Fiscal Management Efficiency Project	USD	23,589,171	8,565,463,939			1,013,215	325,022,680	(927,562,945)	22,575,956	7,312,878,315
104	2010020	N-E Community Restoration & Dev. Project II Supplementary	XDR	7,233,042	3,495,304,657			152,200	69,637,793	(348,345,642)	7,080,842	3,077,321,221
105	2010021	Conflict Affected Region Emergency Project	USD	128,929,369	46,815,543,254			2,453,869	770,726,962	(5,076,454,963)	126,475,500	40,968,361,329
106	2010025	Northern Road Connectivity Project (OCR)	USD	105,012,752	38,131,180,484			4,510,564	1,452,692,821	(4,123,487,178)	100,502,188	32,555,000,485

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
107	2010026	Northern Road Connectivity Project (ADF)	XDR	12,413,737	5,998,830,318			636,602	272,267,473	(608,241,252)	11,777,135	5,118,321,594
108	2010117	Kirindioya Irrigation & Settlement Project	XDR	(1,651)	(797,831)					797,831	-	(0)
109	2010121	Livestock Development Project	XDR	(2,081)	(1,005,625)					1,005,625	-	(0)
110	2011001	Jaffna & Kilinochchi Water Supply & Sanitation Project OCR	USD	11,697,030	4,247,308,542	7,426,409	2,697,725,661	766,875	246,983,983	(751,931,358)	18,356,564	5,946,118,862
111	2011002	Jaffna & Kilinochchi Water Supply & Sanitation Project ADF	XDR	36,904,270	17,833,668,952	(8,279)	(3,634,074)	1,845,250	789,192,545	(1,807,853,403)	35,050,741	15,232,988,929
112	2011012	Sustainable Power Sector Support Project OCR	USD	72,000,572	26,144,127,379			2,887,716	930,031,034	(2,826,832,292)	69,112,856	22,387,264,053
113	2011013	Sustainable Power Sector Support Project ADF	XDR	4,685,917	2,264,428,410			234,296	100,205,749	(229,556,403)	4,451,621	1,934,666,258
114	2011015	Secondary Towns & Rural Com/Based Water Supply Add.	USD	3,260,693	1,183,990,112			122,271	39,378,998	(128,003,081)	3,138,422	1,016,608,033
115	2011016	Secondary Towns & Rural Com/Based Water Supply Add (XDR)	XDR	5,608,562	2,710,288,724			273,588	117,010,487	(274,708,200)	5,334,974	2,318,570,036
116	2011028	Local Government Enhancement Sector Project	XDR	30,961,511	14,961,881,110			1,510,318	645,945,918	(1,516,499,472)	29,451,193	12,799,435,720
117	2011035	National Highways Sector Project AF OCR	USD	68,493,000	24,870,493,339			2,404,186	818,502,899	(2,644,283,590)	66,088,814	21,407,706,850
118	2012029	Northern Road Connectivity Project (ADF)	XDR	39,962,636	19,311,596,453			1,816,484	782,228,034	(1,951,119,166)	38,146,152	16,578,249,254
119	2012030	Northern Road Connectivity Project (ADF)	USD	22,463,823	8,156,838,664			1,403,990	450,320,826	(884,747,278)	21,059,833	6,821,770,561
120	2013015	Clean Energy and Network Efficiency Improvement Project	USD	61,708,262	22,406,887,047			6,170,809	1,979,247,847	(2,437,764,167)	55,537,453	17,989,875,033
121	2013017	Clean Energy and Network Efficiency Improvement Project	XDR	15,880,464	7,674,095,778			721,840	310,844,184	(775,341,150)	15,158,624	6,587,910,444
122	2013021	Dry Zone Urban Water and Sanitation Project (ADF)	XDR	23,690,845	11,448,394,847			1,076,856	463,325,177	(1,157,070,612)	22,613,989	9,827,999,057
123	2013034	Education Sector Development Programme (OCR)	USD	70,723,868	25,680,543,506			4,286,295	1,344,872,861	(2,814,992,949)	66,437,573	21,520,677,696
124	2013035	Education Sector Development Programme (ADF)	XDR	46,444,975	22,444,130,097			2,996,450	1,251,054,675	(2,310,424,665)	43,448,525	18,882,650,757
125	2013042	Greater Colombo Water Wastewater Management Improvement Project 1	USD	56,137,455	20,384,071,076			3,508,591	1,129,206,547	(2,207,149,286)	52,628,864	17,047,715,244
126	2013043	Greater Colombo Water Wastewater Management Improvement Project 1	XDR	8,418,667	4,068,248,069	(21,211)	(9,241,829)	382,173	164,811,804	(410,766,306)	8,015,284	3,483,428,129
127	2014005	Skills Sector Enhancement Programme - Results Based Lending	USD	40,476,192	14,697,309,525			2,380,952	766,515,119	(1,590,859,167)	38,095,240	12,339,935,240
128	2014006	Skills Sector Enhancement Programme - Results Based Lending	XDR	26,080,000	12,602,933,105			1,630,000	697,132,557	(1,279,874,557)	24,450,000	10,625,925,990
129	2014017	Southern Road Connectivity Project	USD	57,698,451	20,950,884,706			3,496,875	1,125,771,283	(2,267,960,024)	54,201,576	17,557,153,399
130	2014018	Southern Road Connectivity Project	XDR	2,530,714	1,222,945,566			163,200	69,798,795	(124,229,410)	2,367,514	1,028,917,361

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
131	2014029	Greater Colombo Water & Wastewater Management Pro-2	USD	53,384,924	19,384,599,659	4,835,370	1,756,291,472	3,527,974	1,135,446,109	(2,289,328,649)	54,692,319	17,716,116,374
132	2014030	Greater Colombo Water & Wastewater Management Pro-2	XDR	5,150,450	2,488,910,303	3,621,726	1,696,807,768	591,400	255,041,975	(375,325,357)	8,180,776	3,555,350,740
133	2014036	Green Power Development & Energy Efficiency Improvement Programme	XDR	6,550,671	3,165,554,606	1,296,796	569,476,231	938,400	391,793,525	(340,569,547)	6,909,067	3,002,667,765
134	2014037	Green Power Development & Energy Efficiency Improvement Programme	USD	34,693,163	12,597,434,352	24,516,175	8,190,949,366	4,435,595	1,398,529,416	(1,647,362,243)	54,773,743	17,742,492,059
135	2014041	Integrated Road Investment Programme	XDR	55,051,949	26,603,375,499			3,238,350	1,453,735,488	(2,631,543,063)	51,813,599	22,518,096,947
136	2015009	Integrated Road Investment Programme-Tranch 2 (ADF)	XDR	5,221,550	2,523,268,419			307,150	137,883,447	(249,595,748)	4,914,400	2,135,789,223
137	2015010	Integrated Road Investment Programme-Tranch 2 (OCR)	USD	84,037,280	30,514,777,152			4,668,738	1,579,963,666	(3,225,493,013)	79,368,543	25,709,320,473
138	2015024	Mahaweli Water Security Investment Programme-Tranch 1	XDR	33,529,858	16,203,011,947	1,107,163	475,300,089	2,679,400	1,118,682,406	(1,670,905,351)	31,957,620	13,888,724,280
139	2015025	Mahaweli Water Security Investment Programme-Tranch 1	USD	43,474,897	15,786,169,991	16,750,784	5,428,306,472	2,716,633	855,461,113	(1,730,494,647)	57,509,048	18,628,520,702
140	2015036	Integrated Road Investment Programme-Tranch 3	USD	158,885,808	57,693,025,874			8,362,408	2,829,951,504	(6,105,037,954)	150,523,400	48,758,036,416
141	2015037	Integrated Road Investment Programme-Tranch 3	XDR	15,939,000	7,702,383,081			885,500	397,511,935	(762,647,142)	15,053,500	6,542,224,004
142	2016014	Small and Medium-Sized Enterprises Line of Credit	USD	100,000,000	36,311,000,000					(3,918,670,000)	100,000,000	32,392,330,000
143	2016033	Greater Colombo Water and Wastewater Management Imp. Inv. Programme-3	XDR	370,863	179,216,246	1,048,186	450,857,711	179,000	76,556,273	(14,594,738)	1,240,049	538,922,946
144	2016034	Greater Colombo Water and Wastewater Management Imp. Inv. Programme -3 (OCR)	USD	44,430,270	16,133,075,220	7,781,002	2,728,371,644	2,692,655	867,168,517	(1,954,044,760)	49,518,617	16,040,233,587
145	2016035	Technical Assistance Loan Agreement	XDR	9,146,015	4,419,732,024	420,479	176,645,791	873,550	376,174,684	(1,404,356,001)	8,692,944	2,815,847,130
146	2016036	Local Government Enhancement Sector Project (ADF)	USD	47,053,737	17,085,682,420	7,905,209	2,530,478,439	3,000,000	965,809,050	(1,819,638,649)	51,958,946	16,830,713,159
147	2016038	Capital Market Development Programme	USD	88,541,666	32,150,364,589			10,416,667	3,353,503,644	(3,490,353,128)	78,124,999	25,306,507,817
148	2017010	Project Design Advance for Northern Province Sustainable Fisheries Development Project	USD	435,657	158,191,457			174,262	56,101,272	(17,418,215)	261,395	84,671,970
149	2017036	Second Integrated Road Investment Programme Tranche 1	USD	59,860,238	21,735,851,196			2,993,012	959,989,593	(2,355,241,950)	56,867,226	18,420,619,652
150	2017037	Second Integrated Road Investment Programme Tranche 1	USD	90,000,000	32,679,900,000			-	-	(3,526,803,000)	90,000,000	29,153,097,000
151	2017038	Jaffna & Kilinochchi Water Supply Project Additional Financing	USD	9,734,481	3,534,687,505	2,467,559	793,276,091	1,250,000	402,420,438	(377,921,990)	10,952,041	3,547,621,169
152	2017039	Jaffna & Kilinochchi Water Supply Project Additional Financing	USD	12,407,498	4,505,286,556	22,328,884	7,282,107,702	-	-	(535,470,737)	34,736,382	11,251,923,520

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
153	2017040	Integrated Road Investment Programme - Tranche - 4	USD	148,539,656	53,936,234,312			-	-	(5,820,778,919)	148,539,656	48,115,455,393
154	2018005	Small and Medium-Sized Enterprises Line of Credit - Additional Financing	USD	75,000,000	27,233,250,000			-	-	(2,939,002,500)	75,000,000	24,294,247,500
155	2018018	Mahaweli Water Security Investment Programme - Tranche 2	USD	145,670,309	52,894,345,810	21,988,306	7,116,213,664	9,856,641	3,173,974,862	(5,720,848,565)	157,801,974	51,115,736,048
156	2018019	Mahaweli Water Security Investment Programme - Tranche 2	USD	29,430,262	10,686,422,551	1,569,738	502,327,052	1,550,000	499,001,343	(1,150,207,042)	29,450,000	9,539,541,217
157	2018020	Skill Sector Enhancement Programme A/F	USD	58,030,000	21,071,273,300	1,500,000	485,334,540	3,000,000	965,809,050	(2,279,414,641)	56,530,000	18,311,384,149
158	2018021	Skill Sector Enhancement Programme A/F	USD	38,690,000	14,048,725,900	1,000,000	323,556,360	2,593,127	834,894,148	(1,520,846,390)	37,096,873	12,016,541,722
159	2018037	Rooftop Solar Power Generation Project	USD	50,000,000	18,155,500,000					(1,959,335,000)	50,000,000	16,196,165,000
160	2018045	Health System Enhancement Project	USD	23,963,638	8,701,436,572	477,124	152,873,537	937,500	306,743,438	(934,312,464)	23,503,262	7,613,254,207
161	2019007	Technical Assistance Loan Agreement	USD	3,116,530	1,131,643,291	94,275	31,484,433	250,000	81,798,250	(122,255,664)	2,960,805	959,073,810
162	2019012	South Asia Sub Regional Economic Cooperation Port Access Elevated Highway Project (SASEC)	USD	112,492,923	40,847,305,358	64,335,216	20,739,249,801			(4,307,800,663)	176,828,140	57,278,754,496
163	2019029	Science & Technology Human Resource Development Project	USD	11,574,735	4,202,902,029	4,546,187	1,482,212,781			(463,172,484)	16,120,922	5,221,942,325
164	2019030	Science & Technology Human Resource Development Project	USD	47,794,102	17,354,516,406	18,469,642	6,103,855,133			(1,994,000,805)	66,263,744	21,464,370,734
165	2019040	Railway Efficiency Improvement Project	USD	24,606,233	8,934,769,309	18,119,487	5,957,740,473			(1,052,653,598)	42,725,720	13,839,856,185
166	2019048	Second Integrated Road Investment Programme Tranche 2	USD	150,000,000	54,466,500,000			-	-	(5,878,005,000)	150,000,000	48,588,495,000
167	2020017	Small and Medium Sized Enterprises Line of Credit Project	USD	157,000,000	57,008,270,000	8,000,000	2,633,169,340			(6,194,094,840)	165,000,000	53,447,344,500
168	2020018	Secondary Education Sector Improvement Programme	USD	216,270,000	78,529,799,700			-	-	(8,474,907,609)	216,270,000	70,054,892,091
169	2021009	Second Integrated Road Investment Programme	USD	200,000,000	72,622,000,000					(7,837,340,000)	200,000,000	64,784,660,000
170	2021027	Responsive COVID-19 Vaccines for Recovery Project - Rapid Response Component	USD	84,000,000	30,501,240,000					(3,291,682,800)	84,000,000	27,209,557,200
171	2021028	Responsive COVID-19 Vaccines for Recovery Project - Project Investment Component	USD	21,832,279	7,927,518,948	527,026	167,134,562			(851,953,535)	22,359,305	7,242,699,976
172	2021029	Health System Enhancement Project - Additional Financing	USD	15,265,886	5,543,195,978	32,116,002	10,467,170,710			(662,269,160)	47,381,888	15,348,097,528
173	2022026	Food Security and Livelihood Recovery Emergency Assistance Project	USD	171,545,119	62,289,748,146	15,113,181	5,004,906,499			(6,831,682,023)	186,658,300	60,462,972,622

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
174	2023003	Sri Lanka Resilience Stability and Economic Turnaround (RESET) Development Policy Operation	USD			350,000,000	103,432,385,000			9,940,770,000	350,000,000	113,373,155,000
175	2023017	Financial Sector Stability and Reforms Programme-Sub Programme 1	USD			200,000,000	65,397,120,000			(612,460,000)	200,000,000	64,784,660,000
176	2023016	Second Integrated Road Investment Programme-Tranche-4	USD			28,984,163	9,469,795,861			(81,150,057)	28,984,163	9,388,645,804
	Agence Francaise De Development											
177	2005049	Trincomalee Integrated Infrastructure Project (TIIP)	EUR	21,849,923	8,454,391,309					(615,837,939)	21,849,923	7,838,553,370
178	2007040	Construction Sector Support Project (for Post Tsunami Reconstruction)	EUR	5,000,000	1,934,650,000					(140,924,500)	5,000,000	1,793,725,500
179	2008030	Trincomalee Integrated Infrastructure Project	EUR	8,724,320	3,375,701,292					(245,894,141)	8,724,320	3,129,807,151
180	2014027	Implementation of Ambatale Water Supply System Improvement & Energy Saving Project	USD	38,129,395	13,845,164,485	3,618,819	1,302,460,254			(1,624,405,540)	41,748,214	13,523,219,199
181	2015021	Construction of Four Grid Substations Maliboda, Nawalapitiya, Wewalwatta and Ragala	EUR	21,550,048	8,338,359,910					(607,385,936)	21,550,048	7,730,973,974
182	2015023	Green Power Development & Energy Efficiency Improvement Investment Programme	EUR	19,250,268	7,448,506,097					(542,566,871)	19,250,268	6,905,939,226
183	2016021	Implementation of Sanitation Hygiene Initiative for Towns Project - Phase 1	EUR	4,238,535	1,640,016,494	500,000	117,741,100			(57,831,245)	4,738,535	1,699,926,349
184	2016039	Implementation of Anuradhapura Integrated Urban Development Project	EUR	6,422,836	2,485,187,763					(181,026,978)	6,422,836	2,304,160,785
	Aust. & New Zealand Inv. Bank											
185	2010023	Integrated Water Supply Scheme for the Unserved Areas of Ampara District-Phase III (Australia)	USD	18,073,604	6,562,707,002					(708,244,968)	18,073,604	5,854,462,034
	Asian Infrastructure Investment Bank (AIIB)											
186	2019019	Reduction of Landslide Vulnerable by Mitigation Measures Projects	USD	7,015,660	2,547,456,277	10,918,661	3,728,457,337			(466,568,994)	17,934,321	5,809,344,620
187	2019020	Support to Colombo Urban Regeneration Project	USD	39,670,208	14,404,649,391	34,140,577	11,943,678,175			(2,439,294,451)	73,810,785	23,909,033,114
	Banco Bilbao Vizcaya Argentaria S.A.											
188	2012015	Veyangoda Railway Crossing Flyover Project (Spain)	EUR	503,213	194,708,199					(14,182,994)	503,213	180,525,205
189	2013003	Implementation of the Greater Rathnapura Water Supply Scheme	EUR	7,675,500	2,969,881,215					(216,333,200)	7,675,500	2,753,548,015
190	2015033	Supply of Three Flyovers in Ganemulla, Polgahawela and Rajagiriya (Export Credit)	EUR	9,290,682	3,594,843,497					(261,856,977)	9,290,682	3,332,986,520

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
	Bank Austria											
191	2006089	Enhancement & Strengthening of the Road Infrastructure by Construction of Five Bridges (Austria)	EUR	3,956,250	1,530,791,820					(111,506,511)	3,956,250	1,419,285,309
192	2007003	Greater Colombo Sewerage Rehabilitation System II (Austria)	EUR	3,946,123	1,526,873,257					(111,221,054)	3,946,123	1,415,652,203
193	2008021	Rehabilitation & Augmentation of Kirindi Oya Water Supply Project (Austria)	EUR	1,335,970	516,926,950					(37,654,187)	1,335,970	479,272,763
194	2008023	Supply of Modern Medical Equipments for Teaching Hospital Kurunegala (Austria)	EUR	500,000	193,465,000					(14,092,450)	500,000	179,372,550
	BNP Paribas											
195	2013032	Reconstruction of (7) Railway Steel Bridges Project	EUR	2,294,486	887,805,310					(64,669,889)	2,294,486	823,135,421
	Co-Op Centrale Raiffeisen (Netherlands)											
196	2011026	Importation of Dairy Animals (Netherland & Australia)	USD	1,252,259	454,707,620					(49,071,831)	1,252,259	405,635,789
197	2012010	Development of Hambantota District General Hospital (Netherlands)	EUR	14,771,675	5,715,603,885					(416,338,159)	14,771,675	5,299,265,726
198	2013001	Upgrading of the National Blood Transfusion Services of SL	USD	9,708,906	3,525,401,023					(380,460,005)	9,708,906	3,144,941,018
199	2013024	Upgrading of Peripheral Blood Bank Coming Under the National Blood Transfusion Services	EUR	6,476,034	2,505,772,263					(182,526,402)	6,476,034	2,323,245,861
200	2014032	Sri Lankan Dairy Development Project-Ph II	USD	6,165,623	2,238,799,693					(241,610,454)	6,165,623	1,997,189,239
201	2014035	Construction of 463 Rural Bridges	EUR	46,199,999	17,876,165,892					(1,302,142,372)	46,199,999	16,574,023,520
202	2016012	Development of General Hospital Kalutara	EUR	14,290,084	5,529,262,408	4,059,045	1,457,583,404			(404,185,493)	18,349,129	6,582,660,319
203	2016040	Implementation of Importation of 20,000 Dairy Animals Project	USD	5,467,316	1,985,237,218					(214,245,909)	5,467,316	1,770,991,309
204	2017034	Pilot Project on Establishment of a Groundwater Monitoring Network in Three Selected District	EUR	15,426,045	5,968,799,998	(77,385)	(29,818,329)			(432,724,546)	15,348,661	5,506,257,123
205	2018040	Reconstruction Rural Bridges (EUR 44.3)	EUR	37,477,531	14,501,181,268					(1,056,300,478)	37,477,531	13,444,880,790
206	2019047	Constriction of Rural Bridges with Financial Assistance from Netherland	EUR	11,364,027	4,397,083,095	19,379,609	6,772,965,193			(140,919,344)	30,743,636	11,029,128,944
	Calyon Credit Agricole CIB (France)											
207	2008042	Rehabilitation of Wimalasurendra and New Laxapana Power Stations (France)	USD	8,178,695	2,969,765,947					(320,496,068)	8,178,695	2,649,269,879
208	2016019	Implementation of Greater Matale Water Supply Project	EUR	90,922,572	35,180,670,702	7,028,789	1,619,228,497			(1,660,328,663)	97,951,361	35,139,570,535

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
209	2016020	Implementation of Kelani Right Bank Water Supply Project	EUR	75,766,232	29,316,228,116					(2,135,463,670)	75,766,232	27,180,764,446
	China Development Bank (CDB)											
210	2010051	Rehabilitation and Improvement of Priority Road Project PhI	USD	47,035,770	17,079,158,481					(1,843,176,612)	47,035,770	15,235,981,869
211	2011007	Improvement and Rehabilitation of Priority Roads Ph II	USD	173,090,000	62,850,709,867					(6,782,825,899)	173,090,000	56,067,883,968
212	2012017	Moragahakanda Development Project	USD	80,674,900	29,293,862,913					(3,161,383,101)	80,674,900	26,132,479,812
213	2014001	Improvement and Rehabilitation of Priority Road Project 3 (Phase I)	USD	172,949,508	62,799,695,719					(6,777,320,471)	172,949,508	56,022,375,248
214	2014034	Improvement and Rehabilitation of Priority Roads Project 3 (Phase II)	USD	61,417,186	22,301,194,314					(2,406,736,832)	61,417,186	19,894,457,482
	Deutsche Bank AG											
215	2014028	Construction of 537 Steel Beam Bridges	USD	77,160,000	28,017,567,599					(3,023,645,772)	77,160,000	24,993,921,827
216	2019005	Reconstruction of Rural Bridges USD 12.7Mn (Commercial Facility)	USD	12,729,512	4,622,213,149					(498,827,573)	12,729,512	4,123,385,576
217	2019006	Reconstruction of Rural Bridges USD 50.9Mn (UKEF)	USD	42,551,724	15,450,956,193					(1,667,461,610)	42,551,724	13,783,494,583
	European Investment. Bank (EIB)											
218	2006093	DFCC Global Loan ii	USD	15,355,350	6,252,808,639			3,412,300	1,577,815,626	(626,988,295)	11,943,050	4,048,004,718
			EUR	1,750,000				1,250,000			500,000	
219	2013047	Sri Lanka SME & GREEN Energy Global Loan	USD	16,899,954	30,802,077,087			1,408,330	2,177,401,757	(2,496,879,173)	15,491,624	26,127,796,157
			EUR	63,746,764				4,903,596			58,843,168	
	Export Development Bank of Iran (EDBI)											
220	2008027	Uma Oya Hydro Electric and Irrigation Project (Iran)	USD	32,902,548	11,947,244,060					(1,289,342,262)	32,902,548	10,657,901,798
	Export Import Bank of China (EIBC)											
221	2003050	Rural Electrification Project VII	CNY	21,995,834	1,147,914,177					(143,379,843)	21,995,834	1,004,534,334
222	2007014	Supply of 100 Nos. Railway Passenger Carriages	CNY	7,319,897	382,009,356					(47,714,753)	7,319,897	334,294,603
223	2007015	Supply of 15 Nos. Diesel Multiple Units	CNY	10,421,151	543,856,990					(67,930,278)	10,421,151	475,926,712
224	2009009	Bunkering Facility & Tank Farm Project at Hambantota	USD	17,753,047	6,446,309,187					(695,683,358)	17,753,047	5,750,625,829
225	2009010	Colombo-Katunayake Expressway (CKE) Section A2	USD	18,542,362	6,732,917,275					(726,614,000)	18,542,362	6,006,303,275
226	2009011	Colombo-Katunayake Expressway (CKE) Section A1	USD	20,428,779	7,417,893,882					(800,536,427)	20,428,779	6,617,357,455
227	2009012	Colombo-Katunayake Expressway (CKE) Section A3	USD	13,942,058	5,062,500,892					(546,343,267)	13,942,058	4,516,157,625
228	2009013	Colombo-Katunayake Expressway (CKE) Section A4	USD	19,478,468	7,072,826,031					(763,296,830)	19,478,468	6,309,529,201
229	2010007	Supply of 13 Nos.Diesel Multiple Units to Sri Lanka Railway Project	CNY	343,703,382	17,937,123,228					(2,240,430,479)	343,703,382	15,696,692,749
230	2010029	Supply of Two Nos. MA 60 Aircrafts Project	CNY	149,715,286	7,813,311,426					(975,919,095)	149,715,286	6,837,392,331

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
231	2010030	Procurement of Material for the Northern Province Power Sector Development Programme	USD	6,143,097	2,230,619,695					(240,727,671)	6,143,097	1,989,892,024
232	2010031	Northern Road Rehabilitation Project (A009) from Galkulama to 230Km Post	USD	23,660,316	8,591,297,195					(927,169,689)	23,660,316	7,664,127,506
233	2010032	Northern Road Rehabilitation Project-11B	USD	15,941,136	5,788,386,438					(624,680,573)	15,941,136	5,163,705,865
234	2010033	Northern Road Rehabilitation Project (Mulativu-Kokkilai) -11A	USD	14,255,892	5,176,457,155					(558,641,386)	14,255,892	4,617,815,769
235	2010034	Northern Road Rehabilitation Project-(AB020) (AB032) (AB016) (AB018)	USD	24,919,404	9,048,483,976					(976,509,121)	24,919,404	8,071,974,855
236	2010035	Northern Road Rehabilitation Project-A009 (From 230Km Post to Jaffna)	USD	23,503,556	8,534,376,594					(921,026,838)	23,503,556	7,613,349,756
237	2011005	Highway Section from Pinnaduwa to Kodagoda (30Km to 45Km)	USD	31,855,678	11,567,115,217					(1,248,318,895)	31,855,678	10,318,796,322
238	2011006	Highway Section from Kodagoda to Godagama (45Km to 61Km)	USD	23,729,804	8,616,529,050					(929,892,702)	23,729,804	7,686,636,348
239	2011008	Re. & Im. of 67Km Length of Navatkuli-Karaitivu-Mannar Road	USD	20,140,519	7,313,223,858					(789,240,476)	20,140,519	6,523,983,382
240	2011009	Re. & Im. Of 113Km Length of Puttalam-Marichchikade-Mannar Road	USD	31,933,304	11,595,302,636					(1,251,360,871)	31,933,304	10,343,941,765
241	2011014	Procurement of Materials for Lighting Uva Province	USD	4,439,953	1,612,191,501					(173,987,487)	4,439,952	1,438,204,014
242	2012001	Finance Material Required for Lighting Sri Lanka Eastern Province Project	USD	14,856,332	5,394,482,640					(582,170,698)	14,856,332	4,812,311,942
243	2013005	Matara - Beliatta Section of Matara - Kataragama Railway Extension Project	USD	169,230,772	61,449,385,621					(6,631,595,493)	169,230,772	54,817,790,128
244	2013022	Matara-Beliatta Section of Matara - Kataragama Railway Extension Project	CNY	468,923,078	24,472,063,810					(3,056,675,084)	468,923,078	21,415,388,726
245	2013041	Greater Kurunegala Water Supply and Sewerage Project	CNY	373,379,547	19,485,857,104					(2,433,874,575)	373,379,547	17,051,982,529
246	2014024	Construction of Outer Circular Highway Project Phase III from kerawalapitiya to Kadawatha	USD	315,454,610	114,544,723,307					(12,361,625,152)	315,454,610	102,183,098,155
247	2014025	Construction of Extension of Southern Expressway, Section 4 from Mattala to Hambantota Via Andarawewa Project	CNY	1,789,021,006	93,365,070,451					(11,661,733,427)	1,789,021,006	81,703,337,024
248	2014026	Hambantota Hub Development Project	CNY	1,399,054,985	73,013,601,729					(9,119,739,918)	1,399,054,985	63,893,861,811

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
249	2014040	Construction of Extension of Southern Expressway, Section 1 from Matara to Beliatta	USD	597,584,476	216,988,898,870					(23,417,363,563)	597,584,476	193,571,535,307
250	2016015	Construction of Extension of Southern Expressway, Section 2 from Beliatta to Wetiya Project	USD	260,732,075	94,674,424,000					(10,217,229,630)	260,732,075	84,457,194,370
251	2017041	Kandy North Pathadumbara Integrated Water Supply	CNY	746,601,410	38,963,485,061	8,813,208	414,977,811			(4,879,206,081)	755,414,618	34,499,256,791
252	2017042	Construction Service for Design Review and Construction Supervision of Civil Works on Extension of Southern Expressway Project	CNY	362,194,397	18,902,128,753					(2,360,964,177)	362,194,397	16,541,164,576
253	2018022	Widening & Improvement of 64.31 Km of Roads and Reconstruction of 13 Bridges in Central & Uva Provinces in Sri Lanka	USD	69,626,239	25,281,983,408					(2,728,422,514)	69,626,239	22,553,560,894
	Export Finance & Insurance Corporation											
254	2015034	Supply and Purchase of Clinical Waste Disposal Systems and Related Equipment	USD	6,882,313	2,499,036,818					(269,695,151)	6,882,313	2,229,341,667
	Export Import Bank of India											
255	2017013	Dollar Credit Line 318M of the Development of Railway Sector	USD	154,631,116	56,148,104,523	1,110,017	357,158,767			(6,057,081,631)	155,741,133	50,448,181,660
256	2018002	Dollar Credit Line on KKS Harbour	USD	905,194	328,685,131					(35,471,581)	905,194	293,213,550
	Export Import Bank of USA											
257	2013025	Badulla, Haliela and Ella Integrated Water Supply Project	USD	40,070,773	14,550,098,288					(1,570,241,350)	40,070,773	12,979,856,938
	Export Import Bank of Hungary (EIBH)											
258	2013008	Rehabilitation of Kalatuwawa Water Treatment Plant	EUR	15,210,918	5,885,560,401					(428,718,195)	15,210,918	5,456,842,206
259	2013009	Rehabilitation of Labugama Water Treatment Plant Project	EUR	14,624,789	5,658,769,755					(412,198,226)	14,624,789	5,246,571,529
260	2021001	Constriction of Flyovers at Kohuwela & Gatabe	EUR	13,852,783	5,360,057,132					(390,439,289)	13,852,783	4,969,617,843
	Fortis Bank											
261	2011029	Implementation of Kolonna and Balangoda Water Supply Projects (Belgium)	EUR	1,769,057	684,501,085					(49,860,708)	1,769,057	634,640,377
	Government of Canada											
262	1972003	Import of Newsprint & Radio Telecom Equipment	CAD	12,500	3,349,353					(288,043)	12,500	3,061,310
263	1973003	Purchase of 14 Locomotives	CAD	144,144	38,623,125					(3,321,568)	144,144	35,301,557
264	1973004	Import of Asbestos, Nylon & TYRE Cord	CAD	60,561	16,227,211					(1,395,531)	60,561	14,831,680
265	1974005	Import of Commodities	CAD	110,000	29,474,303					(2,534,774)	110,000	26,939,529
266	1975004	Import of Commodities	CAD	131,250	35,168,202					(3,024,446)	131,250	32,143,756
267	1975005	Import of Commodities	CAD	1,200,000	321,537,840					(27,652,080)	1,200,000	293,885,760

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
268	1976002	Agricultural Sector Support Credit	CAD	751,600	201,389,931					(17,319,395)	751,600	184,070,536
269	1977004	Water Supply Project	CAD	675,000	180,865,030			150,000	38,061,151	(14,228,865)	525,000	128,575,014
270	1977009	Import of Fertilizer & Commodities	CAD	1,250,000	334,935,251					(28,804,250)	1,250,000	306,131,001
271	1978005	Import of Fertilizer, Alum. Rods & Asbestos	CAD	3,000,000	803,844,600					(69,130,200)	3,000,000	734,714,400
272	1980014	Maduruoya Reservoir Complex	CAD	14,400,000	3,858,454,053					(331,824,958)	14,400,000	3,526,629,095
273	1983008	Maduruoya Right Bank - Mahaweli System B.	CAD	3,025,000	810,543,187					(70,624,320)	3,021,251	739,918,867
	Government of China											
274	2000073	Economic and Technical Cooperation-National Performance Art Theater (Nellum Pokuna)	CNY	20,000,000	1,043,756,000					(130,370,000)	20,000,000	913,386,000
275	2002076	Economic and Technical Cooperation-National Performance Art Theater (Nellum Pokuna)	CNY	30,000,000	1,565,634,000					(195,555,000)	30,000,000	1,370,079,000
276	2003077	Economic and Technical Cooperation-National Performance Art Theater (Nellum Pokuna)	CNY	50,000,000	2,609,390,000					(325,925,000)	50,000,000	2,283,465,000
277	2019015	Central Expressway Project Section 01 Kadawatha to Meerigama	USD	**51,569,653**	**18,725,456,620**					(2,020,844,513)	51,569,653	16,704,612,107
	Government of France											
278	1997077	Expansion of Telephone Exchanges in Colombo	EUR	492,135	190,421,750					(13,870,773)	492,135	176,550,977
279	1997078	TA/Mainten. Water Treatment Plant Colombo	EUR	125,451	48,540,647					(3,535,816)	125,451	45,004,831
280	1997080	Cardio Thoracic Equipment for Kandy Hospital	EUR	578,487	223,833,974					(16,304,598)	578,487	207,529,376
281	1997081	Elihouse & F/S on Colombo North Water Sp	EUR	300,465	116,258,923					(8,468,576)	300,465	107,790,347
282	1997082	Modernization - Colombo Water Distrib. Network	EUR	116,837	45,207,741					(3,293,043)	116,837	41,914,698
283	1997084	Improvement of Government Film Unit	EUR	170,338	65,908,883					(4,800,959)	170,338	61,107,924
284	1998021	Water Treatment Plant at Anuradhapura	EUR	676,366	261,706,297					(19,063,316)	676,366	242,642,981
285	1998083	Modern. Rathmalana Air Traffic Control System	EUR	274,620	106,258,717					(7,740,137)	274,620	98,518,580
286	1998084	Expansion of E 10B Telecom Exchange - 1996	EUR	184,486	71,383,168					(5,199,719)	184,486	66,183,449
287	1998090	Improvement of Government Film Unit	EUR	125,984	48,746,989					(3,550,846)	125,984	45,196,143

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
288	1999100	Extension of Colombo Telecommunica. Units	EUR	490,347	189,730,027					(13,820,386)	490,347	175,909,641
289	1999102	Ambathale Water Treatment Plant Project	EUR	184,592	71,424,245					(5,202,712)	184,592	66,221,533
290	1999103	Samanalawewa Transmission Project	EUR	45,280	17,520,128					(1,276,208)	45,280	16,243,921
291	1999104	Mixed Credit for Telecomm. & CEB	EUR	159,502	61,716,140					(4,495,550)	159,502	57,220,590
292	2000100	Rehabilitation of Ambatale Water Plant	EUR	794,247	307,317,837					(22,385,730)	794,247	284,932,107
293	2000101	Water Supply Network of Colombo	EUR	541,172	209,395,589					(15,252,872)	541,172	194,142,717
294	2002052	Colombo Airport Telecommunicating Project	EUR	3,284	1,270,844					(92,571)	3,284	1,178,273
295	2002053	Mixed Credit for Airport, Telecom, Irriga., NWSDB	EUR	22,675	8,773,653					(639,094)	22,675	8,134,559
296	2002054	Nilwala Ganga Project	EUR	4,373	1,692,045					(1,688,099)	11	3,946
297	2002055	Mixed Credit for Airport, Telecom, Irriga. NWSDB	EUR	13,011	5,034,415					(762,414)	11,908	4,272,001
298	2005052	Greater Trincomalee Water Supply Project	EUR	11,474,949	4,440,001,846					(323,420,278)	11,474,949	4,116,581,568
299	2007042	Spatial Information Infrastructure for Reconstruction Monitoring Project	EUR	3,982,333	1,540,884,108					(112,241,657)	3,982,333	1,428,642,451
300	2010008	Provision of Oxygen Concentrators, Operating Theaters & Medical Equipment to Tsunami Affected & Remote Hospitals Project	EUR	5,864,108	2,268,999,308					(165,279,298)	5,864,108	2,103,720,010
301	2012028	Widening and Reconstruction of 46 Bridges on National Road Network	EUR	17,885,428	6,920,409,043					(504,099,028)	17,885,428	6,416,310,015
302	2018046	Implementation of Green Power Development & Energy Efficient Improvement Investment Programme - Tranch 2	EUR	15,994,621	6,188,798,851	6,000,000	1,732,921,800			(31,258,005)	21,994,621	7,890,462,646
303	2018047	Development of Mini Dairy Cooperatives with French Soft Loan	EUR	12,560,811	4,860,154,670	1,205,268	425,134,371			(346,775,560)	13,766,079	4,938,513,480
	Government of Germany											
304	1997065	Private Sector Infrastructure Development Project	EUR	1,297,656	502,101,912					(36,574,341)	1,297,656	465,527,571
305	1998037	Grib Substation Kelaniya & Rathmalana	EUR	4,019,352	1,555,207,731					(113,285,046)	4,019,352	1,441,922,685
306	1998057	Nawalapitiya Water Supply Project	EUR	2,204,972	853,169,559					(62,146,886)	2,204,972	791,022,673
307	1998058	Ampara Water Supply Project	EUR	1,317,387	509,736,660					(37,130,416)	1,317,387	472,606,244

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
308	1999026	Koggala Water Supply Project	EUR	2,686,772	1,039,592,890					(75,726,426)	2,686,772	963,866,464
309	1999054	NDB IV Project	EUR	4,601,627	1,780,507,511					(129,696,395)	4,601,627	1,650,811,116
310	2000010	DFCC Bank (DFCC iii)	EUR	4,653,777	1,800,685,857					(131,166,290)	4,653,777	1,669,519,567
311	2001042	Colombo Grib Substation Project	EUR	6,702,014	2,593,210,284					(188,895,595)	6,702,014	2,404,314,689
312	2001049	Purchase of 16 Locomotives (11 a)	EUR	2,326,377	900,144,883					(65,568,713)	2,326,377	834,576,170
313	2001054	General Commodity Aid 1995 for Potash	EUR	2,692,053	1,041,635,943					(75,875,263)	2,692,053	965,760,680
314	2001058	Import of Commodities	EUR	1,309,930	506,851,386					(36,920,259)	1,309,930	469,931,127
315	2001060	Commodity Aid for Electro. Equip. for CBSL	EUR	260,759	100,895,379					(7,349,470)	260,759	93,545,909
316	2001061	Kirindioya Irrigation & Settlement Project	EUR	1,832,370	708,998,940					(51,645,124)	1,832,370	657,353,816
317	2001063	Railway Wagons for Fertilizer Distribute.	EUR	1,670,904	646,522,962					(47,094,235)	1,670,904	599,428,727
318	2001064	Import of Commodities	EUR	1,973,587	763,640,095					(55,625,323)	1,973,587	708,014,772
319	2001065	Expans of Two 132/11KV Substa. in Colombo	EUR	3,170,011	1,226,572,187					(89,346,431)	3,170,011	1,137,225,756
320	2001067	Import of Commodity Loan XIII	EUR	1,022,583	395,668,133					(28,821,373)	1,022,583	366,846,760
321	2001068	Import of Commodities XVI	EUR	1,725,609	667,689,906					(48,636,082)	1,725,609	619,053,824
322	2001100	Randenigala Dam Project	EUR	51,129,188	19,783,416,603					(1,441,071,043)	51,129,188	18,342,345,560
323	2001101	2nd Ext. of Sapugaskanda Deisal Power Pl	EUR	18,659,086	7,219,760,132					(525,904,472)	18,659,086	6,693,855,660
324	2001102	Rantembe Dam Project	EUR	24,611,542	9,522,944,373					(693,673,881)	24,611,542	8,829,270,492
325	2001103	Railway Bridges Project	EUR	570,604	220,783,651					(16,082,406)	570,604	204,701,246
326	2001104	Small Entrepreneur Promot. Pg. (DFCC II)	EUR	511,804	198,032,245					(14,425,133)	511,804	183,607,112
327	2001105	Kirindioya Irrigation & Settlement	EUR	2,625,997	1,016,077,010					(74,013,449)	2,625,997	942,063,561
328	2001106	Import of Commodities XVII	EUR	2,092,208	809,538,196					(58,968,662)	2,092,208	750,569,534
329	2001108	Import of Commodities XVIII	EUR	2,172,992	840,795,729					(61,245,549)	2,172,992	779,550,180
330	2001110	Supply of a Railway Crane	EUR	586,452	226,915,795					(16,529,071)	586,452	210,386,724
331	2001111	Import of Commodities (12)	EUR	507,202	196,251,515					(14,295,427)	507,202	181,956,088
332	2001112	Import of Commodities XIX	EUR	1,425,481	551,561,178					(40,177,067)	1,425,481	511,384,111
333	2001113	Import of Commodities X	EUR	824,204	318,909,347					(23,230,085)	824,204	295,679,262
334	2001115	Railway Bridges II	EUR	4,159,872	1,609,579,521					(117,245,594)	4,159,872	1,492,333,927
335	2001116	Import of Commodities (11 b)	EUR	450,960	174,490,123					(12,710,268)	450,960	161,779,855
336	2001117	Small Entrepreneur Promotion Programme by DFCC	EUR	1,698,000	657,007,295					(47,857,994)	1,698,000	609,149,301
337	2001118	Embilipitiya Paper Mills Project	EUR	434,599	168,159,252					(12,249,125)	434,599	155,910,127
338	2001122	NDB Small Loan Programme iii	EUR	573,670	221,970,032					(16,168,832)	573,670	205,801,200
339	2001123	Import of Commodities IX	EUR	455,561	176,270,222					(12,839,944)	455,561	163,430,278
340	2003047	NDB VI - Small and Micro Enterprises	EUR	1,476,757	571,401,586					(41,622,260)	1,476,757	529,779,326
341	2005043	DFCC IV Private Sector Development	EUR	4,032,919	1,560,457,280					(113,667,414)	4,032,919	1,446,789,866
342	2005044	NDB V- Private Sector Promotion Programme	EUR	4,032,919	1,560,457,275					(113,667,413)	4,032,919	1,446,789,862
343	2005051	Rehabilitation Electricity Supply Jaffna Region (Transmission Line)	EUR	4,546,238	1,759,075,861					(128,135,263)	4,546,238	1,630,940,598

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
344	2006040	DFCC V Credit Line for SME in the North and East	EUR	4,004,000	1,549,267,720					(112,852,340)	4,004,000	1,436,415,380
345	2010036	Reconstruction of Water Supply Galle District - Phase ii	EUR	1,210,204	468,264,280					(34,109,482)	1,210,204	434,154,798
346	2012022	Construction of Mahamodara Maternity Hospital, Galle	EUR	6,338,339	2,452,493,316					(178,645,437)	6,338,339	2,273,847,879
	Government of India											
347	2001041	Line of Credit	USD	3,955,873	1,436,417,044					(155,017,608)	3,955,873	1,281,399,436
348	2003049	Indian Line of Credit	USD	7,368,887	2,675,716,559					(288,762,720)	7,368,887	2,386,953,839
349	2004040	Indian Line of Credit	USD	3,069,103	1,114,421,911					(120,268,010)	3,069,103	994,153,901
350	2008006	Indian Dollar Credit Line Agreement	USD	18,746,721	6,807,121,589	8,245,357	2,878,985,072			(942,743,866)	26,992,078	8,743,362,795
351	2008011	Upgrading of Railway Line Colombo Matara	USD	872,131	316,679,516					(34,175,923)	872,131	282,503,593
352	2010010	Upgrading of Railway Line Colombo Matara phase II	USD	4,433,699	1,609,920,527					(173,742,011)	4,433,699	1,436,178,516
353	2010052	Railway Line Omanthai -Pallai, Madhu-Tallaimannar & Medawachchiya	USD	284,499,269	103,304,529,163					(11,148,587,461)	284,499,269	92,155,941,702
354	2012002	Greater Dambulla Water Supply Project i	USD	21,109,565	7,665,094,230					(827,214,200)	21,109,565	6,837,880,030
355	2012003	Restoration of Northern Railway Services	USD	286,448,564	104,012,338,581	2,135,666	698,973,024			(11,232,154,982)	288,584,231	93,479,156,623
356	2013046	Procurement of Two Advanced Offshore Patrol Vessels	USD	42,322,648	15,367,776,723					(1,658,484,911)	42,322,648	13,709,291,812
357	2022009	Short Term Line of Credit USD 500Mn	USD	497,329,343	180,585,257,828			497,329,343	163,509,394,618	(17,075,863,210)	-	-
358	2022011	Importation of Essential Commodities Under Indian Credit Facility (USD 1000 Mn)	USD	299,565,139	108,775,097,576	133,765,136	46,704,976,980	-	-	(15,114,302,951)	433,330,275	140,365,771,605
359	2022020	Dollar Credit Line for India EXIM Bank for the Procurement of Urea Fertilizer USD 55 Mn	USD	45,559,332	16,543,049,181					(1,785,319,890)	45,559,332	14,757,729,291
	Government of Japan											
360	1993023	Baseline Road Project	JPK	360,453	987,100,541					(161,266,672)	360,453	825,833,869
361	1993024	Port of Colombo Extension Project IV	JPK	499,623	1,368,217,586					(223,531,330)	499,623	1,144,686,256
362	1993025	Transmission Sys. Augmentation & Dev. Project	JPK	48,141	131,834,128					(21,538,283)	48,141	110,295,845
363	1993026	S.Lan.-Jap. Friendship Bridge Widening Project	JPK	158,316	433,548,366					(70,830,578)	158,316	362,717,788
364	1993027	The Regional Telecommunications Dev. Project	JPK	697,353	1,909,701,191					(311,995,732)	697,353	1,597,705,459
365	1993028	Greater Colombo Water Sup. Sys. Extension Project	JPK	245,316	671,797,866					(109,754,378)	245,316	562,043,488
366	1994015	Greater Colombo Flood Control & Env. Project (II)	JPK	432,660	1,184,839,410					(193,572,084)	432,660	991,267,326
367	1994016	Industrial Estates Development Project	JPK	461,280	1,263,215,280					(206,376,672)	461,280	1,056,838,608
368	1994017	Kukule Ganga Hydroelectric Power Project	JPK	2,350,240	6,436,132,240					(1,051,497,382)	2,350,240	5,384,634,858

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
369	1994018	Port of Colombo North Pier Develop. Project	JPK	594,895	1,629,119,957					(266,156,023)	594,895	1,362,963,934
370	1994019	Walawe L.B. Irrgat . Upgrading & Exp. Project	JPK	46,215	126,559,777					(20,676,591)	46,215	105,883,186
371	1994020	Coal Fired Thermal Development Project	JPK	82,070	224,748,695					(36,718,118)	82,070	188,030,577
372	1995028	Samanalawewa Hydro Electric Power Project	JPK	535,038	1,465,201,563					(239,376,010)	535,038	1,225,825,553
373	1995029	Walawe Left Bank Irrga. Upgra & Exten . Project	JPK	426,020	1,166,655,770					(190,601,348)	426,020	976,054,422
374	1996053	Kelanitissa Combined Cycle Power Plant	JPK	3,269,860	8,954,511,610					(1,462,935,364)	3,269,860	7,491,576,246
375	1996054	Walawe Left Bank Irriga. & Exten Project (II)	JPK	2,101,450	5,754,820,804					(940,188,726)	2,101,450	4,814,632,078
376	1996055	Towns North of Colombo Water Supply Project	JPK	1,248,010	3,417,675,380					(558,359,673)	1,248,010	2,859,315,707
377	1996056	G.C. Flood Control & Enviro. Imp. Project (III)	JPK	1,432,780	3,923,668,044					(641,025,766)	1,432,780	3,282,642,278
378	1996057	Plantation Reform Project	JPK	994,140	2,722,452,390					(444,778,236)	994,140	2,277,674,154
379	1997032	Transmission & Substation Dev. Project	JPK	663,531	1,817,079,643					(296,863,769)	663,531	1,520,215,874
380	1997051	Baseline Road Project (II)	JPK	614,636	1,683,180,685					(274,988,146)	614,636	1,408,192,539
381	1997052	Telecom. Network Expan Project in Colombo	JPK	2,239,314	6,132,361,390					(1,001,869,084)	2,239,314	5,130,492,306
382	1997053	Kalu Ganga Water Supply Project for Greater Colombo	JPK	2,976,226	8,150,394,912					(1,331,563,514)	2,976,226	6,818,831,398
383	1997054	Mahaweli System C. Upgrading Project	JPK	825,913	2,261,762,751					(369,513,474)	825,913	1,892,249,277
384	1997055	Small & Micro Ind. Leader & Entrepre. Project	JPK	1,451,483	3,974,886,196					(649,393,494)	1,451,483	3,325,492,702
385	1998053	Transmission & Substation Dev. Project II	JPK	923,216	2,528,227,016					(413,046,838)	923,216	2,115,180,178
386	1998054	Medium Voltage Distribution Network	JPK	1,108,753	3,036,320,092					(496,056,092)	1,108,753	2,540,264,000
387	1998055	Telecom. Network Expansion - Colombo Metro	JPK	92,092	252,193,941					(41,201,961)	92,092	210,991,980
388	1998056	Environmentally Friendly Solution Fund	JPK	1,281,753	3,510,080,592					(573,456,292)	1,281,753	2,936,624,300
389	1999029	Bandaranayake Inter. Airport Dev. Project	JPK	4,650,533	12,735,484,631					(2,080,648,458)	4,650,533	10,654,836,173
390	1999030	Road Network Improvement Project	JPK	1,197,245	3,278,655,448					(535,647,416)	1,197,245	2,743,008,032
391	1999031	Poverty Alleviation Micro Finance Project	JPK	500,430	1,370,427,551					(223,892,381)	500,430	1,146,535,170
392	1999032	Engineer. Service for the S.thern Highway	JPK	217,665	596,075,602					(97,383,321)	217,665	498,692,281
393	1999033	Reduction of Non Revenue Water Project	JPK	134,035	367,054,847					(59,967,259)	134,035	307,087,588

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
394	1999034	Urgent Upgrading of Colombo Port Project	JPK	620,280	1,698,636,766					(277,513,270)	620,280	1,421,123,496
395	2000015	Port of Colombo North Pier. Dev. Project II (Modification Agreement)	JPK	1,031,856	2,825,737,657					(461,652,374)	1,031,856	2,364,085,283
396	2001043	Small & Micro Ind. Leader & Entrepr. Project II	JPK	1,880,676	5,150,231,225					(841,414,442)	1,880,676	4,308,816,783
397	2001044	Impro. Nati . Blood Transfusion Services	JPK	604,756	1,656,124,336					(270,567,864)	604,756	1,385,556,471
398	2001045	Southern Highway Construction Project	JPK	8,424,288	23,069,912,659					(3,769,026,446)	8,424,288	19,300,886,213
399	2001046	Greater Kandy Water Supply Project	JPK	2,892,978	7,922,420,238					(1,294,318,355)	2,892,978	6,628,101,883
400	2001051	Colombo City Electricity Distribution Development Project	JPK	3,052,680	8,359,764,180					(1,365,769,080)	3,052,680	6,993,995,100
401	2001052	Lunawa Envir. Improv. & Community Dev. Project	JPK	3,217,120	8,810,083,136					(1,439,339,491)	3,217,120	7,370,743,645
402	2002040	Upper Kotmale Hydro Power Project	JPK	21,407,960	58,625,697,759					(9,577,921,189)	21,407,960	49,047,776,570
403	2003041	Power Sector Restructuring Programme	JPK	1,996,082	5,466,270,557					(893,047,087)	1,996,082	4,573,223,470
404	2003042	Plantation Reform Project II	JPK	910,624	2,493,743,813					(407,413,176)	910,624	2,086,330,637
405	2003043	Provincial Road Improvement Project	JPK	3,105,234	8,503,683,277					(1,389,281,686)	3,105,234	7,114,401,591
406	2003044	Pro-poor Economic Advt. & Commu. Enht. (PEACE)	JPK	3,207,666	8,784,193,347					(1,435,109,769)	3,207,666	7,349,083,578
407	2003045	Power Sector Restructuring Project (Kerawalapitiya)	JPK	1,541,606	4,221,688,034					(689,714,525)	1,541,606	3,531,973,509
408	2003046	Small Scale Infrastructure Rehabilitation & Upgrading	JPK	5,148,286	14,098,581,212					(2,303,343,156)	5,148,286	11,795,238,056
409	2004044	Small Scale Infrastructure Rehabilitation & Upgrading (SIRUP II)	JPK	8,874,642	24,303,207,117					(3,970,514,831)	8,874,642	20,332,692,286
410	2004045	Small And Micro Industries Leader and Entrepreneur Promotion (SMI LE iii)	JPK	7,104,976	19,456,975,793					(3,178,766,264)	7,104,976	16,278,209,529
411	2004046	Environmentally Friendly Solution Fund (II)	JPK	3,210,478	8,791,894,249					(1,436,367,859)	3,210,478	7,355,526,390
412	2005040	Vavuniya Kilinochchi Transmission Line Project	JPK	966,743	2,647,425,705					(432,520,818)	966,743	2,214,904,887
413	2005041	Sri Lanka Tsunami Affected Area Recovery & Take off (STAART) Project	JPK	7,709,457	21,112,347,996					(3,449,211,062)	7,709,457	17,663,136,934
414	2006042	Pro - Poor Eastern Infrastructure Development Project	JPK	3,509,424	9,610,557,652					(1,570,116,272)	3,509,424	8,040,441,380
415	2006043	Tourism Resources Improvement Project	JPK	689,160	1,887,264,630					(308,330,179)	689,160	1,578,934,451
416	2007004	Greater Colombo Transport Development Project	JPK	16,034,130	43,909,465,014					(7,173,669,763)	16,034,130	36,735,795,251
417	2007005	Pro-Poor Rural Development Project	JPK	2,965,980	8,122,337,372					(1,326,979,633)	2,965,980	6,795,357,739
418	2007006	Water Sector Development Project	JPK	9,681,210	26,511,993,579					(4,331,373,353)	9,681,210	22,180,620,226

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
419	2008012	Greater Colombo Urban Transport Development Project Phase 2(i)	JPK	4,964,298	13,594,730,072					(2,221,026,925)	4,964,298	11,373,703,147
420	2008013	Southern Highway Construction Project (II)	JPK	14,014,770	38,379,447,651					(6,270,208,099)	14,014,770	32,109,239,552
421	2008014	Water Sector Development Project (II)	JPK	6,655,638	18,226,464,671					(2,977,732,443)	6,655,638	15,248,732,228
422	2008015	Poverty Alleviation Micro Finance Project -II	JPK	2,225,629	6,094,885,015					(995,746,414)	2,225,629	5,099,138,601
423	2008016	Energy Diversification Enhancement Project (Engineering Services)	JPK	391,677	1,072,607,465					(175,236,290)	391,677	897,371,175
424	2010013	Provincial / Rural Road Development Project (Central Province and Sabaragamuwa Province)	JPK	8,028,504	21,986,058,191					(3,591,952,687)	8,028,504	18,394,105,504
425	2010014	Provincial / Rural Road Development Project (Eastern Province)	JPK	3,632,496	9,947,590,288					(1,625,178,709)	3,632,496	8,322,411,579
426	2010015	Eastern Province Water Supply Development Project	JPK	4,449,817	12,185,823,088					(1,990,848,008)	4,449,817	10,194,975,079
427	2010016	Kandy City Wastewater Management Project	JPK	10,287,445	28,172,168,261					(4,602,603,010)	10,287,445	23,569,565,251
428	2010017	Upper Kotmale Hydro Power Project II	JPK	4,175,976	11,435,910,263					(1,868,331,660)	4,175,976	9,567,578,603
429	2011003	Greater Colombo Urban Transport Development Project - Phase II	JPK	28,506,304	78,064,513,503					(12,753,720,410)	28,506,304	65,310,793,093
430	2011004	Vavuniya Kilinochchi Transmission Line Project - Phase II	JPK	1,297,228	3,552,457,947					(580,379,651)	1,297,228	2,972,078,296
431	2011027	Emergency Natural Disaster Rehabilitation Project	JPK	6,758,273	18,507,530,611					(3,023,651,340)	6,758,273	15,483,879,271
432	2012006	Habarana Veyangoda Transmission Line Project	JPK	8,393,922	22,986,756,410					(3,755,440,794)	8,393,922	19,231,315,616
433	2012007	Improvement of Basic Social Services Targeting Emerging Regions	JPK	3,810,360	10,434,669,792					(1,704,755,063)	3,810,360	8,729,914,729
434	2013016	Greater Colombo Transmission and Distribution Loss Reduction Project	JPK	15,594,250	42,704,853,774					(6,976,867,267)	15,594,250	35,727,986,507
435	2013018	Major Bridges Construction Project of the National Road Network	JPK	7,795,288	21,347,397,591					(3,487,612,176)	7,795,288	17,859,785,415
436	2013019	Landslide Disaster Protection Project of the National Road Network	JPK	5,433,984	14,880,965,184					(2,431,164,442)	5,433,984	12,449,800,742
437	2013020	Anuradhapura North Water Supply Project (i)	JPK	3,933,329	10,771,420,587					(1,759,771,217)	3,933,329	9,011,649,370
438	2014003	New Bridge Construction Project Over the Kelani River	JPK	31,782,458	87,036,260,825					(14,219,471,643)	31,782,458	72,816,789,182
439	2015018	National Transmission and Distribution Network Development and Efficiency Improvement Project	JPK	13,833,093	37,881,924,529					(6,188,925,702)	13,833,093	31,692,998,827

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
440	2016032	Development Policy Loan (Private Sector Development, Governance Improvement & Fiscal Consolidation)	JPK	10,000,000	27,385,000,000					(4,474,000,000)	10,000,000	22,911,000,000
441	2016037	Anuradhapura North Water Supply Project (Phase 2)	JPK	138,459	379,170,958					(61,946,718)	138,459	317,224,240
442	2017015	Rural Infrastructure Development Project in Emerging Regions	JPK	2,643,632	7,239,586,339					(1,182,760,974)	2,643,632	6,056,825,365
443	2017016	Kalu Ganga Water Supply Expansion Project	JPK	342,429	937,742,693					(153,202,883)	342,429	784,539,810
444	2018032	Health and Medical Service Improvement Project	JPK	243,110	665,757,009					(108,767,455)	243,110	556,989,554
445	2019011	Establishment of Light Rail Transit Project System in Colombo (i)	JPK	2,905,813	7,957,569,642					(1,300,060,857)	2,905,813	6,657,508,785
	Government of Korea											
446	1996042	Ratnapura-Balangoda Road Rehabilitation	KRK	5,515,191	1,586,168,931					(197,995,357)	5,515,191	1,388,173,574
447	1996043	Housing Project for Public Servants	KRK	1,837,215	528,383,034					(65,956,019)	1,837,215	462,427,015
448	2001048	Greater Galle Water Supply Project	KRK	16,746,467	4,816,283,909					(601,198,165)	16,746,467	4,215,085,744
449	2003048	Balangoda - Bandarawela Road Rehabilitation Project	KRK	10,926,708	3,142,521,361					(392,268,835)	10,926,708	2,750,252,526
450	2005042	Greater Galle Water Supply Project Phase II	KRK	10,461,474	3,008,719,922					(375,566,917)	10,461,474	2,633,153,005
451	2005046	Re-Engineering Government Component of e-Sri Lanka Project	KRK	10,102,848	2,905,579,085					(362,692,243)	10,102,848	2,542,886,842
452	2006044	Administrative Complex in Hambantota Project	KRK	13,767,576	3,959,554,858					(494,255,978)	13,767,576	3,465,298,880
453	2007013	Greater Galle Water Supply Project Phase II (Supplementary)	KRK	5,226,166	1,503,045,341					(187,619,359)	5,226,166	1,315,425,982
454	2007016	Upgrading of Niyagama National Vocational Training Centre Project	KRK	4,838,358	1,391,511,761					(173,697,052)	4,838,358	1,217,814,709
455	2008040	Lanka Government Network Stage II Project	KRK	7,079,072	2,035,941,107					(254,138,685)	7,079,072	1,781,802,422
456	2008041	Improvement of Padeniya-Anuradhapura Road Project	KRK	64,500,652	18,550,387,515					(2,315,573,407)	64,500,652	16,234,814,108
457	2009004	Ruhunupura Water Supply Development Project	KRK	76,167,245	21,905,699,362					(2,734,404,096)	76,167,245	19,171,295,266
458	2010041	Hatton - Nuwara Eliya Road Improvement Project	KRK	41,486,588	11,931,542,709					(1,489,368,509)	41,486,588	10,442,174,200
459	2012027	Improvement of Padeniya-Anuradhapura Road Project (Supplementary Loan)	KRK	12,923,423	3,716,776,420					(463,950,881)	12,923,423	3,252,825,539
460	2013033	Establishment of Colombo Central Vocational Training Center & Gampaha College of Technology Project in Sri Lanka	KRK	20,356,331	5,854,480,893					(730,792,295)	20,356,331	5,123,688,598
461	2014038	Deduru Oya Water Supply Project	KRK	67,021,640	19,275,423,627					(2,406,076,871)	67,021,640	16,869,346,756

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
462	2014039	Ruwanwalla Water Supply Project	KRK	8,918,400	2,564,931,733					(320,170,547)	8,918,400	2,244,761,186
463	2015011	Hatton-Nuwara Eliya Improvement Project (Supplementary Loan)	KRK	18,826,696	5,414,557,841					(675,878,395)	18,826,696	4,738,679,446
	Government of Kuwait											
464	1995013	Bridges Reconstruction & Rehabilitation Project	KWD	246,001	291,788,633					(32,514,530)	246,001	259,274,104
465	1999017	Rehabilitation of Irrigation Schemes - Hambanthota	KWD	240,000	284,671,232					(31,721,425)	240,000	252,949,807
466	2000023	Rural Electrification Project V	KWD	459,800	545,382,624					(60,772,962)	459,800	484,609,662
467	2005048	Strengthening of Tertiary Education & Administrative Infrastructure in Tsunami Affected Areas	KWD	3,097,653	3,674,218,945					(409,424,772)	3,097,653	3,264,794,173
468	2007041	South Eastern University of Sri Lanka Development Project Phase I "A"	KWD	1,100,000	1,304,743,110					(145,389,860)	1,100,000	1,159,353,250
469	2009002	Kalu Ganga Development Project	KWD	6,375,000	7,561,578,901					(842,600,325)	6,375,000	6,718,978,576
470	2011030	South Eastern University of Sri Lanka Development Project Phase I "B"	KWD	2,214,401	2,626,567,668					(292,683,198)	2,214,401	2,333,884,470
471	2014002	Reconstruction of 25 Bridges Project	KWD	6,160,335	7,306,958,638					(814,227,479)	6,160,335	6,492,731,159
472	2016017	Building Complex for the Faculty of Healthcare Sciences, Eastern University	KWD	5,329,203	6,321,128,314					(704,374,642)	5,329,203	5,616,753,672
473	2017033	Kalu Ganga Development Project (Supplementary)	KWD	4,083,603	4,843,684,498					(539,740,433)	4,083,603	4,303,944,065
	Government of Pakistan											
474	1991003	Pakistan Line of Credit (Pakistan)	USD	480,000	174,292,800					(18,809,616)	480,000	155,483,184
475	2006071	Pakistan Line of Credit	USD	1,628,766	591,421,055					(63,825,999)	1,628,766	527,595,056
	Government of Russia											
476	2010018	Russian Line of Credit (Russia)	USD	35,415,915	12,859,872,885					(1,387,832,835)	35,415,915	11,472,040,050
	Government of Spain											
477	2006087	The Supply & Construction of Pre-Fabricated Metal Bridges	EUR	6,980,000	2,700,771,400					(196,730,602)	6,980,000	2,504,040,798
478	2007001	Design Supply & Setting up of Two Water Treatment Plants at Galle & Negambo	EUR	12,937,325	5,005,839,155					(364,637,211)	12,937,325	4,641,201,944
479	2015032	Supply of Three Flyovers in Ganemulla, Polgahawela and Rajagiriya (Bilateral Portion)	EUR	35,507,940	13,739,087,472					(1,000,787,756)	35,507,940	12,738,299,716
480	2016023	Implementation of Anamaduwa Integrated Water Supply Project	EUR	17,352,257	6,714,108,333	1,463,898	326,403,849			(290,309,191)	18,816,155	6,750,202,991
	Government of the United States of America											
481	1980028	Jaffna Market Town Water Supply	USD	73,400	26,652,354					(2,876,313)	73,400	23,776,041
482	1980034	Water Management Project	USD	200,486	72,798,523					(7,856,391)	200,486	64,942,132
483	1980115	Reforestation & Watershed Management Project	USD	408,887	148,470,852					(16,022,916)	408,887	132,447,935
484	1981024	Mahaweli Basin Dev. Phase 2	USD	619,115	224,806,830					(24,261,072)	619,115	200,545,757
485	1982018	Supply of Wheat PL 480-Title 1 -1983	USD	1,363,609	495,140,187					(53,435,351)	1,363,609	441,704,837

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
486	1982019	Supply of Wheat PL 480-Title 1 -1982	USD	537,397	195,134,210					(21,058,821)	537,397	174,075,389
487	1982093	Mahaweli Basin Development Phase 2	USD	2,422,099	879,488,355					(94,914,065)	2,422,099	784,574,290
488	1982094	Mahaweli Sec. Support (Rupee Expenditure)	USD	1,098,016	398,700,626					(43,027,624)	1,098,016	355,673,002
489	1982100	Mahaweli Development Phase 2 & Maduruoya Project	USD	286,409	103,998,121					(11,223,439)	286,409	92,774,682
490	1983013	Private Enterprise Promotion Project	USD	143,054	51,944,476					(5,605,829)	143,054	46,338,647
491	1983016	Supply of Wheat PL 480-Title 1 -1984	USD	2,195,945	797,369,603					(86,051,860)	2,195,945	711,317,743
492	1983082	Mahaweli Sec. Support	USD	2,307,832	837,996,972					(90,436,312)	2,307,832	747,560,660
493	1983083	Mahaweli Dev. Phase 2- Maduroya Sys.B. Project	USD	2,291,276	831,985,318					(89,787,517)	2,291,276	742,197,801
494	1983084	Malaria Control Project	USD	687,356	249,585,921					(26,935,233)	687,356	222,650,688
495	1983089	Water Management Project	USD	185,755	67,449,520					(7,279,131)	185,755	60,170,389
496	1984006	Mahaweli Dev. Phase 2- Maduroya Sys.B. Project	USD	4,041,655	1,467,565,389					(158,379,127)	4,041,655	1,309,186,262
497	1984007	Malaria Control Project	USD	704,223	255,710,548					(27,596,175)	704,223	228,114,373
498	1984008	Mahaweli Basin . Dev. Ph-2 (Mad.Oya Sys.B)	USD	1,630,672	592,113,335					(63,900,615)	1,630,672	528,212,720
499	1984013	Water Supply & Sanitation Project	USD	245,314	89,075,815					(9,613,024)	245,314	79,462,791
500	1984014	Diversified Agriculture Research Project	USD	476,062	172,863,047					(18,655,303)	476,062	154,207,744
501	1984016	Supply of Wheat PL 480-Title 1 -1985	USD	2,489,088	903,812,867					(97,539,132)	2,489,088	806,273,735
502	1984068	Water Supply & Sanitation Project	USD	802,903	291,542,130					(31,463,141)	802,903	260,078,989
503	1984072	Malaria Control Project	USD	411,021	149,245,766					(16,106,563)	411,021	133,139,203
504	1984074	Diversified Agriculture Research Project	USD	349,460	126,892,537					(13,694,199)	349,460	113,198,338
505	1984084	Mahaweli Dev. Phase 2- Maduroya Sys.B. Project	USD	42,861	15,563,309					(1,679,587)	42,861	13,883,722
506	1985009	Supply of Wheat PL 480-Title 1 -1986	USD	4,898,867	1,778,827,751					(191,970,446)	4,898,867	1,586,857,305
507	1986002	Water Supply & Sanitation Project	USD	343,977	124,901,619					(13,479,335)	343,977	111,422,284
508	1986004	Supply of Wheat PL 480-Title 1 -1987	USD	4,233,577	1,537,253,983					(165,899,871)	4,233,577	1,371,354,112
509	1986010	Irrigation System Management Project	USD	2,346,470	852,026,652					(91,950,405)	2,346,470	760,076,247
510	1986011	Agricultural Planning & Analysis Project	USD	321,617	116,782,476					(12,603,113)	321,617	104,179,363
511	1987009	Mahaweli Agriculture & Rural Development	USD	1,011,578	367,314,214					(39,640,387)	1,011,578	327,673,827
512	1987010	Mahaweli Downstream Support Project	USD	1,224,387	444,587,305					(47,979,680)	1,224,387	396,607,625
513	1987026	Supply of Wheat PL 480-Title 1 -1988	USD	5,582,240	2,026,967,421					(218,749,592)	5,582,240	1,808,217,829
514	1987027	Irrigation System Management Project	USD	1,260,152	457,573,869					(49,381,180)	1,260,152	408,192,689
515	1988046	Supply of Wheat PL 480-Title 1 -1989	USD	8,549,995	3,104,588,680					(335,046,173)	8,549,995	2,769,542,507
516	1988087	Mahaweli Agriculture & Rural Development	USD	204,256	74,167,445					(8,004,124)	204,256	66,163,321
517	1989019	Water Supply & Sanitation Project	USD	615	223,269					(24,095)	615	199,174
518	1989054	Supply of Wheat PL 480-Title 1 -1990	USD	10,421,742	3,784,238,353					(408,393,636)	10,421,742	3,375,844,717

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
519	1992024	Supply of Wheat PL 480-Title 1 -1992	USD	540,408	196,227,367					(21,176,797)	540,408	175,050,570
520	1993006	Supply of Wheat PL 480-Title 1 -1993	USD	825,252	299,657,079					(32,338,843)	825,252	267,318,236
521	1994002	Supply of Wheat PL 480-Title 1 -1994	USD	2,240,957	813,713,758					(87,815,654)	2,240,957	725,898,104
522	1994040	Supply of Wheat PL 480-Title 1 -1995	USD	3,242,897	1,177,528,380					(127,078,484)	3,242,897	1,050,449,896
523	1995055	Supply of Wheat PL 480-Title 1 -1996	USD	1,990,899	722,915,292					(78,016,757)	1,990,899	644,898,535
524	1997013	PL 480 Title 1 for FY 1997	USD	2,292,520	832,437,046					(89,836,339)	2,292,520	742,600,707
525	1998007	PL 480 Title 1 for FY 1998	USD	2,673,869	970,908,434					(104,780,072)	2,673,869	866,128,362
526	2000031	Import of Wheat- PL 480-Title 1 , 2000	USD	1,720,382	624,687,981					(67,416,033)	1,720,382	557,271,948
527	2001047	Import of Wheat- PL 480 Title 1, FY 2001	USD	2,984,725	1,083,783,596					(116,961,469)	2,984,725	966,822,127
	HSBC (With Guarantee of EKF Denmark)											
528	2015019	Establishment of Dairy Processing Plant at Badalgama	EUR	30,284,845	11,718,115,421					(853,575,353)	30,284,845	10,864,540,068
	HSBC Limited (Hong Kong)											
529	2018015	Procurement of 09 Nos Diesel Multiple Unit for Upcountry Line Operation of SLR	USD	70,581,521	25,628,856,237					(2,765,856,905)	70,581,521	22,862,999,332
	HSBC Bank PLC (UK)											
530	2007027	Regional Bridge Project HSBC Bank Plc (UK)	JPK	560,000	1,533,560,000					(250,544,000)	560,000	1,283,016,000
531	2012023	Construction of 210 Permanent Rural Steel Bridges	USD	19,864,310	7,212,929,213					(778,416,715)	19,864,310	6,434,512,498
532	2013027	Regional Bridges Project-Phase II-Buyer's Credit Facility	USD	29,755,081	10,804,367,322					(1,166,003,418)	29,755,081	9,638,363,904
533	2019018	Upgrading Health Facilities in Selected Hospitals of Sri Lanka	USD	52,527,639	19,073,310,914					(2,058,384,822)	52,527,639	17,014,926,092
	IBRD of World Bank											
534	2012011	Metro Colombo Urban Development	USD	152,986,584	55,550,958,691			10,927,988	3,518,116,570	(6,016,752,768)	142,058,596	46,016,089,353
535	2014013	Disaster Risk Management Dev. Policy Loan with a Catastrophe Differed Draw Down Option CAT-DDC	USD	66,014,400	23,970,488,784			5,997,600	1,930,845,453	(2,598,803,420)	60,016,800	19,440,839,911
536	2017019	Accelerating Higher Education Expansion and Development Operation (AHEAD) Programme	USD	51,968,984	18,870,457,882	12,985,274	4,094,822,133			(1,925,082,382)	64,954,258	21,040,197,633
537	2018036	PPF-Programmatic Preparation Advance No - P 4940	USD	250,000	90,777,500					(9,796,675)	250,000	80,980,825
538	2019001	Primary Health Care System Strengthening Project	USD	130,001,040	47,204,677,761	41,288,078	13,465,013,301			(5,185,154,657)	171,289,118	55,484,536,405
539	2019022	Framework Development & Infrastructure Financing to Support Public Partnership Project	USD	382,103	138,745,514					(14,973,366)	382,103	123,772,148
540	2020010	Covid 19 Emergency Response and Health System Preparedness Project	USD	27,442,099	9,964,500,565	4,000,000	1,447,680,000			(1,227,352,101)	31,442,099	10,184,828,464
541	2021012	Second Additional Financing for the Covid 19 Emergency Response & Health System Preparedness Project	USD	53,968,671	19,596,564,203					(2,114,854,128)	53,968,671	17,481,710,075

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
542	2021025	Climate Resilience Multiphase Programmatic Approach	USD	810,000	294,119,100	3,852,264	1,190,717,416			25,379,557	4,662,264	1,510,216,073
543	2021030	Additional Financing for Water Supply & Sanitation Improvement Project	USD	5,507,435	1,999,804,882	14,578,331	4,696,763,011			(190,320,278)	20,085,766	6,506,247,615
544	2021031	Third Addi. Financing for the COVID 19 Emergency Response & Health Systems Preparedness	USD	86,759,447	31,503,222,757					(3,399,816,417)	86,759,447	28,103,406,340
545	2021032	Inclusive Connectivity & Development Project	USD	298,093,013	108,240,554,005	60,200,405	20,819,687,000			(13,000,654,774)	358,293,418	116,059,586,230
	IDA of World Bank			-	-						-	-
546	1973001	Fifth Power Project	USD	90,000	32,679,900			90,000	28,719,450	(3,960,450)	-	-
547	1974001	Dairy Development Project	USD	187,514	68,088,201			124,000	38,824,264	(8,690,273)	63,514	20,573,664
548	1974002	Programme Credit Project	USD	675,000	245,099,251			450,000	146,000,205	(26,216,303)	225,000	72,882,743
549	1975001	Private Sector Industrial Project	USD	311,473	113,099,005			124,589	39,091,169	(13,471,695)	186,884	60,536,140
550	1975002	Agricultural Development Project	USD	1,859,554	675,222,617			619,852	214,320,265	(59,333,971)	1,239,702	401,568,381
551	1977001	Tank Irrigation Modernization Project	USD	443,552	161,058,166			126,724	40,645,918	(17,784,274)	316,828	102,627,974
552	1977002	Mahaweliganga Development Project (Phase 2)	USD	1,357,414	492,890,576			339,340	110,097,132	(53,015,573)	1,018,074	329,777,870
553	1977003	Water Supply Project	USD	1,242,000	450,982,620			276,000	93,402,112	(44,670,600)	966,000	312,909,908
554	1977005	4th Development Finance Corporation Project	USD	1,018,352	369,773,773			226,300	73,573,785	(39,635,910)	792,052	256,564,078
555	1978001	Tree Crop Rehabilitation (Tea) Project	USD	2,667,411	968,563,608			484,976	167,685,569	(93,936,477)	2,182,435	706,941,563
556	1979001	Kurunegala Rural Development Project	USD	3,340,640	1,213,019,790			513,938	176,385,475	(120,999,686)	2,826,702	915,634,630
557	1979002	Road Maintenance Project	USD	2,916,153	1,058,884,439			448,630	152,965,019	(106,631,117)	2,467,523	799,288,303
558	1979003	Agricultural Extension & Research Project	USD	1,552,131	563,594,218			238,786	76,589,093	(61,582,140)	1,313,345	425,422,984
559	1979004	Small & Medium Industries Project	USD	2,940,335	1,067,665,137			452,350	156,404,785	(105,343,956)	2,487,985	805,916,396
560	1979074	Water Supply Project	DKK	200,070	10,410,782			30,780	1,514,671	(748,336)	169,290	8,147,775
561	1979077	Water Supply Project	GBP	196,972	86,145,271			30,303	12,766,598	(4,608,793)	166,669	68,769,879
562	1980001	Mahaweli Ganga T.A. Project	USD	418,053	151,799,225			55,732	18,673,285	(15,761,735)	362,321	117,364,205
563	1980003	Road Passenger Transport Project	USD	11,617,795	4,218,537,517			1,549,036	519,012,257	(438,019,641)	10,068,759	3,261,505,619
564	1980004	Small Holder Rubber Rehabilitation Project	USD	2,506,562	910,157,728			334,198	111,974,711	(94,503,717)	2,172,364	703,679,300
565	1980005	Telecommunications Project	USD	6,750,000	2,450,992,500			900,000	301,549,500	(254,491,695)	5,850,000	1,894,951,305
566	1980006	Second Water Supply & Sewerage Project	USD	6,750,000	2,450,992,500			900,000	301,549,500	(254,491,695)	5,850,000	1,894,951,305
567	1980007	Sixth Power Project	USD	4,262,804	1,547,866,655			568,366	190,433,870	(160,718,330)	3,694,438	1,196,714,455
568	1980110	Mahaweliganga T.A. Project	DKK	59,220	3,081,555			8,460	416,315	(222,206)	50,760	2,443,034
569	1980120	Mahaweliganga T.A. Project	GBP	58,274	25,486,005			8,325	3,507,303	(1,368,863)	49,950	20,609,839
570	1981001	2nd Rural Development Project	XDR	5,482,604	2,649,420,679			685,318	301,741,695	(262,787,128)	4,797,286	2,084,891,856
571	1981002	Construction Industry Project	XDR	2,578,951	1,246,255,519			303,400	138,539,913	(118,765,340)	2,275,551	988,950,265
572	1981003	Village Irrigation Rehabilitation Project	XDR	4,482,937	2,166,340,264			527,384	224,943,158	(222,320,954)	3,955,553	1,719,076,152
573	1981004	Third Mahaweliganga Development Project	XDR	15,043,225	7,269,507,625			1,769,788	754,861,162	(746,034,617)	13,273,437	5,768,611,846
574	1982001	Second Small & Medium Industries Project	XDR	7,158,758	3,459,407,687			795,414	364,461,288	(329,448,402)	6,363,344	2,765,497,997

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
575	1982002	Seventh Power Project	XDR	8,112,516	3,920,302,600			901,388	375,163,284	(411,196,227)	7,211,128	3,133,943,088
576	1982003	Tea Rehabilitation & Diversification Project	XDR	3,537,001	1,709,224,964			372,314	170,007,745	(163,850,014)	3,164,687	1,375,367,205
577	1983001	Forest Resources Development Project	XDR	1,370,748	662,402,012			137,068	57,254,948	(68,991,987)	1,233,680	536,155,077
578	1983002	Third Rural Development Project	XDR	757,979	366,286,757			72,186	31,011,726	(37,230,646)	685,793	298,044,385
579	1983003	Industrial Development Project	XDR	7,276,500	3,516,305,319			693,000	289,474,424	(365,653,646)	6,583,500	2,861,177,249
580	1985005	Major Irrigation Rehabilitation Project	XDR	3,991,174	1,928,700,113			332,596	138,428,523	(200,260,153)	3,658,578	1,590,011,437
581	1985006	Forth Tree Crops Project	XDR	21,187,500	10,238,675,044			1,695,000	773,978,767	(993,290,864)	19,492,500	8,471,405,413
582	1986007	Second Industrial Development Project	XDR	6,917,682	3,342,909,580			512,420	221,435,940	(337,758,360)	6,405,262	2,783,715,279
583	1986008	Municipal Management Project	XDR	3,560,262	1,720,465,637			263,720	112,483,519	(175,310,877)	3,296,542	1,432,671,241
584	1986012	Water Supply & Sanitation Rehab. Project	XDR	13,000,500	6,282,378,522			963,000	416,148,501	(634,754,187)	12,037,500	5,231,475,834
585	1986013	2nd Vocational Training Project	XDR	4,050,053	1,957,152,877			299,998	136,986,479	(190,399,245)	3,750,055	1,629,767,153
586	1986014	9th Power Project	XDR	14,200,851	6,862,437,679			1,014,344	443,762,795	(687,842,695)	13,186,507	5,730,832,189
587	1987005	Agricultural Research Project	XDR	5,138,862	2,483,310,353			367,056	152,770,989	(256,721,072)	4,771,806	2,073,818,292
588	1988001	Third Small & Medium Industries Project	XDR	3,009,777	1,454,448,623			601,950	258,602,880	(149,408,398)	2,407,827	1,046,437,345
589	1988007	Emergency Reconstruction & Rehabilitation Project	XDR	6,650,895	3,213,986,971			1,330,158	574,811,278	(326,793,128)	5,320,737	2,312,382,565
590	1988014	Health & Family Planning Project	XDR	1,768,313	854,521,859			321,496	138,930,508	(86,807,300)	1,446,817	628,784,051
591	1988045	Distribution & Transmission Project	XDR	3,015,537	1,457,232,021			548,276	236,930,672	(148,034,143)	2,467,261	1,072,267,205
592	1988085	2nd Smallholder Rubber Rehabilitation	XDR	2,044,463	987,968,958			371,710	160,629,869	(100,363,627)	1,672,753	726,975,462
593	1988086	3rd Industrial Development Project	XDR	6,577,063	3,178,308,527			1,195,824	518,362,452	(321,269,245)	5,381,239	2,338,676,830
594	1989069	Forest Sector Development Project	XDR	2,064,742	997,768,631			317,640	136,460,867	(102,020,359)	1,747,102	759,287,405
595	1990003	General Education Project	XDR	10,780,000	5,209,341,214			8,470,000	640,957,563	(3,564,461,809)	2,310,000	1,003,921,842
596	1990009	Economic Restructuring Credit	XDR	23,954,706	11,575,903,373			3,193,678	1,463,353,659	(1,089,844,221)	20,761,028	9,022,705,493
597	1990047	Public Manufacturing Ent. Adj. Credit	XDR	30,162,559	14,575,794,253			3,770,316	1,713,098,038	(1,392,674,885)	26,392,243	11,470,021,329
598	1990048	Third Roads Project	XDR	8,667,705	4,188,592,970			1,083,458	465,462,844	(427,030,087)	7,584,247	3,296,100,038
599	1991009	Poverty Alleviation Project	XDR	8,946,911	4,323,516,734			1,052,568	456,264,241	(436,385,386)	7,894,343	3,430,867,106
600	1991022	Second Telecommunications Project	XDR	11,735,311	5,670,986,780			1,380,620	598,467,309	(572,389,548)	10,354,691	4,500,129,923
601	1991023	Forth Small & Medium Industries Project	XDR	11,136,197	5,381,470,248			1,310,140	567,915,835	(543,167,788)	9,826,057	4,270,386,625
602	1991030	2nd Power Distribution & Transmission Project	XDR	10,826,543	5,231,832,829			1,273,708	530,125,182	(550,062,647)	9,552,835	4,151,645,000
603	1991043	National Irrigation Rehabilitation Project	XDR	5,965,243	2,882,651,918			701,780	304,205,638	(290,954,613)	5,263,463	2,287,491,667
604	1992023	Second Agriculture Extension Project	XDR	2,147,618	1,037,817,727			226,058	97,688,156	(105,023,042)	1,921,560	835,106,529
605	1992041	Community Water Supply & Sanitation Project	XDR	6,660,712	3,218,731,208			666,068	304,143,061	(309,326,581)	5,994,644	2,605,261,567
606	1993013	Private Finance Development Project	XDR	16,550,335	7,997,805,241			1,576,218	716,177,626	(773,903,464)	14,974,117	6,507,724,152
607	1993017	Colombo Urban Transport Project	XDR	4,212,839	2,035,817,752			401,220	171,130,888	(208,164,146)	3,811,619	1,656,522,718
608	1995023	Colombo Environmental Improvement Project	XDR	8,847,137	4,275,301,908			707,764	295,641,530	(442,303,593)	8,139,373	3,537,356,785

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
609	1996011	Telecomm. Regula. & Pub. Enterprise Ref.	XDR	4,079,968	1,971,609,040			302,218	138,477,272	(191,328,451)	3,777,750	1,641,803,318
610	1996033	Teacher Education & Teacher Deployment Project	XDR	23,468,199	11,340,802,785			1,738,384	741,466,530	(1,155,597,957)	21,729,815	9,443,738,298
611	1996035	Private Sector Infrastructure Development Project	XDR	21,320,158	10,302,780,699			1,571,858	673,851,015	(1,046,354,202)	19,748,300	8,582,575,481
612	1997002	Health Services Project	XDR	5,601,546	2,706,898,410			400,106	172,900,839	(273,461,075)	5,201,440	2,260,536,496
613	1997022	Environmental Action 1 Project	XDR	6,042,055	2,919,770,454			416,692	180,626,486	(294,371,387)	5,625,363	2,444,772,581
614	1997023	Energy Services Delivery Project	XDR	9,795,863	4,733,765,571			675,574	292,845,934	(477,258,295)	9,120,289	3,963,661,342
615	1997064	Second General Education Project	XDR	29,884,707	14,441,524,840			1,992,310	860,952,051	(1,458,587,098)	27,892,397	12,121,985,691
616	1998017	Mahaweli Restructuring & Rehabilitation Project	XDR	25,821,203	12,477,871,903			1,665,882	760,682,770	(1,219,329,928)	24,155,321	10,497,859,205
617	1999001	Year 2000 Emergency Assistance Project	XDR	7,199,591	3,479,139,762			436,334	196,149,630	(343,690,770)	6,763,257	2,939,299,362
618	1999058	North-East Irrigated Agriculture Project	XDR	12,684,175	6,129,516,998			746,126	310,542,273	(630,720,314)	11,938,049	5,188,254,411
619	2000036	Legal & Judicial Reforms Project	XDR	8,264,786	3,993,886,207			472,274	196,563,168	(410,710,893)	7,792,513	3,386,612,145
620	2001020	Distance Learning Project	XDR	764,248	369,316,163			42,456	17,734,379	(37,892,306)	721,792	313,689,478
621	2001021	Land Titling & Related Services Project	XDR	2,314,286	1,118,358,575			128,570	53,705,235	(114,745,113)	2,185,716	949,908,227
622	2001022	Sri Lanka Central Bank Strengthening Project	XDR	17,491,293	8,452,515,158			945,474	409,841,435	(851,890,577)	16,545,819	7,190,783,146
623	2001024	Mahaweli Ganga T.A	EUR	144,000	55,717,982			20,523	7,460,564	(3,960,497)	123,477	44,296,921
624	2001025	Water Supply	EUR	706,297	273,287,502			108,498	39,762,230	(19,067,832)	597,799	214,457,440
625	2002022	Renewable Energy for Rural Economic Development Project	XDR	46,247,889	22,348,889,626			2,371,687	990,681,979	(2,289,689,392)	43,876,202	19,068,518,255
626	2003020	Economic Reform Technical Assistance Project t	XDR	8,680,702	4,194,873,488			434,035	189,884,867	(421,002,090)	8,246,667	3,583,986,531
627	2003021	Poverty Reduction Support Credit	XDR	73,467,000	35,502,288,588			2,721,000	1,173,951,449	(3,582,252,881)	70,746,000	30,746,084,258
628	2003022	Improving Relevance & Quality of Undergraduate Education	XDR	23,253,837	11,237,214,644			861,253	371,580,115	(1,133,857,733)	22,392,584	9,731,776,795
629	2004020	Second North East Irrigated Agriculture Project (Yali Pubudamu SL)	XDR	34,701,527	16,769,210,541			836,181	365,818,860	(1,685,573,846)	33,865,345	14,717,817,835
630	2004021	E - Sri Lanka Development Project	XDR	25,033,451	12,097,197,632			596,034	262,430,658	(1,214,309,384)	24,437,417	10,620,457,589
631	2005020	North East Housing Reconstruction Project	XDR	42,924,000	20,742,649,559			1,022,000	459,429,992	(2,072,685,792)	41,902,000	18,210,533,775
632	2005021	Tsunami Emergency Recovery Project II	XDR	25,513,297	12,329,079,302			600,312	269,863,891	(1,232,076,113)	24,912,985	10,827,139,298
633	2006020	Road Sector Assistance Project	XDR	59,104,125	28,561,554,679			1,374,514	595,820,736	(2,876,548,729)	57,729,611	25,089,185,214
634	2007021	Puttalam Housing Project	XDR	6,283,011	3,036,210,204			1,570,754	680,885,630	(307,385,979)	4,712,258	2,047,938,595
635	2008020	Renewable Energy for Rural Economic Development Project	XDR	10,519,982	5,083,689,508			2,629,996	1,103,095,686	(551,620,064)	7,889,986	3,428,973,757
636	2008031	Dam Safety & Water Resources Planning	XDR	22,605,000	10,923,669,588			4,110,000	1,781,591,334	(1,104,184,543)	18,495,000	8,037,893,710
637	2008033	Public Sector Capacity Building Project	XDR	4,975,745	2,404,485,282			904,681	392,158,522	(243,049,783)	4,071,064	1,769,276,978

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
638	2008034	Additional Financing for North East Housing Reconstructions Project	XDR	14,407,182	6,962,144,882			2,619,487	1,177,564,680	(661,669,801)	11,787,695	5,122,910,402
639	2008035	Additional Financing for Education Sector Development Project	XDR	3,206,429	1,549,478,918			582,988	264,888,890	(144,447,212)	2,623,441	1,140,142,817
640	2008036	Additional Financing for Road Sector Assistance Project	XDR	32,774,327	15,837,908,658			5,958,969	2,583,077,108	(1,600,924,834)	26,815,358	11,653,906,716
641	2009014	Additional Financing for Health Sector Development Project	XDR	10,021,410	4,842,758,887			1,541,756	706,437,301	(451,079,195)	8,479,654	3,685,242,391
642	2009020	Seconded Community Development Livelihood Improvement Project	XDR	31,339,022	15,144,309,672			4,821,388	2,089,961,819	(1,529,831,894)	26,517,634	11,524,515,960
643	2010001	Provincial Roads Project	XDR	44,063,014	21,293,067,863			6,294,716	2,728,616,025	(2,150,417,871)	37,768,298	16,414,033,967
644	2010002	Emergency Additional Financing for Community Livelihoods in Conflict Affected Areas	XDR	5,318,190	2,569,969,049			759,742	332,377,433	(256,498,197)	4,558,448	1,981,093,420
645	2010003	Emergency Northern Recovery Project	XDR	28,626,784	13,833,644,657			4,089,541	1,772,722,693	(1,397,079,877)	24,537,243	10,663,842,088
646	2010024	Higher Education for the Twenty First Century Project	XDR	17,307,609	8,363,750,822			2,472,516	1,054,592,883	(861,853,540)	14,835,093	6,447,304,399
647	2010042	Sustainable Tourism Development Project	XDR	75,919	36,687,196			10,846	4,625,991	(3,780,598)	65,073	28,280,607
648	2010043	North East Local Services Improvement Project Pura Neguma	XDR	24,714,026	11,942,838,541			3,295,204	1,428,395,667	(1,205,860,773)	21,418,822	9,308,582,100
649	2010044	Small & Medium Enterprise Development Facility Project	XDR	25,392,881	12,270,888,630			3,385,718	1,467,631,343	(1,238,983,782)	22,007,163	9,564,273,505
650	2011010	Second Additional Financing for Road Sector Assistance Project	XDR	41,478,550	20,044,148,488			5,184,819	2,211,461,654	(2,059,496,508)	36,293,731	15,773,190,326
651	2011037	2nd & 3rd Additional Financing for Community Livelihood in Conflict Affected Areas	XDR	25,751,766	12,444,317,259			3,029,620	1,292,212,505	(1,277,100,497)	22,722,146	9,875,004,258
652	2012004	Additional Financing for E-Sri Lanka Development Project	XDR	5,691,157	2,750,202,194			234,175	99,881,720	(278,725,755)	5,456,982	2,371,594,719
653	2012012	Transforming the School Education System as the Foundation of a Knowledge Hub Project	XDR	50,866,234	24,580,665,619			2,093,000	892,719,456	(2,491,185,812)	48,773,234	21,196,760,351
654	2013030	Second Health Sector Development Project	XDR	107,854,008	52,119,511,524			4,262,494	1,841,983,792	(5,256,841,669)	103,591,515	45,020,686,063
655	2014010	Climate Resilience Improvement Management- CRIP	XDR	61,632,959	29,783,591,694			2,343,189	999,431,600	(3,016,932,174)	59,289,771	25,767,227,920
656	2014019	Strategic Cities Development Project	XDR	40,911,725	19,770,234,426			1,526,384	686,170,954	(1,967,266,003)	39,385,341	17,116,797,469
657	2014020	Additional Financing for Dam Safety & Water Resources Planning Project	XDR	46,015,322	22,236,504,618			1,716,796	771,768,465	(2,212,675,765)	44,298,527	19,252,060,388
658	2014022	Skills Development Project - (Portion A)	XDR	30,099,621	14,545,379,716			1,122,994	510,248,322	(1,441,941,340)	28,976,628	12,593,190,054
659	2015028	Water Supply and Sanitation Improvement Project	XDR	99,532,633	48,098,278,765	8,115,497	3,508,499,344	3,874,200	1,618,299,880	(4,888,515,105)	103,773,930	45,099,963,124
660	2015030	Early Childhood Development Project	XDR	25,538,804	12,341,404,647	(400,855)	(178,408,786)	1,106,938	461,651,186	(1,257,510,837)	24,031,010	10,443,833,838

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
661	2015031	Additional Financing for North East Local Services Improvement Project (NELSIP)	XDR	13,048,663	6,305,652,586			469,326	196,042,767	(642,652,502)	12,579,337	5,466,957,318
662	2016027	Additional Financing for Strategic Cities Development Project	XDR	13,365,280	6,458,655,336			464,024	197,918,194	(653,874,197)	12,901,256	5,606,862,944
663	2016028	Additional Financing for Climate Resilience Improvement Project	XDR	26,535,819	12,823,203,627			921,286	399,356,333	(1,291,817,250)	25,614,533	11,132,030,044
664	2016029	Ecosystem Conservation and Management Project	XDR	20,184,428	9,753,949,106	3,457,819	1,584,457,065	833,436	358,051,372	(1,067,687,003)	22,808,810	9,912,667,796
665	2016030	Competitiveness Transparency and Fiscal Sustainability Development Policy Financing	USD	100,000,000	36,311,000,000					(3,918,670,000)	100,000,000	32,392,330,000
666	2016043	Social Safety Nets Project	XDR	43,146,902	20,850,365,067	7,699,015	3,261,684,959	2,685,000	1,219,968,888	(1,961,433,060)	48,160,918	20,930,648,078
667	2017001	Agriculture Sector Modernization Project	XDR	45,460,043	21,968,170,287	17,217,499	7,562,806,650	2,810,611	1,172,595,113	(2,340,321,327)	59,866,931	26,018,060,496
668	2017017	Accelerating Higher Education Expansion and Development Operation (AHEAD) Programme	XDR	23,594,800	11,401,981,825			805,200	343,438,990	(1,154,223,697)	22,789,600	9,904,319,138
669	2017023	Transport Connectivity and Asset Management Project	XDR	27,925,261	13,494,639,254	13,848,876	6,109,771,142	1,876,379	810,080,847	(1,454,835,664)	39,897,758	17,339,493,885
670	2017024	Financial Sector Modernization Project	XDR	6,650,615	3,213,851,809	(1,725,965)	(625,343,273)	2,770,000	1,269,223,024	(382,878,313)	2,154,650	936,407,199
671	2018033	General Education Modernization Project	USD	54,261,536	19,702,906,373	9,820,274	3,301,637,108			(2,246,951,989)	64,081,810	20,757,591,492
672	2019021	Climate Smart Irrigated Agriculture Project	USD	37,879,065	13,754,267,423	25,070,274	8,322,632,383			(1,686,141,974)	62,949,340	20,390,757,832
673	2019027	Local Development Support Project	USD	28,949,331	10,511,791,543	8,382,351	2,766,406,896			(1,185,596,950)	37,331,682	12,092,601,489
674	2020009	Covid 19 Emergency Response & Health Systems Preparedness Project	USD	90,001,502	32,680,445,373					(3,526,861,856)	90,001,502	29,153,583,517
675	2020015	Add Financing for the COVID 19 Emergency Response & Health Systems Preparedness (Non Concessional Loan)	XDR	33,049,470	15,970,868,431					(1,607,628,632)	33,049,470	14,363,239,799
676	2020016	Add Financing for the COVID 19 Emergency Response & Health Systems Preparedness (Non Concessional Loan)	USD	38,531,893	13,991,315,555					(1,509,937,719)	38,531,893	12,481,377,836
677	2021007	Sri Lanka Integrated Watershed & Water Resources Management Project - Concessional Loan	XDR	5,733,341	2,770,587,033	4,498,808	1,961,688,600			(285,402,213)	10,232,149	4,446,873,420
678	2021008	Sri Lanka Integrated Watershed & Water Resources Management Project - Non Concessional Loan	USD	392,385	142,479,073					(15,376,290)	392,385	127,102,783
679	2021013	Second Additional Financing for the Covid 19 Emergency Response & Health System Preparedness Project	XDR	18,712,080	9,042,449,865					(910,213,579)	18,712,080	8,132,236,286

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
680	2021016	Kandy Multimodal Transport Terminal Development Project Non Concessional	USD	472,500	171,569,475					(18,515,716)	472,500	153,053,759
681	2023007	Resilience, Stability, and Economic Turnaround (RESET) Development Policy Financing	XDR			371,200,000	157,552,231,657			3,770,620,183	371,200,000	161,322,851,840
	International Fund for Agricultural			-	-						-	-
682	1978004	Kirindioya Irrigation & Settlement Project	USD	1,500,000	544,665,000			300,000	94,911,135	(61,045,905)	1,200,000	388,707,960
683	1981006	Anuradhapura Dry Zone Agricultural Project	XDR	751,046	362,936,446			93,876	40,420,104	(36,911,423)	657,170	285,604,919
684	1982004	Coconut Development Project	XDR	690,583	333,718,227			76,726	33,035,843	(33,901,244)	613,857	266,781,140
685	1982009	Kirindioya Irrigation & Settlement Project	XDR	879,645	425,080,793			87,964	40,520,846	(40,496,819)	791,681	344,063,128
686	1983004	Badulla, Rural Development Project	XDR	2,607,777	1,260,185,567			260,780	120,128,993	(120,055,885)	2,346,997	1,020,000,689
687	1986026	Kegalle Rural Development Project	XDR	2,010,201	971,412,051			154,630	71,230,714	(93,753,605)	1,855,571	806,427,732
688	1988088	Small Farmers & Landless Credit Project	XDR	1,616,502	781,160,464			104,292	48,042,384	(75,914,385)	1,512,210	657,203,695
689	1991033	2nd Badulla Integrated Rural Development	XDR	4,124,855	1,993,300,146			222,964	96,767,479	(200,777,993)	3,901,891	1,695,754,674
690	1992051	N-W Province Dry Zone Participatory Development t Project	XDR	2,275,324	1,099,530,552			113,764	49,374,137	(110,746,308)	2,161,560	939,410,108
691	1995040	North / Cen . Provin. Partici. Rural Development Project	XDR	2,339,584	1,130,583,613			179,968	78,107,005	(113,911,383)	2,159,616	938,565,226
692	1999007	Matale Regional Economic Advancement Project	XDR	4,158,593	2,009,603,907			259,912	112,803,093	(202,441,052)	3,898,681	1,694,359,763
693	2004022	Dry Zne Livelihood Support & Partnership Programme	XDR	10,986,526	5,309,143,300			499,390	214,612,082	(536,840,615)	10,487,136	4,557,690,603
694	2005022	Post Tsunami Coastal Rehabilitation & Resource Mgt Programme	XDR	7,048,925	3,406,331,467			313,300	134,732,232	(344,308,927)	6,735,625	2,927,290,308
695	2005023	Post Tsunami Livelihood Support & Partnership Programme	XDR	1,170,000	565,392,320			52,000	22,362,196	(57,149,337)	1,118,000	485,880,787
696	2007011	Smallholder Plantations Entrepreneurship Dev. Programme	XDR	11,068,717	5,348,861,493			462,104	198,588,483	(540,657,822)	10,606,613	4,609,615,188
697	2008025	Post Tsunami Coastal Rehabilitation & Resource Mgt Programme II	XDR	8,395,077	4,056,847,908			357,240	153,628,287	(409,990,142)	8,037,837	3,493,229,479
698	2008026	Post Tsunami Livelihood Support & Partnership Programme II	XDR	1,254,926	606,432,072			53,402	22,965,114	(61,286,801)	1,201,524	522,180,157
699	2010009	National Agribusiness Development Programme	XDR	12,431,237	6,007,287,080			460,416	197,998,324	(606,791,541)	11,970,821	5,202,497,215
700	2012008	Iranamadu Irrigation Development Project	XDR	13,869,479	6,702,304,768			478,334	198,358,727	(684,178,793)	13,391,145	5,819,767,248
701	2016016	Sri Lanka Smallholder Tea and Rubber Revitalization Project (STARR)	XDR	14,514,917	7,014,207,191	1,985,668	821,463,771	922,500	382,548,443	(682,915,088)	15,578,084	6,770,207,431

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
702	2017014	Implementation of Smallholder Agribusiness Partnership (SAP) Programme Loan No 2000001843	USD	22,927,247	8,325,112,818	10,100,810	3,414,608,587	2,962,000	923,168,762	(1,077,456,077)	30,066,058	9,739,096,567
703	2019010	Rathmalana-Moratuwa Wastewater Disposal Project- Stage I - Phase II	EUR	6,832,306	2,643,624,168					(192,567,862)	6,832,306	2,451,056,306
704	2021011		USD			2,000,000	686,935,000			(39,088,400)	2,000,000	647,846,600
	International Monetary Fund (IMF)										-	-
705	2023008	Sri Lanka's 2023-2026 Extended Fund Facility Arrangement from the International Monetary Fund	XDR			508,000,000	219,941,426,591			834,459,009	508,000,000	220,775,885,600
	KBC Bank										-	-
706	2014007	Implementation of Monaragala-Buttala Water Supply Project	EUR	5,088,775	1,968,999,788					(143,426,620)	5,088,775	1,825,573,168
	Nordea Bank Finland										-	-
707	1996008	2 nd Power Dist & Transm. Project (Anuradhapura)	EUR	2,828,342	1,094,370,419			217,564	80,433,209	(77,333,238)	2,610,778	936,603,973
708	1999055	The Skills Development Project	EUR	4,891,808	1,892,787,171			305,738	113,030,643	(134,526,473)	4,586,070	1,645,230,055
709	1999056	Southern Transport Development Project	EUR	2,848,209	1,102,057,509			178,013	65,810,991	(78,326,730)	2,670,196	957,919,788
710	2000052	Secondary Education Modernization Project	EUR	3,815,453	1,476,313,053			218,026	80,603,670	(105,150,187)	3,597,427	1,290,559,196
711	2019038	Strengthening of Health Delivery Service in the Northern Province under Financial Assistance of the Netherland	EUR	39,475,928	15,274,420,996					(1,112,625,096)	39,475,928	14,161,795,900
	OPEC Fund for International Development										-	-
712	2003076	Road Sector Development Project	USD	251,667	91,382,804			251,667	80,308,268	(11,074,536)	-	-
713	2010037	National Highway Sector Project	USD	4,000,100	1,452,476,311			533,320	171,670,989	(157,834,505)	3,466,780	1,122,970,817
714	2010038	Kalu Ganga Development Project	USD	13,167,743	4,781,339,213			328,418	105,714,886	(516,667,796)	12,839,325	4,158,956,531
715	2012024	Road Network Development Project	USD	20,346,033	7,387,847,850	1,289,393	419,069,705	2,666,660	858,374,254	(804,118,325)	18,968,765	6,144,424,975
716	2013023	Colombo National Highways Project	USD	21,416,732	7,776,629,310	2,228,550	720,999,369	3,333,320	1,045,866,316	(872,244,839)	20,311,961	6,579,517,524
717	2015014	Western Province Road Development Project	USD	10,322,998	3,748,383,637	1,558,775	492,955,209	1,133,320	383,144,269	(376,520,483)	10,748,452	3,481,674,094
718	2015015	Rehabilitation of the A 05 Road Corridor from Badulla to Chenkaladi Project	USD	30,107,552	10,932,353,158	5,038,572	1,623,861,980	4,000,000	1,352,289,800	(1,114,970,277)	31,146,124	10,088,955,061
719	2019045	Rehabilitation of the A 17 Road Corridor from Rakwana to Suriyakanda Project	USD	-	-	7,753,606	2,529,190,888			(17,617,080)	7,753,606	2,511,573,808
720	2017030	Kalu Ganga Development Project (Additional Loan)	USD	16,008,141	5,812,716,064	221,311	80,446,574	1,158,200	372,734,197	(638,498,748)	15,071,252	4,881,929,693
721	2018023	Technological Education Development Programme	USD	1,930,574	701,010,569	5,173,425	1,638,173,723	1,666,660	523,172,743	(54,730,934)	5,437,338	1,761,280,614
	Raiffeisen Zentral Bank										-	-
722	2008038	Up-grading of Technical Education (SLIATE) (Austria)	EUR	5,500,000	2,128,115,012					(155,016,951)	5,500,000	1,973,098,061

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
723	2012009	Development of Nuwara Eliya District General Hospital (Netherland)	EUR	12,503,325	4,837,911,687					(352,404,975)	12,503,325	4,485,506,712
724	2016001	Implementation of the Kochchikade Bridge	EUR	8,694,412	3,364,128,750					(245,051,127)	8,694,412	3,119,077,623
725	2017025	Enhancement and Upgrading of Technical Training Institute of Engineering Technology at Katunayaka	EUR	9,500,000	3,675,834,999					(267,756,550)	9,500,000	3,408,078,449
726	2017029	Obtaining 100 Ambulance Cars for Government Hospitals	EUR	9,851,393	3,811,799,331					(277,660,515)	9,851,393	3,534,138,816
	Riggs National Bank Washington										-	-
727	1994046	Sri Lanka -USAID Housing Guarantee Loan	USD	1,500,000	544,665,000					(58,780,050)	1,500,000	485,884,950
728	1997067	Sri Lanka -USAID Housing Guarantee Loan	USD	4,125,000	1,497,828,751					(161,645,138)	4,125,000	1,336,183,613
729	1998049	US Housing Guarantee Loan for Pvt. Sector	USD	1,892,812	687,298,746					(74,173,008)	1,892,812	613,125,738
	Saudi Fund (SF)											
730	2004043	Baticoloa - Trincomalee Road Project	SAR	5,212,630	503,426,478					(53,149,545)	5,212,630	450,276,933
731	2008001	Epilepsy Hospital & Health Centers Project	SAR	40,077,627	3,870,625,105					(408,643,511)	40,077,627	3,461,981,594
732	2008002	Development of Health Facilities in Colombo Project (Additional Loan)	SAR	5,836,315	563,660,834					(59,508,823)	5,836,315	504,152,011
733	2010028	Kalu Ganga Development Project	SAR	97,678,315	9,433,595,799					(995,957,399)	97,678,315	8,437,638,400
734	2012025	Road Network Development Project (Saudi Fund)	SAR	149,238,555	14,413,190,999	2,392,702	211,276,760			(1,526,271,651)	151,631,258	13,098,196,108
735	2015026	Improvement of Peradeniya - Badulla - Chenkaladi Road Project	SAR	113,084,723	10,921,519,004	5,180,735	445,264,892			(1,150,788,837)	118,265,459	10,215,995,060
736	2015027	Epilepsy Hospital & Health Centers Project (Additional Finance)	SAR	34,152,119	3,298,350,144					(348,225,247)	34,152,119	2,950,124,897
737	2017032	Wayaba University Township Development Project	SAR	17,288,614	1,669,703,233	26,781,386	2,293,745,164			(156,598,046)	44,070,000	3,806,850,351
738	2018024	Kalu Ganga Development Project (Additional Finance)	SAR	53,679,417	5,184,261,455	2,319,320	198,533,792			(545,517,962)	55,998,737	4,837,277,285
739	2019043	Constriction of Faculty of Medicine Project at the Sabaragamuwa University	SAR	1,841,643	177,862,582	396,511	33,561,685			(18,088,279)	2,238,154	193,335,988
	Standard Charted Bank (United Kingdom)										-	-
740	2019032	Establishment of Neonatal and Obstetrics Reference Center for the De Soyza Maternity Hospital Project	EUR	4,497,663	1,740,280,551					(126,766,168)	4,497,663	1,613,514,383
	Uni Credit Bank Austria										-	-
741	2013004	Augmentation of Mahiyangana Water Supply Project	EUR	7,803,715	3,019,491,348					(219,946,920)	7,803,715	2,799,544,428
742	2013006	Supply of 2 Nos Cardiac Catheterization System to Cardiology Dep. of the NHSL	EUR	1,905,600	737,333,809					(53,709,145)	1,905,600	683,624,664

24(ii) STATEMENT OF FOREIGN LOAN BALANCES (8343)

	Loan Key	Name of the Project	Loan Currency	Loan Balance as at 01-01-2023		Borrowings Accounted During the Year		Repayments During the Year		Parity Adjustment	Closing Balance as at 31.12.2023	
				Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
743	2013045	Upgrading of Sewerage Infrastructure at Kataragama Sacred City Area	EUR	9,975,000	3,859,626,738					(281,144,377)	9,975,000	3,578,482,361
744	2018003	Implementation of Kirama Katuwana Integrated Water Supply Scheme	EUR	9,758,558	3,775,878,735	727,053	222,266,266			(236,483,434)	10,485,611	3,761,661,567
745	2018017	Supply and Installation of Laboratory and Medical Equipment for the Ministry of Highways in SL	EUR	4,928,000	1,906,791,040					(138,895,187)	4,928,000	1,767,895,853
746	2019008	Supply of Freighting Vehicles Equipment For the Colombo Municipal Council	EUR	10,317,000	3,991,956,810					(290,783,613)	10,317,000	3,701,173,197
	ERSTE BANK- AUSTRIA										-	-
747	2018016	Upgrading of Operation Theatres ICU Equipment Under a Strain Soft Scheme	EUR	8,620,618	3,335,575,552					(242,971,243)	8,620,618	3,092,604,309
	Export Import Bank of China (EIBC)										-	-
748	2005045	Puttalam Coal Power Project - Preferential Buyer's Credit	USD	100,000,000	36,311,000,000					(3,918,670,000)	100,000,000	32,392,330,000
749	2006045	Puttalama Coal Power Project - Buyer's Credit Facility	USD	45,894,728	16,664,834,769					(1,798,462,947)	45,894,728	14,866,371,822
750	2009027	Puttalam Coal Power Project - Phase II	USD	445,500,000	161,765,505,000					(17,457,674,850)	445,500,000	144,307,830,150
751	2007044	Hambantota Port Development Project	USD	69,710,622	25,312,623,870					(2,731,729,222)	69,710,622	22,580,894,648
752	2012032	Hambantota Port Development Project Phase II	CNY	673,428,367	35,144,744,957					(4,389,742,814)	673,428,367	30,755,002,143
753	2012033	Hambantota Port Development Project - Phase II	USD	484,615,385	175,968,692,304					(18,990,477,692)	484,615,385	156,978,214,612
754	2013014	Hambantota Port Development Phase I for Ancillary Work and Supply of Equipment Project	CNY	632,576,921	33,012,797,846					(4,123,452,661)	632,576,921	28,889,345,185
755	2010006	Mattala Hambantota International Airport Project	CNY	653,654,787	34,112,805,282					(4,260,848,728)	653,654,787	29,851,956,554
		Grand Total			**7,665,018,983,131**		**831,951,611,110**		**337,296,566,144**	**(857,917,918,980)**		**7,301,756,109,116**

24(iii) FOREIGN CURRENCY TERM FINANCING FACILITY- (9190)

Loan Key	Project Name	Loan Currency	Balance as at 01-01-2023		Accounted During the Year		Repayments		Parity	Closing Balance as at 31.12.2023	
			Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
2018044	Foreign Currency Term Financing Facility	USD	909,100,000	330,103,301,000	-	-	-	-	(35,624,628,970)	909,100,000	294,478,672,030
2020008	Foreign Currency Term Financing Facility	USD	500,000,000	181,555,000,000	-	-	-	-	(19,593,350,000)	500,000,000	161,961,650,000
2021002	Foreign Currency Term Financing Facility	USD	500,000,000	181,555,000,000	-	-	-	-	(19,593,350,000)	500,000,000	161,961,650,000
2021026	Foreign Currency Term Financing Facility	CNY	2,000,000,000	104,375,600,000	-	-	-	-	(13,037,000,000)	2,000,000,000	91,338,600,000
	Total		**3,909,100,000**	**797,588,901,000**	**-**	**-**	**-**	**-**	**(87,848,328,970)**	**3,909,100,000**	**709,740,572,030**

24(iv) INTERNATIONAL SOVEREIGN BOND (9194)

Loan Key	Project Name	Loan Currency	Balance as at 01-01-2023		Accounted During the Year		Repayments		Parity	Closing Balance as at 31.12.2023	
			Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Loan Currency Amount	Rs.	Rs.	Loan Currency Amount	Rs.
2012018	International Sovereign Bond	USD	1,000,000,000	363,110,000,000	-	-	-	-	(39,186,700,000)	1,000,000,000	323,923,300,000
2015008	International Sovereign Bond	USD	650,000,000	236,021,500,000	-	-	-	-	(25,471,355,000)	650,000,000	210,550,145,000
2015029	International Sovereign Bond	USD	1,500,000,000	544,665,000,000	-	-	-	-	(58,780,050,000)	1,500,000,000	485,884,950,000
2016024	International Sovereign Bond	USD	1,000,000,000	363,110,000,000	-	-	-	-	(39,186,700,000)	1,000,000,000	323,923,300,000
2017012	International Sovereign Bond	USD	1,500,000,000	544,665,000,000	-	-	-	-	(58,780,050,000)	1,500,000,000	485,884,950,000
2018013	International Sovereign Bond	USD	1,250,000,000	453,887,500,000	-	-	-	-	(48,983,375,000)	1,250,000,000	404,904,125,000
2018014	International Sovereign Bond	USD	1,250,000,000	453,887,500,000	-	-	-	-	(48,983,375,000)	1,250,000,000	404,904,125,000
2019013	International Sovereign Bond	USD	1,000,000,000	363,110,000,000	-	-	-	-	(39,186,700,000)	1,000,000,000	323,923,300,000
2019014	International Sovereign Bond	USD	1,400,000,000	508,354,000,000	-	-	-	-	(54,861,380,000)	1,400,000,000	453,492,620,000
2019033	International Sovereign Bond	USD	500,000,000	181,555,000,000	-	-	-	-	(19,593,350,000)	500,000,000	161,961,650,000
2019034	International Sovereign Bond	USD	1,500,000,000	544,665,000,000	-	-	-	-	(58,780,050,000)	1,500,000,000	485,884,950,000
	Total		**12,550,000,000**	**4,557,030,500,000**	**-**	**-**	**-**	**-**	**(491,793,085,000)**	**12,550,000,000**	**4,065,237,415,000**

Note - 27(I)- DEPOSIT ACCOUNTS BALANCES
AS AT 31ST DECEMBER 2023 (6000 & 6003)

Rs.

Category	Opening Balances as at 01.01.2023	Debits	Credits	Closing Balance as at 31.12.2023
6000/1	9,198,517,381	1,108,680,326	1,712,708,687	9,802,545,743
6000/2	547,812,934	864,996,713	852,165,989	534,982,210
6000/3	(929,023)	-	-	(929,023)
6000/5	1,034	1,034	-	-
6000/6	24,336,438,070	12,433,871,392	17,111,347,702	29,013,914,380
6000/7	1,000,000,000	-	-	1,000,000,000
6000/8	498,721,797	-	76,374,332	575,096,129
6000/10	2,519,446,845	5,427,407,155	6,784,221,950	3,876,261,641
6000/11	4,656,127,908	4,658,127,908	2,000,000	-
6000/13	29,375,337,507	136,582,522,677	125,432,255,854	18,225,070,684
6000/14	1,252,041,291	18,448,127,174	18,161,905,290	965,819,406
6000/16	11,748,149,370	4,644,140,687	3,188,213,609	10,292,222,292
6000/17	2,762,779,868	9,186,464,501	9,194,618,190	2,770,933,557
6000/18	12,787,045,180	39,684,569,921	43,817,172,867	16,919,648,126
6000/19	345,069,579	1,472,875,309	1,356,354,219	228,548,489
6000/20	134,767,597	1,681,139,491	1,754,934,943	208,563,049
Sub Total	**101,161,327,336**	**236,192,924,286**	**229,444,273,633**	**94,412,676,683**
6003/1	(10,000,000)	-	10,000,000	-
Sub Total	**(10,000,000)**	**-**	**10,000,000**	**-**
Grand Total	**101,151,327,336**	**236,192,924,286**	**229,454,273,633**	**94,412,676,683**

Explanatory Notes

Note 13 - Statement of Non-Current Assets

As stated in the Statement of Financial Position as at 31st December 2023, 18 Special Spending Units, 29 Government Ministries, 96 Departments and 25 District Secretariats have reported non-financial assets at cost or revalued amount amounting to Rs. 2,537,166,871,940 Balance part of the non-financial assets of the above mentioned institutes if any, and other Ministries / Departments which have not yet been recorded the non-financial assets will also be bringing to the same system gradually, to be completed by 2024.

Note 24(II) - Foreign Loan Balances (8343)

(i) Foreign loans are included the loans outstanding as at 31.12.2023 which were recorded in the CS-DRMS cutoff date 17.01.2024.

(ii) Following loans are unaccounted as at 31.12.2023

Loan Key	Project Name	Loan Currency	Loan Currency Amount	Rs.
2016035	Technical Assistance Loan Agreement	XDR	80,038.81	36,566,488.86
2016039	Anuradhapura Integrated Urban Development	EUR	100.44	35,874.75

2018016	Upgrading of Operation Theatres ICU Equipment under a Strain Soft Scheme	EUR	966,956.91	192,524,524.62
2022011	Importation of Essential Commodities under Indian Credit Facility (USD 1000 Mn)	USD	47,669,725.01	16,874,110,668.84
Total				**17,103,237,557.07**

(iii) In terms of the Government interim policy decision dated 12.04.2022, the repayment of external loans including International Sovereign Bonds, Foreign Currency Term Financing Facility, and all bilateral credits was suspended pending the restructuring of foreign loans.

Schedule V - Total Revenue and Expenditure of Provincial Councils

Total Revenue of Rs. 85,679,959,231 and Total Expenditure of Rs. 440,515,378,301 were reported in respect of 9 Provincial Councils (Provisional figures) during the financial year.

Adopt New Accounting Policies

Previously adopted accounting method on reporting Treasury Bonds was revised from the year 2016. From 2016 and onward Treasury Bonds are recorded on their face value, and required adjustments have been done accordingly. Adjustments were made in the year 2021 for accounting of accumulated discount value of the Treasury bonds issued prior to 2016.

Shareholdings in Government Owned or Other Companies

During the fiscal year 2021 and 2022, capital infusions were injected into the Government Owned Companies through the Equity Vote of the Public Enterprise Department. However, these transactions were not promptly recorded in the main ledger accounts within the same financial year, primarily due to the non-issuance of corresponding share certificates. Despite the absence of share certificates, a deliberate decision has been made to rectify this discrepancy incorporating the aforementioned capital infusions into the main ledger accounts in 2023. The details of which are as follows;

- **Financial Year 2021 & 2022 - Capital Infusion was Made but not Issued the Corresponding Share Certificate**

No	Government Owned Companies	Expenditure Incurred Vote Code	Amount in Rs
Financial Year 2021			
01	National Development Bank	241-01-01-0-2301-018	21,759,975.00
02	Mihin Lanka Ltd	241-01-01-0-2301-022	271,935,593.62
03	Ceylon Fertilizer Company Ltd	241-01-01-0-2301-023	114,508,740.57
	Total		**18,408,181,585.27**
Financial Year 2022			
04	Mihin Lanka	241-01-01-0-2301-022	441,460,721.30
05	Techno Park Development Company (Pvt) Ltd	241-01-01-0-2301-025	22,000,000.00
06	North Sea (Pvt) Ltd	241-01-01-0-2301-027	10,000,000.00
	Total		**473,460,721.30**

- **Financial Year 2023 - Capital Infusion was Made but not Issued the Corresponding Share Certificate**

No	Government Owned Companies	Expenditure Incurred Vote Code	Amount in Rs
Financial Year 2023			
01	Independent Television Network Ltd.	241-01-01-0-2301-28	49,500,000.00
02	North Sea (Pvt) Ltd	241-01-01-0-2301-027	12,838,881.00
03	Sri Lanka Telecom PLC	241-01-01-0-2301-041	1,271,480,515.60

Nature and Purpose of Reserves

The Government creates and maintains reserves in terms of specific local requirements.

Consolidated Fund

The funds of the Republic not allocated by law to specific purposes form the Consolidated Fund into which shall be paid the produce of all taxes, imposts, rates and duties and all other revenues and receipts of the Republic not allocated to specific purposes.

Contingency Fund

A Fund Created by Parliament by law for the purpose of providing for urgent and unforeseen expenditure.

Foreign Loan Revolving Funds

Funds created for recording loan receipts and reimbursements for expenditure incurred.

Public Service Provident Fund Account

A Fund established to afford Provident Fund benefits to those public servants who are not pensionable.

Teachers Widows Orphans Pension Fund

A fund established for the payment of pension to widowers and orphans of teachers who are entitled to the payment of pension under the Minutes of pension.

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES

SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
1	Urban Development Authority		National Savings Bank	Secure the Loan Facility				2,770.00	6-Nov-09	5-Nov-24				212.00
2	Road Development Authority		Commercial Bank	Secure the Loan Facility				829.25	1-Sep-11	31-Mar-30				829.25
3	General Sir John Kotelawala Defence University		Bank of Ceylon	Secure the Loan Facility				85.00	29-Aug-11	31-Dec-26				17.43
4	Road Development Authority		People's Bank	Secure the Loan Facility				1,291.08	14-Mar-12	20-Apr-30				1,291.08
5	Road Development Authority		People's Bank	Secure the Loan Facility				785.39	21-Mar-12	28-Apr-30				785.39
6	Road Development Authority		People's Bank	Secure the Loan Facility				4,647.57	21-Mar-12	02-May-30				4,647.60
7	Road Development Authority		People's Bank	Secure the Loan Facility				1,656.01	21-Mar-12	02-May-30				1,656.01
8	Road Development Authority		Commercial Bank	Secure the Loan Facility				840.62	15-Nov-12	31-Mar-30				840.62
9	Road Development Authority		Commercial Bank	Secure the Loan Facility				873.27	26-Dec-12	31-Mar-30				873.27
10	Road Development Authority		Hatton National Bank	Secure the Loan Facility				1,386.37	28-Dec-12	01-Apr-32				1,386.37
11	Road Development Authority		DFCC Bank	Secure the Loan Facility				367.32	31-Dec-12	31-Mar-30				367.32
12	Road Development Authority		Hatton National Bank	Secure the Loan Facility				2,283.87	14-May-13	01-Apr-32				2,283.87
13	General Sir John Kotelawala Defence University		Bank of Ceylon	Secure the Loan Facility				750.00	7-Jun-13	30-Jun-28				120.66
14	Road Development Authority		Hatton National Bank	Secure the Loan Facility				1,301.55	11-Jul-13	01-Apr-34				1,301.55
15	Road Development Authority		Hatton National Bank	Secure the Loan Facility				1,323.38	11-Jul-13	01-Apr-34				1,323.38
16	Road Development Authority		Hatton National Bank	Secure the Loan Facility				734.21	5-Aug-13	01-Apr-34				734.21
17	Road Development Authority		Hatton National Bank	Secure the Loan Facility				1,769.27	5-Aug-13	01-Apr-34				1,769.27
18	Road Development Authority		Hatton National Bank	Secure the Loan Facility				1,147.84	30-Aug-13	01-Apr-34				1,147.84
19	Road Development Authority		Hatton National Bank	Secure the Loan Facility				838.28	28-Nov-13	01-Apr-34				838.28
20	Road Development Authority		Hatton National Bank	Secure the Loan Facility				1,018.01	28-Nov-13	01-Apr-34				1,018.01
21	Road Development Authority		Hatton National Bank	Secure the Loan Facility				357.14	28-Nov-13	01-Apr-34				357.14
22	Road Development Authority		Hatton National Bank	Secure the Loan Facility				4,786.43	28-Nov-13	01-Apr-34				4,786.43
23	Road Development Authority		Hatton National Bank	Secure the Loan Facility				1,292.84	28-Nov-13	01-Apr-34				1,292.84

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES
SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
24	National School of Business Management Limited		Bank of Ceylon	Secure the Loan Facility				8,600.00	18-Dec-13	31-Dec-28				6,515.00
25	Road Development Authority		DFCC Bank	Secure the Loan Facility				529.19	27-Dec-13	31-Mar-32				529.19
26	Road Development Authority		Hatton National Bank	Secure the Loan Facility				1,492.31	27-Dec-13	01-Apr-34				1,492.31
27	Road Development Authority		National Development Bank PLC	Secure the Loan Facility				4,282.29	11-Feb-14	01-Apr-34				4,282.92
28	Road Development Authority		National Development Bank PLC	Secure the Loan Facility				560.41	13-Feb-14	01-Apr-34				560.41
29	Road Development Authority		National Development Bank PLC	Secure the Loan Facility				693.93	14-Mar-14	01-Apr-34				693.93
30	Road Development Authority		National Development Bank PLC	Secure the Loan Facility				376.74	25-Mar-14	01-Apr-34				376.74
31	Road Development Authority		Hatton National Bank	Secure the Loan Facility				401.65	25-Mar-14	01-Apr-34				401.65
32	Road Development Authority		Commercial Bank	Secure the Loan Facility				544.11	3-Apr-14	31-Mar-34				544.11
33	Road Development Authority		Commercial Bank	Secure the Term Loan Facility				1,668.68	15-Jul-14	31-Mar-34				1,668.68
34	Road Development Authority		National Development Bank PLC	Secure the Loan Facility				385.83	26-Aug-14	01-Apr-34				385.83
35	Road Development Authority		People's Bank	Secure the Term Loan Facility	44.71			-	22-Sep-14	30-Sep-27	15.46			
36	Sri Lanka Land Reclamation & Development Corporation		National Savings Bank	Secure the Loan Facility				2,000.00	26-Sep-14	31-Oct-28				1,334.30
37	Sri Lanka Land Reclamation & Development Corporation		National Savings Bank	Secure Term Loan Facility				1,500.00	13-Jul-15	31-Oct-28				
38	National Water Supply & Drainage Board		Bank of Ceylon	Secure Term Loan Facility				1,148.06	12-Nov-14	31-May-29				931.24
39	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Loan Facility				2,792.07	14-Nov-14	30-Nov-29				2,386.42
40	National Water Supply & Drainage Board		National Development Bank PLC	Secure Term Loan Facility				2,800.00	9-Dec-14	31-Dec-29				1,898.91
41	National Water Supply & Drainage Board		DFCC Bank	Secure Short Term Loan Facility				2,900.00	30-Dec-14	31-Dec-29				1,966.71
42	National Water Supply & Drainage Board		Bank of Ceylon	Secure Term Loan Facility				3,041.00	30-Dec-14	30-Jun-29				3,678.12
43	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Term Loan Facility				1,870.50	31-May-16	30-Jun-29				
44	Airport & Aviation Services (Sri Lanka) Limited		Japan International Corporation Agency (JICA)	Secure Term Loan Facility			28969	-	28-Mar-12	28-Mar-52			16,020.90	
45	National Water Supply & Drainage Board		Bank of Ceylon	Secure Term Loan Facility				1,500.00	28-Jul-14	31-Jan-30				2,146.05

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES
SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
46	National Water Supply & Drainage Board		Bank of Ceylon	Secure Term Loan Facility				1,500.00	3-Jun-16	31-Jan-30				
47	National Water Supply & Drainage Board		Bank of Ceylon	Loan Facility				3,014.83	29-Sep-15	31-Mar-30				5,991.69
48	National Water Supply & Drainage Board		Bank of Ceylon	Secure Term Loan Facility				3,936.67	24-May-16	31-Mar-30				
49	National Water Supply & Drainage Board		Bank of Ceylon	Secure The Commercial Loan				1,141.36	7-Oct-19	31-Mar-30				
50	National Water Supply & Drainage Board		National Development Bank PLC	Secure Term Loan Facility				1,074.13	29-Sep-15	31-Dec-30				1,397.68
51	National Water Supply & Drainage Board		National Development Bank PLC	Sovereign Guarantee				2,506.30	21-Feb-19	31-Dec-30				
52	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Loan Facility				1,015.00	28-Jan-16	30-Jul-30				1,167.33
53	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Term Loan Facility				485.03	22-Jan-21	30-Jul-30				
54	National Water Supply & Drainage Board		Bank of Ceylon	Secure Term Loan Facility				2,890.00	4-Mar-16	15-Sep-30				2,594.03
55	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Term Loan Facility				847.66	29-Jan-21	15-Sep-30				
56	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Term Loan Facility				948.00	4-Mar-16	15-Sep-30				894.43
57	National Water Supply & Drainage Board		Bank of Ceylon	Sovereign Guarantee				33.00	16-Nov-20	15-Sep-30				
58	Telecommunications Regulatory Commission of Sri Lanka		Exim Bank of China	Secure the Loan Facility	88.66			-	18-May-13	31-Jul-26	14.07			
59	Airport & Aviation Services (Sri Lanka) Limited		Japan International Corporation Agency (JICA)	Secure the Term Loan Facility			45,428.00	-	9-May-16	9-May-56				
60	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Total Term Loan Facility				300.00	29-Jul-16	31-Jan-31				250.52
61	National Water Supply & Drainage Board		Bank of Ceylon	Sovereign Guarantee				454.79	21-Feb-19	31-Jan-31				
62	National Water Supply & Drainage Board		People's Bank	Secure the Loan Facility				397.00	29-Jul-16	31-Jul-31				244.82
63	National Water Supply & Drainage Board		People's Bank	Secure the Term Loan Facility				603.00	21-Feb-19	31-Jul-31				
64	National Water Supply & Drainage Board		DFCC Bank	Secure the Term Loan Facility				937.87	9-Aug-16	11-Jul-31				2,330.75
65	National Water Supply & Drainage Board		DFCC Bank	Secure the Loan Facility				1,358.98	6-Nov-17	11-Jul-31				
66	National Water Supply & Drainage Board		DFCC Bank	Secure the Term Loan Facility				829.40	4-Jan-19	11-Jul-31				
67	National Water Supply & Drainage Board		Bank of Ceylon	Secure Term Loan Facility	29.10			-	31-Aug-16	28-Feb-31				4,154.79
68	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Term Loan Facility	16.20			-	31-Aug-16	28-Feb-31				2,172.94
69	National Water Supply & Drainage Board		Exim Bank of India	Secure Term Loan Facility	164.90			-	28-Sep-16	28-Sep-31	91.57			

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES

SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
70	National Water Supply & Drainage Board		Exim Bank of India	Secure the Loan Facility	91.80			-	28-Sep-16	28-Sep-31	60.81			
71	National Water Supply & Drainage Board		China Development Bank	Secure Term Loan Facility	48.77			-	9-Sep-16	20-Mar-32	150.08			
72	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Loan Facility	34.43			-	28-Nov-16	28-Nov-31				4,911.54
73	National Water Supply & Drainage Board		Hatton National Bank	Secure the Term Loan Facility		23.4174		-	9-Dec-16	14-Dec-30				2,695.60
74	National Water Supply & Drainage Board		People's Bank	Sovereign Guarantee				560.97	13-Feb-17	13-Feb-32				404.29
75	Airport & Aviation Services (Sri Lanka) Limited		Hong Kong & Shanghai Banking Co.Ltd.	Secure the Term Loan Facility	44.14			-	1-Mar-17	1-Mar-32	29.50			
76	National Water Supply & Drainage Board		National Development Bank PLC	Buyers Credit Loan				4,500.00	25-Jul-17	26-Jul-35				13,611.51
77	National Water Supply & Drainage Board		National Development Bank PLC	Secure the Term Loan Facility				6,500.00	18-Feb-19	26-Jul-35				
78	National Water Supply & Drainage Board		National Development Bank PLC	Secure Term Loan Facility				4,000.00	16-Feb-21	26-Jul-35				
79	National Water Supply & Drainage Board		Bank of Ceylon	Loan- SLP 114	9.67			-	19-Oct-17	23-Oct-32				1,485.50
80	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Loan Facility	18.10			-	19-Oct-17	23-Oct-32				2,915.96
81	National Water Supply & Drainage Board		China Development Bank	Secure the Term Loan Facility	13.70			-	21-Aug-17	21-Aug-42	40.41			
82	Road Development Authority		Sampath Bank	Secure the Term Loan Facility				14,500.00	20-Dec-17	31-Dec-32				11,863.64
83	Ceylon Electricity Board		Asian Development Bank	Secure Term Loan Facility	90.00			-	29-Jun-17	15-May-41	57.34			
84	Ceylon Electricity Board		Asian Development Bank	Secure the Total Term Loan	150.00			-	10-Jul-17	15-Nov-41	115.62			
85	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				1,387.00	24-Jan-18	31-Jan-33				838.77
86	National Water Supply & Drainage Board		Uni Credit Bank Austria AG	Secure the Term Loan Facility		50.6		-	28-Mar-18	31-Aug-29		40.80		
87	National Water Supply & Drainage Board		People's Bank	Secure the Term Loan Facility		7.62477		-	6-Apr-18	10-Apr-33				1,084.00
88	State Development and Construction Corporation		Bank of Ceylon	Secure the Term Loan Facility				1,126.81	8-Jun-18	11-Jun-33				990.60
89	State Engineering Corporation		Bank of Ceylon	Secure the Term Loan Facility				1,280.26	30-Jun-18	30-Jun-33				1,999.99
90	State Engineering Corporation		Bank of Ceylon	Secure the Term Loan Facility				719.74	22-Oct-18	30-Jun-33				
91	Ceylon Electricity Board		Asian Development Bank	Sovereign Guarantee	160.00			-	22-Nov-17	15-Sep-37	133.96			
92	National Water Supply & Drainage Board		People's Bank	Sovereign Guarantee				128.32	13-Jul-18	31-Jul-33				34.57
93	State Engineering Corporation		Bank of Ceylon	Secure the Term Loan Facility				300.00	6-Aug-18	8-Aug-28				300.00
94	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				10,000.00	13-Aug-18	15-Aug-33				20,952.38

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES
SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
95	Road Development Authority		Bank of Ceylon	Secure the Total Term Loan Facility				5,766.52	3-Sep-18	15-Aug-33				
96	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				4,150.00	11-Sep-18	15-Aug-33				
97	Road Development Authority		Bank of Ceylon	Term Loan Facility				1,854.99	17-Sep-18	15-Aug-33				
98	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				228.49	9-Apr-19	15-Aug-33				
99	Ceylon Petroleum Corporation		People's Bank	Secure the Term Loan Facility	7.73			-	31-Aug-18	15-Sep-31	6.18			
100	Ceylon Shipping Corporation Ltd		People's Bank	Term Loan Facility	71.91			-	7-Sep-18	03-Jun-34	50.99			
101	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Term Loan Facility				382.24	25-Sep-18	15-Sep-33				382.24
102	Building Materials Corporation Ltd		Bank of Ceylon	Sovereign Guarantee				500.00	22-Oct-18	19-Oct-33				500.00
103	Road Development Authority		Bank of Ceylon	Loan Facility				5,000.00	12-Dec-18	20-Dec-33				8,217.39
104	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				4,000.00	28-Dec-18	20-Dec-33				
105	National Water Supply & Drainage Board		ING Bank, NV of Netherlands	Sovereign Guarantee		12.2934		-	12-Dec-18	4-Jul-23		3.86		
106	National Water Supply & Drainage Board		ING Bank, NV of Netherlands	Secure the Total Term Loan Facility		70.66		-	12-Dec-18	3-Oct-33		67.46		
107	Road Development Authority		DFCC Bank	Secure the Loan Facility				5,000.00	14-Feb-19	12-Mar-34				4,565.22
108	Airport & Aviation Services (Sri Lanka) Limited		Hatton National Bank	Secure the Term Loan Facility				4,000.00	22-Mar-19	21-Mar-34				4,000.00
109	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				10,000.00	4-Apr-19	15-Apr-34				21,874.99
110	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				5,000.00	7-May-19	15-Apr-34				
111	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				5,000.00	6-Jun-19	15-Apr-34				
112	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				5,000.00	21-Jun-19	15-Apr-34				
113	Ceylon Petroleum Corporation		China National Chemical Engineering No.14 Construction Co. Ltd	Secure the Term Loan Facility	43.78			-	26-Jun-19	31-Jan-31	26.30			
114	Sri Lankan Airlines Limited		DB Trustees (Hong Kong) Limited	Secure the Term Loan Facility	175.00			-	26-Jun-19	25-Jun-24	175.00			
115	Ceylon Electricity Board		Industrial And Commercial Bank of China Limited	Secure the Term Loan Facility	41.97			-	2-Jul-19	23-Apr-26	26.53			
116	National Water Supply & Drainage Board		National Savings Bank	Secure The Export Credit Facility				15,000.00	30-Jun-20	15-Jul-35				14,375.00
117	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Term Loan Facility				2,500.00	9-Jul-20	15-Jul-35				5,041.77
118	National Water Supply & Drainage Board		Bank of Ceylon	Secure the Term Loan Facility				3,351.94	25-Aug-20	15-Jul-35				

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES
SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
119	General Sir John Kotelawala Defence University		National Savings Bank	Secure the Debenture	44.00			26,907.85	23-Jul-20	17-Sep-33				33,377.22
120	National Water Supply & Drainage Board		People's Bank	Secure the Term Loan Facility				2,874.69	31-Jul-20	15-Aug-35				1,767.37
121	National Paper Corporation		People's Bank	Secure the Term Loan Facility				40.00	22-Oct-20	31-Dec-25				18.46
122	Road Development Authority		National Savings Bank	Loan Facility				10,000.00	22-Oct-20	30-Jun-35				9,583.33
123	Ceylon Electricity Board		National Savings Bank	Sovereign Guarantee				5,000.00	26-Nov-20	15-Dec-28				5,000.00
124	National Water Supply & Drainage Board		National Savings Bank	Secure the Long Term Loan Facility				15,000.00	9-Dec-20	15-Dec-35				14,375.00
125	Road Development Authority		People's Bank	Secure the Term Loan Facility				10,000.00	30-Dec-20	31-Dec-35				10,000.00
126	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				1,600.33	30-Dec-20	01-Apr-32				1,600.33
127	Road Development Authority		National Savings Bank	Secure the Loan Facility				891.41	30-Dec-20	01-Apr-32				891.41
128	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				1,541.38	30-Dec-20	01-Apr-34				1,541.38
129	Road Development Authority		National Savings Bank	Working Capital Facility				325.86	30-Dec-20	01-Apr-32				325.86
130	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				1,178.22	30-Dec-20	01-Apr-34				1,178.22
131	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				1,510.58	30-Dec-20	01-Apr-34				1,510.58
132	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				2,538.76	30-Dec-20	01-Apr-34				2,538.76
133	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				1,214.30	30-Dec-20	01-Apr-34				1,214.30
134	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,062.50	30-Dec-20	01-Apr-32				1,062.50
135	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,196.73	30-Dec-20	01-Apr-34				1,196.73
136	Road Development Authority		National Savings Bank	Secure the Loan Facility				2,556.02	30-Dec-20	01-Apr-34				2,556.02
137	Road Development Authority		National Savings Bank	Secure the Loan Facility				2,935.67	30-Dec-20	01-Apr-34				2,935.67
138	Road Development Authority		National Savings Bank	Secure the Loan Facility				5,217.03	30-Dec-20	01-Apr-34				5,217.03
139	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,350.00	30-Dec-20	01-Apr-34				1,350.00
140	Road Development Authority		National Savings Bank	Secure the Loan Facility				2,397.94	30-Dec-20	01-Apr-34				2,397.94
141	Road Development Authority		National Savings Bank	Secure the Loan Facility				677.25	30-Dec-20	01-Apr-34				677.25
142	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,113.19	30-Dec-20	01-Apr-34				1,113.19
143	Road Development Authority		National Savings Bank	Secure the Loan Facility				947.84	30-Dec-20	01-Apr-34				947.84

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES
SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
144	Road Development Authority		National Savings Bank	Secure the Loan Facility				713.50	30-Dec-20	01-Apr-35				713.50
145	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,279.16	30-Dec-20	01-Apr-35				1,279.16
146	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,718.35	30-Dec-20	01-Apr-35				1,718.35
147	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,451.49	30-Dec-20	01-Apr-35				1,451.49
148	Road Development Authority		National Savings Bank	Secure the Loan Facility				319.76	30-Dec-20	01-Apr-35				319.76
149	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,059.03	30-Dec-20	01-Apr-34				1,059.03
150	Road Development Authority		National Savings Bank	Secure the Loan Facility				787.27	30-Dec-20	01-Apr-34				787.27
151	Road Development Authority		National Savings Bank	Secure the Loan Facility				1,229.27	30-Dec-20	1-Apr-35				1,229.27
152	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				744.83	30-Dec-20	1-Apr-34				744.83
153	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				1,108.00	30-Dec-20	1-Apr-35				1,108.00
154	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				11,200.00	30-Dec-20	01-Apr-35				11,200.00
155	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				7,500.00	30-Dec-20	1-Apr-35				7,500.00
156	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				10,000.00	5-Jan-21	1-Jan-36				10,000.00
157	National Water Supply & Drainage Board		Commercial Bank	Secure the Term Loan Facility				968.36	20-Jan-21	15-Jul-29				685.89
158	National Water Supply & Drainage Board		Hatton National Bank	Secure the Loan Facility				6,046.03	11-Feb-21	1-Jul-31				5,091.40
159	National Water Supply & Drainage Board		Hatton National Bank	Settle Compensation Payment for Land Acquisition				1,471.36	11-Feb-21	01-Jan-31				1,226.13
160	National Water Supply & Drainage Board		National Savings Bank	Secure the Term Loan Facility				710.61	16-Feb-21	31-May-29				521.11
161	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				5,000.00	19-Feb-21	20-Feb-36				10,000.00
162	Road Development Authority		National Savings Bank	Secure Term Loan Facility				5,000.00	15-Mar-21	20-Feb-36				
163	Ceylon Electricity Board		People's Bank	Secure Term Loan Facility				6,500.00	3-Mar-21	26-Jun-29				5,444.76
164	Bank of Ceylon & People's Bank		Asian Infrastructure Investment Bank (AIIB)	Secure Term Loan Facility	180.00			-	21-Mar-21	21-Mar-27	160.00			
165	Road Development Authority		Bank of Ceylon	Term Loan Facility				10,000.00	9-Jun-21	10-Jun-36				10,000.00
166	National Paper Corporation		People's Bank	Sovereign Guarantee				100.00	25-Jun-21	30-Jun-26				57.41
167	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				3,250.00	15-Jul-21	15-Jul-36				3,250.00

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES
SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
168	Road Development Authority		National Savings Bank	Working Capital Facility				10,000.00	29-Jul-21	30-Jul-36				10,000.00
169	Northsea Limited		Sri Lanka Savings Bank	Secure the Loan Facility				60.00	22-Sep-21	15-May-26				58.93
170	Ceylon Fisheries Corporation		Bank of Ceylon	Secure Term Loan Facility				50.00	28-Sep-21	31-Mar-22				8.62
171	Road Development Authority		National Savings Bank	Secure the Term Loan Facility				10,000.00	13-Oct-21	11-Oct-36				10,000.00
172	Road Development Authority		Bank of Ceylon	Secure the Short Term Loan Facility				12,950.38	1-Nov-21	1-Nov-36				360.67
173	Road Development Authority		National Savings Bank	for Debenture				11,800.00	9-Nov-21	11-Oct-36				11,800.00
174	Road Development Authority		Bank of Ceylon	To Secure the Term Loan Facility				11,000.00	12-Nov-21	25-Jun-35				11,000.00
175	Road Development Authority		Bank of Ceylon	for Debenture				14,000.00	12-Nov-21	14-Jul-35				14,000.00
176	Road Development Authority		People's Bank	To Secure the Term Loan Facility				17,000.00	12-Nov-21	15-Jul-35				25,000.00
177	Road Development Authority		People's Bank	To Secure the Term Loan Facility				8,000.00	12-Nov-21	25-Aug-35				
178	Janatha Estates Development Board		Bank of Ceylon	To Secure the Term Loan Facility				200.00	25-Nov-21	2-Dec-26				144.22
179	Techno Park Development Company Private Limited		National Savings Bank	To Secure the Term Loan Facility				750.00	30-Nov-21	29-Nov-26				750.00
180	National Water Supply & Drainage Board		National Savings Bank	Working Capital Facility				2,000.00	2-Dec-21	31-May-36				1,920.00
181	Ceylon Fisheries Corporation		Bank of Ceylon	Secure the Term Loan Facility				100.00	3-Dec-21	15-Aug-22				150.00
182	Ceylon Fisheries Corporation		Bank of Ceylon	Working Capital Facility				100.00	29-Dec-21	15-Oct-22				
183	Northsea Limited		Bank of Ceylon	Secure the Term Loan Facility				8.63	4-Jan-22	31-Dec-22				8.63
184	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				1,784.36	10-Jan-22	31-Mar-30				1,433.67
185	Road Development Authority		Bank of Ceylon	Secure Term Loan Facility				2,063.00	10-Jan-22	31-Mar-30				1,604.17
186	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				2,007.64	10-Jan-22	31-Mar-30				1,565.50
187	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				315.56	10-Jan-22	31-Mar-34				1,378.00
188	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				1,413.16	10-Jan-22	31-Mar-32				
189	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				354.58	10-Jan-22	31-Mar-32				1,473.59
190	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				1,494.31	10-Jan-22	31-Mar-32				
191	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				670.75	10-Jan-22	31-Mar-32				3,061.52
192	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				3,139.25	10-Jan-22	31-Mar-32				

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES
SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
193	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				385.64	10-Jan-22	31-Mar-32				1,599.96
194	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				1,636.31	10-Jan-22	31-Mar-32				
195	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				299.25	10-Jan-22	31-Mar-32				1,330.00
196	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				1,363.75	10-Jan-22	31-Mar-32				
197	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				3,330.95	10-Jan-22	31-Mar-32				2,716.93
198	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				2,173.92	10-Jan-22	31-Mar-32				1,761.35
199	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				1,253.93	10-Jan-22	31-Mar-34				987.57
200	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				2,249.99	10-Jan-22	31-Mar-34				1,707.99
201	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				1,894.95	10-Jan-22	31-Mar-34				1,671.12
202	Road Development Authority		Bank of Ceylon	Secure the Loan Facility				2,123.65	10-Jan-22	31-Mar-35				1,884.57
203	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				242.54	10-Jan-22	31-May-35				1,045.18
204	Road Development Authority		Bank of Ceylon	Secure the Term Loan Facility				1,567.46	10-Jan-22	31-May-35				
205	Techno Park Development Company Private Limited		People's Bank	Secure the Term Loan Facility				750.00	29-Mar-22	28-Feb-29				750.00
206	Northsea Limited		Bank of Ceylon	Secure the Term Loan Facility				30.00	30-May-22	20-May-24				28.78
207	Regional Development Bank		Asian Development Bank	Secure the Term Loan Facility	50.00			-	14-Jun-19	30-Nov-31	50.00			
208	Ceylon Electricity Board		Hatton National Bank	Short Term Loan Facility	12.30			-	15-Jul-13	-	2.89			
209	Litro Gas Lanka Limited		Bank of Ceylon	Secure the Loan Facility				8,000.00	8-Sep-22	31-Dec-23				
210	State Printing Corporation		People's Bank	Secure the Overdraft Facilities				1,165.00	27-Sep-22	15-Sep-24				133.24
211	National Water Supply & Drainage Board		China Development Bank	Secure the Term Loan Facility	102.54			-	4-Oct-17		35.64			
212	Sri Lankan Airlines Limited		People's Bank	Secure the Term Loan Facility				1,351.90	14-Nov-22	11-Nov-23				1,351.89
213	Sri Lankan Airlines Limited		People's Bank	Secure the Term Loan Facility	5.38			-	14-Nov-22	11-Nov-23	5.38			
214	Sri Lanka State Plantation Corporation		People's Bank	Counter Guarantee (USD 12 Mn)				100.00	4-Jan-23	15-Oct-23				79.31
215	Ceylon Electricity Board		Bank of Ceylon	Working Capital Facility				4,780.00	30-Jan-23	28-Feb-24				4,580.00
216	Ceylon Petroleum Corporation		Bank of Ceylon	Secure the Credit Facilities				100,000.00	20-Mar-23	31-Dec-23				91,737.88
217	Ceylon Electricity Board		People's Bank	*Letter of Undertaking to				9,133.33	27-Apr-23	7-Apr-24				9,058.33
218	Sri Lankan Airlines Limited		People's Bank	Secure the Term Loan Facility	7.50			-	27-May-23	7-May-24				1,387.50

SHEDULE I - STATEMENT OF CONTINGENT LIABILITIES
SHEDULE I(a) - STATEMENT OF BANK GUARANTEES ISSUED BY THE GENERAL TREASURY AS AT 31.12.2023

	Institution	Project	Bank or Institution	Purpose	Value of the Treasury Guarantees				Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023			
					US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.			US$ Mn.	Euro Mn.	J.Yen Mn.	Rs. Mn.
219	Sri Lankan Airlines Limited		Bank of Ceylon	Secure the Term Loan Facility	5.00				27-May-23	15-May-24	5.00			
220	Sri Lanka Rupavahini Corporation		Bank of Ceylon	Short Loan Facility				200.00	10-Jun-20	15-May-26				83.04
221	State Engineering Corporation		Bank of Ceylon	Secure the Loan Facility				100.00	30-Mar-22	15-May-24				100.00
222	Sri Lanka Insurance Corporation		Sri Lanka Insurance Corporation	To Open the Letter's of Credit to Facilitate the Coal Imports	12.00			-	19-Aug-22	24-Sep-24	12.00			
223	Sri Lankan Airlines Limited		People's Bank	To Open the Letter's of Credit to Facilitate the Coal Imports	30.00			-	4-Jul-22	31-Jul-24				2,581.65
224	Lanka Coal Company (Pvt) Ltd		Bank of Ceylon	Secure the Term Loan Facility				22,000.00	4-Jan-23	22-Oct-24				15,969.27
225	Lanka Coal Company (Pvt) Ltd		Bank of Ceylon	Secure the Term Loan Facility				27,500.00	27-Jan-23	27-Jan-25				
226	Sri Lankan Airlines Limited		International Air Transport Association	Secure the Foreign Currency Loans	11.60				4-Oct-23	31-Jul-24	11.60			
227	Central Bank of Sri Lanka		Reserve Bank of India	Secure the Term Loan Facility	2,601.43				17-Oct-23	17-Oct-24	2,451.43			
228	Paddy Marketing Board		Bank of Ceylon	Secure short Term Loan				374.50	2-May-23	30-Apr-24				369.58
229	Paddy Marketing Board		People's Bank	Secure the Loan Facility				760.75	27-Jan-23	14-May-24				759.08
230	Lanka Sathosa Limited		People's Bank					2,241.00	29-Dec-23	31-Dec-24				2,204.10
	Total in Issued Currency				**4,406.30**	**164.59**	**74,397.00**	**704,736.78**			**3,727.76**	**112.12**	**16,020.90**	**627,275.87**
	CBSL Exchange Rates As At 31.12.2023				328.7784	365.8211	2.3356				328.78	365.82	2.34	
	Total in Rupees				**1,448,697**	**60,212**	**173,762**	**704,736.78**			**1,225,606.97**	**41,015.86**	**37,418.41**	**627,275.87**
	Grand Total							**2,387,407.70**						**1,931,317.11**

SHEDULE I(b) - STATEMENT OF LETTERS OF COMFORT ISSUED TO LOCAL BANKS AND THE LIABILITIES

AS AT 31ST DECEMBER 2023

	Institution	Bank or Institution	US$ Mn	LC Amount in Rs. Mn.	Date of Issue	Date of Expiry	Outstanding Amount - Capital as at 31.12.2023	
							US$ Mn.	Rs. Mn.
1	Co-operative Wholesale Establishment	Paddy Marketing Board		440.00	11-Jan-17	11-Jan-18		440.00
2	Co-operative Wholesale Establishment	Paddy Marketing Board		440.00	1-Mar-17	22-Feb-18		289.60
3	Bank of Ceylon and Peoples Bank	Export Development Board		60.00	29-Mar-18	31-Mar-25		60.00
4	Lanka Sathosa Limited	People's Bank		3,000.00	7-Oct-19	31-Dec-24		600.00
5	Mihin Lanka Limited	Bank of Ceylon	2.50	-	9-Dec-21	31-Dec-22	2.50	
6	Mihin Lanka Limited	People's Bank	2.50	-	9-Dec-21	31-Dec-22	2.50	
7	Mihin Lanka Limited	Bank of Ceylon		1,650.00	9-Dec-21	31-Dec-22		1,650.00
8	Mihin Lanka Limited	People's Bank		1,650.00	9-Dec-21	31-Dec-22		1,550.92
9	Mihin Lanka Limited	Bank of Ceylon	2.50	-	9-Dec-21	31-Dec-22	2.50	
10	Mihin Lanka Limited	People's Bank	2.50	-	9-Dec-21	31-Dec-22	2.50	
11	Sri Lankan Air Lines Limited	Bank of Ceylon	32.50	-	30-Dec-22	31-Dec-23	32.50	
12	Sri Lankan Air Lines Limited	People's Bank	32.50	-	30-Dec-22	31-Dec-23	32.50	
13	Sri Lankan Air Lines Limited	Bank of Ceylon	25.00	-	17-Feb-23	21-Feb-24	25.00	
14	Sri Lankan Air Lines Limited	People's Bank	25.00	-	17-Feb-23	21-Feb-24	25.00	
15	Sri Lankan Air Lines Limited	Bank of Ceylon		12,900.00	30-Jun-23	30-Jun-24		12,900.00
16	Sri Lankan Air Lines Limited	People's Bank		13,350.00	30-Jun-23	30-Jun-24		13,350.00
17	Sri Lankan Air Lines Limited	Bank of Ceylon	42.50	-	10-Oct-22	7-Oct-24	42.50	
18	Sri Lankan Air Lines Limited	People's Bank	42.50	-	10-Oct-22	7-Oct-24	42.50	
19	Lanka Sathosa Limited	People's Bank		3,000.00	29-Dec-23	31-Dec-24		2,386.42
	Total in Issued Currency		**210.00**	**36,490.00**			**210.00**	**33,226.94**
	CBSL Exchange Rates - As at 31.12.2023		**328.78**				**328.78**	
	Total in Rupees		**69,043.46**	**36,490.00**			**69,043.46**	**33,226.94**
	Grand Total			**105,533.46**				**102,270.40**

SHEDULE II - STATEMENT OF CAPITAL INVESTMENT IN DEVELOPMENT PROJECTS - 2023

Head No	Institution	Project Description	Provision (Rs.)	Expenditure (Rs.)	Expenditure as % of Provision
103	Ministry of Defence	Strategic Defence Communication Network	10,000,000.00	535,072.50	5
		Rehabilitation and Reconstruction Activities of the Areas affected by Floods and Liabilities	350,000,000.00	349,609,622.04	100
111	Ministry of Health	Primary Health Care Systems Strengthening Project (PSSP) - (GOSL-WB)	2,998,268.00	2,998,267.25	100
		Health Sector Training	6,000,000.00	3,045,854.96	51
		Kidney Disease	25,000,000.00	520,367.94	2
116	Ministry of Trade, Commerce and Food Security	Establishment of Economics Centers	25,000,000.00	24,190,048.34	97
117	Ministry of Transport and Highways	Greater Colombo Urban Transport Development Project Phase 1-(GOSL - Japan)	200,000,000.00	199,963,900.00	100
		Sahasara Bus Modernization Programme	16,000,000.00	10,792,166.27	67
		Colombo - Rathnapura - Pelmadulla Expressway	25,000,000.00	24,905,105.31	100
		Elevated Highway from New Kelani Bridge to Athurugiriya	31,938,000.00	16,152,178.63	51
		Port Access Elevated Highway Project (GOSL - ADB)	25,000,000,000.00	20,005,132,201.53	80
		Port Access Elevated Highway Project (GOSL - ADB)	20,000,000.00	7,640,714.75	38
		Central Expressway Section 01 (Kadawatha - Meerigama) (GOSL - China Exim Bank)	819,640,000.00	818,690,000.00	100
		Central Expressway Section 02 (Meerigama - Kurunegala)	19,196,400,000.00	19,195,392,494.70	100
		Central Expressway Section 03 (Pothuhera - Galagedera)	2,100,000,000.00	2,099,999,901.79	100
		Central Expressway Section 04 (Kurunegala - Dambulla)	8,787,000.00	4,700,000.00	53
		Extension of Southern Expressway from Matara to Hambantota (GOSL-China)	532,429,000.00	532,428,318.45	100
		Extension of Southern Expressway from Matara to Hambantota (GOSL-China) - Consultancy Services	354,200,000.00	354,106,861.21	100
		Extension of Southern Expressway from Matara to Hambantota (GOSL-China) - Section 01 (Godagama - Beliatta)	3,934,245,000.00	3,934,244,572.07	100
		Infrastructure and Road Safety	33,900,000.00	33,433,967.00	99
		Traffic Management	80,000,000.00	31,138,559.51	39
		Rehabilitation of Peradeniya-Badulla - Chenkalady Road from Badulla to Chenkalady (GOSL - SFD)	1,441,900,000.00	445,264,892.20	31
		Rehabilitation of Peradeniya-Badulla - Chenkalady Road from Badulla to Chenkalady (GOSL - SFD)	182,760,000.00	181,592,987.71	99
		Road Network Development Project (GOSL - SFD)	262,460,000.00	211,276,759.99	80
		Road Network Development Project (GOSL - SFD)	5,000,000.00	280,000.00	6
		Road Network Development Project (GOSL - OPEC)	500,290,000.00	419,069,704.81	84
		Road Network Development Project (GOSL - OPEC)	15,000,000.00	11,160,000.00	74
		Colombo District Road Development Project (GOSL-OFID)	900,000,000.00	720,999,368.90	80
		Colombo District Road Development Project (GOSL- OFID)	75,000,000.00	59,910,000.00	80
		Western Province National Highways (GOSL- OFID)	538,570,000.00	492,955,208.58	92

SHEDULE II - STATEMENT OF CAPITAL INVESTMENT IN DEVELOPMENT PROJECTS - 2023

Head No	Institution	Project Description	Provision (Rs.)	Expenditure (Rs.)	Expenditure as % of Provision
		Western Province National Highways (GOSL- OFID)	169,000,000.00	163,917,000.00	97
		Rehabilitation of Peradeniya-Badulla - Chenkalady Road from Badulla to Chenkalady (GOSL-OFID)	3,000,000,000.00	1,579,504,381.31	53
		Rehabilitation of Peradeniya-Badulla - Chenkalady Road from Badulla to Chenkalady (GOSL-OFID)	45,000,000.00	41,800,000.00	93
		Rehabilitation of Peradeniya-Badulla - Chenkalady Road from Badulla to Chenkalady (GOSL-OFID)	150,370,000.00	150,370,000.00	100
		Road Network Improvement Project (GOSL- ADB)	743,348,000.00	743,347,480.59	100
		Southern Road Connectivity Project (GOSL - ADB)	318,200,000.00	318,086,745.10	100
		Integrated Road Investment Programme-(I Road) - Phase 1	21,980,000,000.00	5,759,738,750.66	26
		Integrated Road Investment Programme-(I Road) - Phase 1	40,000,000.00	9,036,000.00	23
		Integrated Road Investment Programme-(I Road) - Phase 2	3,600,000,000.00	3,600,000,000.00	100
		Integrated Road Investment Programme -(I Road) - Phase 2	23,694,800,000.00	389,769,551.98	2
		Integrated Road Investment Programme - (I Road) - Phase 2	4,700,000.00	3,078,100.00	65
		Widening and Improvement of Roads and Bridges in Central and Uva Provinces (GOSL - EXIM China)	30,000,000.00	29,881,880.00	100
		Transport Project Preparatory Facility (GOSL-ADB)	10,538,000.00	10,537,496.98	100
		Transport Project Preparatory Facility (GOSL-ADB)	1,591,000.00	1,230,390.04	77
		Transport Connectivity & Asset Management Project (GOSL -WB)	545,829,000.00	409,820,646.96	75
		Transport Connectivity & Asset Management Project (GOSL -WB)	13,205,000.00	13,074,519.58	99
		Marine Drive Extension up to Panadura	169,010,000.00	169,009,945.90	100
		Gap Financing of the Road Development Authority's Commitments	93,552,570,740.00	93,552,570,739.03	100
		Surveys, Investigations and Feasibility Studies	82,300,000.00	65,542,401.61	80
		Kandy Tunnel Construction Project (GOSL- EDCF Korea)	37,000,000.00	27,175,000.00	73
		Rehabilitation of the A 17 Road Corridor from Deniyaya to Rakwana (GOSL - OFID)	2,579,289,000.00	2,529,190,888.39	98
		Rehabilitation of the A 17 Road Corridor from Deniyaya to Rakwana (GOSL - OFID)	30,000,000.00	29,600,000.00	99
		Development of an Alternative Road Network to Access Main Roads and Expressways and to Ease the Traffic Congestion	24,000,000,000.00	23,999,465,594.96	100
		Inclusive Connectivity and Development Project (GOSL-WB)	11,625,155,000.00	7,806,058,422.48	67
		Inclusive Connectivity and Development Project (GOSL-WB)	43,000,000.00	43,000,000.00	100
		Kandy Multimodal Transport Terminal Development Project (GOSL - WB)	5,980,000,000.00	45,462,164.21	1
		Kandy Multimodal Transport Terminal Development Project (GOSL - WB)	120,000,000.00	115,968,247.50	97
		Rural Road Reawakening Programme (Maga Neguma)	4,763,600,000.00	4,058,799,033.88	85

SHEDULE II - STATEMENT OF CAPITAL INVESTMENT IN DEVELOPMENT PROJECTS - 2023

Head No	Institution	Project Description	Provision (Rs.)	Expenditure (Rs.)	Expenditure as % of Provision
		Widening & Improvements of Roads - Jaffna District	37,000,000.00	25,318,695.49	68
		Widening & Improvements of Roads - Kilinochchi District	81,885,000.00	55,324,422.78	68
		Widening & Improvements of Roads - Colombo District	340,000,000.00	180,751,997.69	53
		Widening & Improvements of Roads - Vavuniya District	80,000,000.00	64,669,662.34	81
		Widening & Improvements of Roads - Batticaloa District	155,000,000.00	111,043,237.30	72
		Widening & Improvements of Roads - Ampara District	75,000,000.00	2,870,580.59	4
		Widening & Improvements of Roads - Trincomalee District	90,000,000.00	37,420,630.74	42
		Widening & Improvements of Roads - Kurunegale District	200,000,000.00	89,111,612.93	45
		Widening & Improvements of Roads - Puttalam District	50,000,000.00	44,360,088.93	89
		Widening & Improvements of Roads - Anuradhapura District	75,000,000.00	32,444,346.67	43
		Widening & Improvements of Roads - Pollonnaruwa District	75,000,000.00	75,000,000.00	100
		Widening & Improvements of Roads - Badulla District	38,000,000.00	30,506,316.10	80
		Widening & Improvements of Roads - Gampaha District	295,000,000.00	271,500,864.57	92
		Widening & Improvements of Roads - Monaragala District	100,000,000.00	29,149,619.91	29
		Widening & Improvements of Roads - Kegalle District	150,000,000.00	150,000,000.00	100
		Widening & Improvements of Roads - Rathnapura District	150,000,000.00	63,539,717.08	42
		Widening & Improvements of Roads - Kalutara District	200,000,000.00	119,757,332.42	60
		Widening & Improvements of Roads - Kandy District	100,000,000.00	20,102,597.53	20
		Widening & Improvements of Roads - Matale District	100,000,000.00	66,793,027.76	67
		Widening & Improvements of Roads - Nuwara Eliya District	100,000,000.00	8,088,635.09	8
		Widening & Improvements of Roads - Matara District	60,000,000.00	52,946,050.89	88
		Widening & Improvements of Roads - Galle District	65,000,000.00	65,000,000.00	100
		Widening & Improvements of Roads - Hambantota District	80,000,000.00	32,850,563.19	41
		Construction of Rural Bridges Using Old Bridge Component	536,400,000.00	415,790,095.66	78
		Reconstruction of 25 Bridges on National Highways (GOSL-Kuwait)	22,182,905.00	16,760,368.28	76
		Second New Kelani Bridge Construction Project (GOSL - JICA)	10,500,000.00	10,500,000.00	100
		Design and Construction of Flyovers in Kohuwala and Gatambe (GOSL-Hungary)	30,000,000.00	23,710,000.00	79
		Construction of Flyovers Over the Railway Line at Uttharananda Mawatha and Near the Slave Island Railway Station	1,550,000,000.00	1,520,963,903.22	98
118	Ministry of Agriculture	Climate Smart Irrigated Agriculture Project (CSIAP) (GOSL / WB)	5,380,000,000.00	5,380,000,000.00	100
		Development of Mini Dairy Cooperative Societies	575,340,000.00	425,134,370.50	74
		Development of Mini Dairy Cooperative Societies	10,000,000.00	8,361,212.00	84
		Upgrading the National Fertilizer Secretariat's District Offices	20,000,000.00	7,942,472.10	40
		Upgrading the Fertilizer Testing Laboratory of Ceylon Fertilizer Company	9,000,000.00	9,000,000.00	100

SHEDULE II - STATEMENT OF CAPITAL INVESTMENT IN DEVELOPMENT PROJECTS - 2023

Head No	Institution	Project Description	Provision (Rs.)	Expenditure (Rs.)	Expenditure as % of Provision
		Development of Small and Medium Scale Livestock Development	50,000,000.00	19,627,992.70	39
		Reducing Postharvest Crop Losses and Improve storage	136,700,000.00	96,131,565.39	70
123	Ministry of Urban Development and Housing	Construction of Houses in Sobitha Thero Village in Anuradhapura - Indian Grant	163,000,000.00	81,002,876.03	50
		Construction of 600 Houses under Model Village Housing Project in 25 Districts of Sri Lanka	103,000,000.00	6,390,000.00	6
		Housing Project (600 Houses) in Southern Province - 2017	103,000,000.00	8,470,000.00	8
		Housing Project (600 Houses) in Northern Province Sri Lanka - 2019	53,000,000.00	100,000.00	0
		Housing Project (600 Houses) in Northern Province Sri Lanka - 2019	153,000,000.00	12,500,000.00	8
		Indian Grant Housing Project Phase II (600 Houses) in Southern Province -2019	23,000,000.00	320,000.00	1
		Indian Grant Housing Project Phase II (600 Houses) in Southern Province -2019	222,000,000.00	26,750,000.00	12
		Renovation of Housing Scheme	50,000,000.00	37,000,000.00	74
		Implementation of UN Habitat Programme	3,000,000.00	1,554,267.50	52
		Middle Income Housing Project	15,000,000.00	2,252,274.35	15
		Construction of 2,000 Housing Units under the Chinese Aid Programme for the Low Income People	500,000,000.00	238,686,555.56	48
		Estate Housing Programme	500,000,000.00	499,994,864.82	100
		Upgrading Vocational Training Centre in Hatton	56,105,379.00	56,105,378.68	100
		Upgrading Vocational Training Centre in Hatton	8,500,000.00	8,453,008.38	99
		Indian Grant Assisted Housing Programme (Stage I)	100,000,000.00	16,800,000.00	17
		Indian Grant Assisted Housing Programme (Stage I)	25,000,000.00	24,772,129.05	99
		Indian Funded 10000 Housing Programme	674,500,000.00	27,953,859.75	4
		Beira Lake Rehabilitation and Redevelopment Project	92,423,900.00	92,423,857.00	100
		Sri Lanka Land Development Corporation	1,000,000,000.00	999,999,400.00	100
		Weras Ganga Storm Water Drainage and Environment Improvement Project	1,283,000,000.00	1,282,870,429.83	100
		Restoration of Water Quality of Beira Lake	61,427,200.00	61,427,200.00	100
		Oliyamulla Storm Water Drainage and Environment	300,000,000.00	249,964,200.00	83
		Kolonnawa Storm Water Drainage and Environment	250,000,000.00	230,440,600.00	92
		Metro Colombo Solid Waste Management Project	3,756,188,820.00	2,971,141,344.56	79
		Development of Strategic Cities - Jaffna - (GOSL-World Bank)	320,200,000.00	257,840,108.46	81
		Development of Strategic Cities - Anuradhapura - (GOSL-AFD)	400,000,000.00	281,929,815.64	70
		Development of Strategic Cities - Anuradhapura - (GOSL-AFD)	275,000,000.00	274,525,794.41	100
		Urban Regeneration Programme	6,372,962,075.00	6,372,961,368.79	100
		Urban Regeneration Programme	6,351,883,980.00	6,351,254,082.13	100
		Urban Regeneration Programme	1,259,500,000.00	1,259,400,389.11	100
		Metro Colombo Urban Development Project - (GOSL-World Bank)	457,000,000.00	52,921,737.13	12
		Urban Project Preparatory Facility (GOSL / ADB)	730,000,000.00	15,304,434.78	2

SHEDULE II - STATEMENT OF CAPITAL INVESTMENT IN DEVELOPMENT PROJECTS - 2023

Head No	Institution	Project Description	Provision (Rs.)	Expenditure (Rs.)	Expenditure as % of Provision
		Urban Project Preparatory Facility (GOSL / ADB)	140,000,000.00	1,377,470.02	1
		Improvement of Road Infrastructure in the Homagama Region (Tech City)	57,880,000.00	57,203,294.00	99
		Siyak Nagara / Urban Infrastructure and Township Development and Township Development	2,476,734,025.00	1,935,950,477.72	78
		Urban Development Authority	1,000,000,000.00	928,330,000.00	93
		Development of Training Infrastructure at Operator Training Center at Galkulma	20,000,000.00	20,000,000.00	100
		Infrastructure Development in the Plantation Sector	100,000,000.00	63,710,091.62	64
		Preparation of a Master Plan for Development Eastern & Western Provinces and Hambanthota	200,000,000.00	137,068,633.33	69
126	Ministry of Education	Providing Electricity Facilities (Through National Grid or Solar) for the Schools	25,000,000.00	92,670.39	0
130	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	Transport Connectivity and Asset Management Project (Provincial Road Development Project) (GOSL / WB)	5,970,000,000.00	5,215,549,590.69	87
		Transport Connectivity and Asset Management Project (Provincial Road Development Project) (GOSL / WB)	59,896,000.00	53,219,198.13	89
		Rural Bridges Project (GOSL / DRIVE - Netherlands)	6,772,965,192.99	6,772,965,192.99	100
		Rural Bridges Project (GOSL / DRIVE - Netherlands)	500,000,000.00	460,575,863.79	92
		Greater Colombo Wastewater Management Project (GOSL / ADB)	658,000,000.00	576,400,648.71	88
		Greater Colombo Wastewater Management Project (GOSL / ADB)	202,000,000.00	148,350,000.00	73
		Greater Colombo Water and Wastewater Investment Management Programme - Tranche 2 (GOSL / ADB)	105,000,000.00	104,992,855.22	100
		Greater Colombo Water and Wastewater Investment Management Programme - Tranche 2 (GOSL / ADB)	22,100,000.00	20,000,000.00	90
		Greater Colombo Water and Wastewater Improvement Investment Programme - Tranche 3 (GOSL / ADB)	443,620,000.00	442,229,213.52	100
		Greater Colombo Water and Wastewater Improvement Investment Programme - Tranche 3 (GOSL / ADB)	103,000,000.00	82,000,000.00	80
149	Ministry of Industries	Upgrading and Modernization of Main and Mini Industrial Estates	50,000,000.00	27,468,562.68	55
		Establishment of Table Salt Plant 05 TPH - Manthai (Improvement in Elephantpass Saltern)	100,000,000.00	100,000,000.00	100
		Industrial Estates Development Programme	1,000,000,000.00	880,157,579.70	88
		Create Dedicated Zone for Textile Manufacturing and Related	268,000,000.00	268,000,000.00	100
151	Ministry of Fisheries	Improve Fishery Villages in 10 Costal Districts Including Hambantota, Jaffna and Baticaloa	7,800,000.00	7,800,000.00	100
		Fisheries Sector Infrastructure Development	3,042,200,000.00	2,845,041,031.58	94
		Fisheries and Aquatic Sector Development	173,270,000.00	138,114,229.74	80
161	Ministry of Wildlife and Forest Resources Conservation	Ecosystem Conservation and Management Project	2,300,000,000.00	1,775,146,597.45	77

SHEDULE II - STATEMENT OF CAPITAL INVESTMENT IN DEVELOPMENT PROJECTS - 2023

Head No	Institution	Project Description	Provision (Rs.)	Expenditure (Rs.)	Expenditure as % of Provision
		Ecosystem Conservation and Management Project	24,000,000.00	23,863,608.26	99
166	Ministry of Water Supply	Implementation of Rain Water Harvesting Programme	50,000,000.00	45,073,828.34	90
		Catchment Protection & Prevention of Pollution at Sources	40,000,000.00	22,753,157.12	57
		South Asia Conference on Sanitation Follow up Action - All Island Sanitation Programme	50,000,000.00	32,352,020.69	65
		Improvement of Rural Water Supply and Sanitation	200,000,000.00	155,921,112.08	78
		Prevention of Water Bone Diseases in Chronic Kidney Diseases Affected Areas	300,000,000.00	217,782,846.38	73
		Water Supply Facilities for Resettlement Village in Kegalle District	50,000,000.00	27,162,695.96	54
		Water Supply and Sanitation Improvement Project (GOSL-WB)	11,000,000,000.00	10,996,698,892.89	100
		Water Supply and Sanitation Improvement Project (GOSL-WB)	310,000,000.00	174,066,700.00	56
		China - Sri Lanka Joint Research and Demonstration Centre for Water Technology (GOSL / China)	60,000,000.00	37,010,195.88	62
		WASH Knowledge and Skills Development of Teachers and Frontline Healthcare Workers (UNICEF)	10,000,000.00	7,588,850.66	76
176	Ministry of Ports, Shipping and Aviation	Rehabilitation of Kankasanthurai Harbour (GOSL - India)	60,000,000.00	6,131,678.87	10
		Port Access Elevated Highway Project (GOSL - ADB)	1,320,000,000.00	1,100,891,481.24	83
		Feasibility Study for Colombo North Port Development Project (GOSL - ADB)	205,000,000.00	179,967,080.04	88
		Feasibility Study for Colombo North Port Development Project (GOSL - ADB)	35,000,000.00	26,658,939.54	76
187	Ministry of Investment Promotion	Colombo Port City Development Project	879,100,000.00	732,859,548.91	83
198	Ministry of Irrigation	Lower Malwathuoya Multisector Development Project	550,000,000.00	255,894,340.80	47
		Gin Nilwala Diversion Project	15,000,000.00	1,211,414.87	8
		Moragahakanda and Kaluganga Reservoir Project (GOSL- China, Kuwait and Saudi)	2,169,553,425.00	2,088,893,981.42	96
		Moragahakanda and Kaluganga Reservoir Project (GOSL- China, Kuwait and Saudi)	80,446,575.00	80,446,573.94	100
		Uma Oya Diversion Project	3,600,000,000.00	2,560,526,521.38	71
		Welioya Integrated Development Project	32,000,000.00	15,080,000.00	47
		Mahaweli Water Security Investment Programme (GOSL-ADB)	40,000,000,000.00	22,207,890,197.24	56
		Mahaweli Water Security Investment Programme (GOSL-ADB)	3,000,000,000.00	2,514,730,716.26	84
		Rambakan Oya Integrated Development Project	43,000,000.00	39,618,646.00	92
		Kivul Oya Reservoir Project	100,000,000.00	1,629,396.81	2
		Barrack Plane Lake Development Project- Nuwara Eliya	30,000,000.00	23,895,995.62	80
		Integrated Watershed and Water Resources Management Project (WB)	3,000,000,000.00	2,424,413,485.79	81
		Integrated Watershed and Water Resources Management Project (WB)	5,000,000.00	1,186,666.68	24
		Pilot Farm Land Consolidation Study Project (Japan)	50,000,000.00	31,321,222.49	63

SHEDULE II - STATEMENT OF CAPITAL INVESTMENT IN DEVELOPMENT PROJECTS - 2023

Head No	Institution	Project Description	Provision (Rs.)	Expenditure (Rs.)	Expenditure as % of Provision
		Pilot Farm Land Consolidation Study Project (Japan)	9,100,000.00	8,688,696.94	95
		50 Climate Resilience Multi-Phase Programmatic Approach (CResMIPA) - Flood Early Warning and Kelani Climate Resilience (WB)	2,000,000,000.00	600,736,923.95	30
		51 Climate Resilience Multi-Phase Programmatic Approach (CResMIPA) - Flood Early Warning and Kelani Climate Resilience (WB)	25,000,000.00	463,320.88	2
		Project Implements Under "Wari Saubhagya Programme"	500,000,000.00	138,258,288.30	28
		Talpitigala Reservoir	500,000,000.00	61,929,125.68	12
		Agriculture and Livestock Programme Implemented by Sri Lanka Mahaweli Authority	300,000,000.00	118,725,044.26	40
		Rural Tank Development Project	1,782,000,000.00	362,220,527.62	20
		Rehabilitation of Major and Medium Irrigation Schemes including Emergency Infrastructure Rehabilitation Works	250,000,000.00	44,366,841.58	18
202	Department of Muslim Religious and Cultural Affairs	Construction of Islamic Cultural Centres and Improvement of Mosque	10,400,000.00	2,625,000.00	25
204	Department of Hindu Religious and Cultural Affairs	Renovation, Rehabilitation of Infrastructure Facilities of Hindu Temples	31,000,000.00	31,000,000.00	100
209	Department of National Archives	Computerization of Indices at the National Archives of Sri Lanka	3,000,000.00	341,269.00	11
219	Department of National Archives	Other Capital Expenditure	100,000,000.00	64,434,506.74	64
223	Sri Lanka Navy	Other Capital Expenditure	59,873,000.00	59,645,642.09	100
		19 Enhancement of Infrastructure Facilities at SLN Dockyard	18,701,000.00	17,667,230.05	94
		Construction of Quary at Dockyard - Trincomalee	593,272,000.00	587,264,435.20	99
281	Department of Agrarian Development	Development of Minor Irrigation Systems and Abundant Paddy Lands	3,000,000,000.00	2,621,533,168.53	87
282	Department of Irrigation	Ellewewa Reservoir	100,000,000.00	39,698,256.57	40
		Rehabilitation of Kudawilachchiya Reservoir	5,000,000.00	2,740,248.41	55
		Uma Oya Downstream Development Project (Construction of Alikota Ara Storage Reservoir and Kuda Oya Storage Reservoir)	3,070,000,000.00	3,067,682,671.07	100
		Hibiliyakada, Waththegedara Irrigation Infrastructure Development Project	250,000,000.00	231,003,936.50	92
284	Department of Wildlife Conservation	Other Capital Expenditure	5,000,000.00	3,490,125.47	70
		Improvement of Road Network in National Parks	20,000,000.00	8,510,520.00	43
		Habitat Enrichment for Wildlife	80,000,000.00	67,640,018.89	85
285	Department of Agriculture	Agricultural Extension and Training	225,000,000.00	114,633,331.70	51
		Agricultural Extension and Training	4,000,000.00	1,169,364.12	29
289	Department of Export Agriculture	Other Capital Expenditure	8,000,000.00	6,412,909.88	80
290	Department of Fisheries and Aquatic Resources	Habitat Enrichment for Fish Production in Coastal Area	30,000,000.00	20,429,193.33	68
294	Department of National Zoological Gardens	Pinnawala Elephant Orphanage	2,000,000.00	1,332,746.05	67
		Safari Park at Hambantota	5,000,000.00	421,159.00	8

SHEDULE II - STATEMENT OF CAPITAL INVESTMENT IN DEVELOPMENT PROJECTS - 2023

Head No	Institution	Project Description	Provision (Rs.)	Expenditure (Rs.)	Expenditure as % of Provision
300	Department of Food Commissioner	Loan Facility for Small and Medium Rice Millers to Maintain a Rice Buffer Stock	50,000,000.00	47,693,274.00	95
311	Department of National Physical Planning	Physical Plans and Research Activities	5,055,000.00	2,327,919.55	46
322	Department of National Botanical Gardens	Development of Royal Botanical Garden Project	30,000,000.00	11,016,368.05	37
		Floriculture Development Programme	4,500,000.00	1,888,390.00	42
332	Department of National Community Water Supply	Improvement of Community Water Supply	500,000,000.00	149,769,754.50	30
		Development of Water Safety Plans for Community Managed Water Schemes	10,000,000.00	3,432,919.24	34
		"Praja Jala Abhiman" Water Supply Scheme	1,000,000,000.00	377,660,917.79	38
336	Merchant Shipping Secretariat	System of issuing Certificate of Competencies & Seafarer Continuous Discharge Certificate with Biometric to Comply with Seafarer Identity Document	5,270,000.00	5,269,350.14	100
	Total		**398,366,458,484.99**	**305,202,534,825.93**	

Schedule III - HEAD-WISE SUMMARY OF BUDGETARY PROVISION AND EXPENDITURE - 2023

Rs.'000

Head	Institution	Total				Recurrent				Capital			
		Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%
1	His Excellency the President	8,360,000	7,803,085	556,915	7	3,420,600	3,271,529	149,071	96	4,939,400	4,531,556	407,844	8
2	Office of the Prime Minister	1,137,500	1,078,626	58,874	5	889,500	835,127	54,373	94	248,000	243,500	4,500	2
4	Judges of the Superior Courts	497,000	429,119	67,881	14	483,500	423,703	59,797	88	13,500	5,417	8,083	60
5	Office of the Cabinet of Ministers	263,300	167,072	96,228	37	178,300	148,781	29,519	83	85,000	18,290	66,710	78
6	Office of the Public Service Commission	332,200	282,458	49,742	15	319,100	270,902	48,198	85	13,100	11,557	1,543	12
7	Judicial Service Commission	106,000	85,442	20,558	19	105,200	85,325	19,875	81	800	117	683	85
8	National Police Commission	166,550	165,445	1,105	1	156,800	155,849	951	99	9,750	9,595	155	2
9	Administrative Appeals Tribunal	34,000	31,243	2,757	8	33,700	30,951	2,749	92	300	293	7	2
10	Commission to Investigate Allegations of Bribery or Corruption	876,884	644,017	232,866	27	786,300	575,961	210,339	73	90,584	68,057	22,527	25
11	Office of the Finance Commission	113,700	93,242	20,458	18	110,400	90,164	20,236	82	3,300	3,078	222	7
13	Human Rights Commission of Sri Lanka	301,987	273,956	28,030	9	282,300	258,689	23,611	92	19,687	15,267	4,420	22
16	Parliament	3,818,850	3,616,201	202,649	5	3,690,250	3,574,102	116,148	97	128,600	42,099	86,501	67
17	Office of the Leader of the House of Parliament	70,550	65,588	4,962	7	69,850	64,969	4,881	93	700	619	81	12
18	Office of the Chief Govt. Whip of Parliament	160,000	141,711	18,289	11	157,700	139,718	17,982	89	2,300	1,993	307	13
19	Office of the Leader of the Opposition of Parliament	257,700	249,704	7,996	3	237,200	229,404	7,796	97	20,500	20,300	200	1
20	Election Commission	10,995,600	1,677,460	9,318,140	85	10,909,600	1,631,586	9,278,014	15	86,000	45,874	40,126	47
21	National Audit Office	2,559,800	2,259,892	299,908	12	2,507,000	2,224,816	282,184	89	52,800	35,076	17,724	34
22	Office of the Parliamentary Commissioner for Administration	56,200	30,302	25,898	46	55,900	30,132	25,768	54	300	171	130	43
25	Delimitation Commission	27,041	21,294	5,747	21	26,441	20,805	5,636	79	600	489	111	19
101	Ministry of Buddha Sasana, Religious and Cultural Affairs	2,145,172	1,718,742	426,430	20	1,506,765	1,270,517	236,248	84	638,407	448,225	190,182	30
102	Ministry of Finance, Economic Stabilization and National Policies	59,424,318	54,837,785	4,586,533	8	57,152,156	53,608,783	3,543,373	94	2,272,161	1,229,002	1,043,159	46
103	Ministry of Defence	26,852,256	24,651,132	2,201,124	8	14,211,587	13,190,036	1,021,551	93	12,640,669	11,461,096	1,179,573	9
105	Ministry of Mass Media	1,448,000	972,133	475,867	33	923,323	827,215	96,108	90	524,677	144,918	379,759	72
110	Ministry of Justice, Prisons Affairs and Constitutional Reforms	7,042,559	5,182,542	1,860,017	26	4,426,350	3,741,306	685,044	85	2,616,209	1,441,235	1,174,974	45
111	Ministry of Health	377,029,172	319,317,659	57,711,514	15	312,526,050	293,253,525	19,272,525	94	64,503,122	26,064,134	38,438,988	60
112	Ministry of Foreign Affairs	19,000,000	16,977,507	2,022,493	11	18,480,935	16,626,107	1,854,828	90	519,065	351,400	167,665	32
116	Ministry of Trade, Commerce and Food Security	5,059,500	4,745,120	314,380	6	1,091,100	905,649	185,451	83	3,968,400	3,839,471	128,929	3
117	Ministry of Transport and Highways	377,836,766	250,574,634	127,262,131	34	16,857,003	14,410,359	2,446,644	85	360,979,763	236,164,275	124,815,488	35
118	Ministry of Agriculture	93,938,625	85,577,156	8,361,469	9	64,431,125	61,476,763	2,954,362	95	29,507,500	24,100,393	5,407,107	18
119	Ministry of Power & Energy	40,417,140	13,292,973	27,124,167	67	1,011,800	714,272	297,528	71	39,405,340	12,578,700	26,826,640	68

Schedule III - HEAD-WISE SUMMARY OF BUDGETARY PROVISION AND EXPENDITURE - 2023

Rs.'000

Head	Institution	Total				Recurrent				Capital			
		Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%
122	Ministry of Tourism and Lands	3,717,694	3,251,715	465,979	13	661,658	625,918	35,740	95	3,056,036	2,625,797	430,239	14
123	Ministry of Urban Development and Housing	46,484,560	32,699,135	13,785,425	30	2,665,535	1,878,056	787,479	70	43,819,025	30,821,079	12,997,946	30
126	Ministry of Education	154,950,907	123,189,956	31,760,951	20	111,349,000	95,732,700	15,616,300	86	43,601,907	27,457,256	16,144,651	37
130	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	51,285,000	39,447,327	11,837,673	23	16,620,461	15,179,454	1,441,007	91	34,664,539	24,267,873	10,396,666	30
135	Ministry of Plantation	12,404,594	8,946,300	3,458,294	28	4,377,000	3,876,788	500,212	89	8,027,594	5,069,511	2,958,083	37
149	Ministry of Industries	8,488,600	6,919,919	1,568,681	18	2,673,400	2,166,876	506,524	81	5,815,200	4,753,043	1,062,157	18
151	Ministry of Fisheries	7,511,085	6,612,182	898,903	12	3,769,200	3,324,839	444,361	88	3,741,885	3,287,343	454,542	12
160	Ministry of Environment	2,232,600	1,795,911	436,689	20	1,563,600	1,471,126	92,474	94	669,000	324,785	344,215	51
161	Ministry of Wildlife and Forest Resources Conservation	2,773,800	2,140,621	633,179	23	385,800	281,699	104,101	73	2,388,000	1,858,922	529,078	22
166	Ministry of Water Supply	74,520,850	47,109,088	27,411,762	37	543,568	469,059	74,509	86	73,977,282	46,640,029	27,337,253	37
171	Ministry of Women, Child Affairs and Social Empowerment	53,842,509	42,557,398	11,285,111	21	50,798,620	40,551,704	10,246,916	80	3,043,889	2,005,694	1,038,195	34
176	Ministry of Ports, Shipping and Aviation	3,962,510	3,176,042	786,468	20	1,513,150	1,346,351	166,799	89	2,449,360	1,829,691	619,669	25
186	Ministry of Technology	7,540,000	2,202,331	5,337,669	71	5,697,000	1,872,943	3,824,057	33	1,843,000	329,389	1,513,611	82
187	Ministry of Investment Promotion	2,629,800	1,911,363	718,437	27	929,400	651,736	277,664	70	1,700,400	1,259,627	440,773	26
189	Ministry of Public Security	13,743,735	12,311,849	1,431,886	10	12,098,800	11,289,402	809,398	93	1,644,935	1,022,446	622,489	38
193	Ministry of Labour and Foreign Employment	2,101,000	1,852,080	248,920	12	1,691,100	1,494,048	197,052	88	409,900	358,033	51,867	13
194	Ministry of Youth and Sports	8,032,000	4,959,840	3,072,160	38	4,655,780	3,674,797	980,983	79	3,376,220	1,285,043	2,091,176	62
198	Ministry of Irrigation	69,226,100	41,249,253	27,976,847	40	4,676,000	4,069,953	606,047	87	64,550,100	37,179,300	27,370,800	42
201	Department of Buddhist Affairs	1,644,000	1,414,973	229,027	14	1,541,170	1,344,842	196,328	87	102,830	70,132	32,698	32
202	Department of Muslim Religious and Cultural Affairs	184,000	121,718	62,282	34	163,000	110,715	52,285	68	21,000	11,003	9,997	48
203	Department of Christian Religious Affairs	213,000	160,109	52,891	25	192,000	140,936	51,064	73	21,000	19,173	1,827	9
204	Department of Hindu Religious and Cultural Affairs	294,000	227,698	66,302	23	258,000	192,694	65,306	75	36,000	35,004	996	3
205	Department of Public Trustee	86,000	77,660	8,340	10	80,750	72,968	7,781	90	5,250	4,692	559	11
206	Department of Cultural Affairs	943,500	668,217	275,283	29	781,000	661,003	119,997	85	162,500	7,215	155,285	96
207	Department of Archaeology	1,447,000	1,287,797	159,203	11	1,280,995	1,215,907	65,088	95	166,005	71,890	94,115	57
208	Department of National Museums	3,328,947	3,221,250	107,697	3	300,000	272,690	27,310	91	3,028,947	2,948,560	80,387	3
209	Department of National Archives	508,000	211,402	296,598	58	190,000	163,977	26,023	86	318,000	47,425	270,575	85
210	Department of Information	615,000	332,039	282,961	46	394,000	298,138	95,862	76	221,000	33,902	187,098	85
211	Department of Government Printer	6,077,000	5,151,429	925,571	15	5,842,000	4,998,002	843,998	86	235,000	153,428	81,572	35
212	Department of Examinations	10,813,000	6,574,397	4,238,603	39	10,628,000	6,471,193	4,156,807	61	185,000	103,204	81,796	44

Schedule III - HEAD-WISE SUMMARY OF BUDGETARY PROVISION AND EXPENDITURE - 2023

Rs.'000

Head	Institution	Total				Recurrent				Capital			
		Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%
213	Department of Educational Publications	173,000	90,268	82,732	48	87,900	79,592	8,308	91	85,100	10,675	74,425	87
214	University Grants Commission	66,571,000	64,803,440	1,767,560	3	59,871,000	58,288,894	1,582,106	97	6,700,000	6,514,546	185,454	3
215	Department of Technical Education and Training	2,437,000	2,214,960	222,040	9	2,315,861	2,172,473	143,388	94	121,139	42,487	78,651	65
216	Department of Social Services	952,500	904,220	48,280	5	914,781	871,059	43,722	95	37,719	33,161	4,558	12
217	Department of Probation and Child Care Services	449,000	434,183	14,817	3	384,000	379,064	4,936	99	65,000	55,119	9,881	15
219	Department of Sports Development	2,218,000	1,185,825	1,032,175	47	1,394,000	812,933	581,067	58	824,000	372,892	451,108	55
220	Department of Ayurveda	2,040,000	1,993,625	46,375	2	1,975,560	1,942,898	32,662	98	64,440	50,727	13,713	21
221	Department of Labour	4,189,000	2,659,553	1,529,447	37	2,674,800	2,535,808	138,992	95	1,514,200	123,745	1,390,455	92
222	Sri Lanka Army	224,588,001	219,264,207	5,323,794	2	220,439,001	215,622,823	4,816,178	98	4,149,000	3,641,384	507,616	12
223	Sri Lanka Navy	73,912,805	73,810,970	101,835	0	66,710,705	66,662,446	48,259	100	7,202,100	7,148,524	53,576	1
224	Sri Lanka Air Force	58,073,168	44,964,917	13,108,251	23	43,818,300	41,070,327	2,747,973	94	14,254,868	3,894,590	10,360,278	73
225	Department of Police	118,602,380	114,291,361	4,311,019	4	104,512,130	100,704,476	3,807,654	96	14,090,250	13,586,884	503,366	4
226	Department of Immigration and Emigration	5,726,000	5,019,835	706,165	12	2,819,900	2,323,896	496,004	82	2,906,100	2,695,940	210,160	7
227	Department of Registration of Persons	3,020,000	2,049,225	970,775	32	1,750,000	1,547,001	202,999	88	1,270,000	502,224	767,776	60
228	Courts Administration	11,241,000	11,004,942	236,058	2	9,318,863	9,168,972	149,890	98	1,922,137	1,835,970	86,168	4
229	Department of Attorney General	2,086,000	1,794,769	291,231	14	1,968,500	1,726,141	242,359	88	117,500	68,629	48,871	42
230	Department of Legal Draftsman	154,700	137,784	16,916	11	150,600	135,867	14,733	90	4,100	1,917	2,183	53
231	Department of Debt Conciliation Board	77,500	60,974	16,526	21	76,600	60,391	16,209	79	900	583	317	35
232	Department of Prisons	12,571,000	11,470,786	1,100,214	9	11,537,000	10,920,357	616,643	95	1,034,000	550,429	483,571	47
233	Department of Government Analyst	1,030,000	841,783	188,217	18	714,250	666,390	47,860	93	315,750	175,392	140,358	44
234	Registrar of the Supreme Court	375,000	341,913	33,087	9	366,700	334,352	32,348	91	8,300	7,561	739	9
235	Department of Law Commission	22,300	16,529	5,771	26	21,000	16,227	4,773	77	1,300	302	998	77
236	Department of Official Languages	191,000	149,966	41,034	21	186,775	147,049	39,726	79	4,225	2,917	1,308	31
237	Department of National Planning	26,815,489	24,721,067	2,094,422	8	3,090,074	3,084,328	5,746	100	23,725,415	21,636,739	2,088,677	9
238	Department of Fiscal Policy	85,050	73,144	11,906	14	83,800	72,958	10,842	87	1,250	186	1,064	85
239	Department of External Resources	2,561,955	2,395,701	166,254	6	451,280	303,150	148,130	67	2,110,675	2,092,551	18,124	1
240	Department of National Budget	55,066,876	600,862	54,466,014	99	7,128,988	269,358	6,859,630	4	47,937,888	331,504	47,606,384	99
241	Department of Public Enterprises	319,712,160	269,584,258	50,127,902	16	624,550	578,725	45,825	93	319,087,610	269,005,533	50,082,077	16
242	Department of Management Services	110,350	98,027	12,323	11	108,300	97,300	11,000	90	2,050	727	1,323	65
243	Department of Development Finance	87,483,490	33,179,625	54,303,865	62	21,441,290	20,289,474	1,151,816	95	66,042,200	12,890,151	53,152,049	80
244	Department of Trade and Investment Policy	84,070	82,588	1,482	2	82,970	82,588	382	100	1,100	0	1,100	100
245	Department of Public Finance	183,300	103,084	80,216	44	95,325	83,587	11,738	88	87,975	19,497	68,478	78

Schedule III - HEAD-WISE SUMMARY OF BUDGETARY PROVISION AND EXPENDITURE - 2023

Rs.'000

Head	Institution	Total				Recurrent				Capital			
		Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%
246	Department of Inland Revenue	14,968,700	7,539,497	7,429,203	50	4,713,300	4,427,204	286,096	94	10,255,400	3,112,294	7,143,106	70
247	Sri Lanka Customs	5,281,815	4,041,058	1,240,757	23	4,798,415	3,800,928	997,487	79	483,400	240,130	243,270	50
248	Department of Excise	3,917,500	3,284,586	632,914	16	3,410,500	3,049,367	361,133	89	507,000	235,219	271,781	54
249	Department of Treasury Operations	13,785,234,380	7,471,982,282	6,313,252,098	46	2,759,782,165	2,459,769,671	300,012,494	89	11,025,452,215	5,012,212,611	6,013,239,604	55
250	Department of State Accounts	145,300	105,268	40,032	28	114,900	103,549	11,351	90	30,400	1,719	28,681	94
251	Department of Valuation	810,007	764,053	45,954	6	736,400	695,938	40,462	95	73,607	68,115	5,492	7
252	Department of Census and Statistics	2,693,097	2,053,014	640,083	24	1,293,300	1,139,851	153,449	88	1,399,797	913,163	486,634	35
253	Department of Pension	418,720,000	416,333,169	2,386,831	1	418,664,000	416,291,420	2,372,580	99	56,000	41,748	14,252	25
254	Department of Registrar General	3,460,000	3,287,426	172,574	5	3,167,000	3,058,950	108,050	97	293,000	228,476	64,524	22
255	District Secretariat, Colombo	1,666,444	1,447,540	218,904	13	1,466,444	1,292,841	173,603	88	200,000	154,699	45,301	23
256	District Secretariat, Gampaha	2,136,953	2,039,770	97,183	5	1,461,653	1,428,835	32,818	98	675,300	610,935	64,365	10
257	District Secretariat, Kalutara	1,600,210	1,423,099	177,111	11	1,407,110	1,363,303	43,807	97	193,100	59,796	133,304	69
258	District Secretariat, Kandy	1,929,638	1,796,011	133,627	7	1,892,638	1,764,718	127,920	93	37,000	31,293	5,707	15
259	District Secretariat, Matale	1,246,290	1,147,620	98,670	8	1,127,290	1,074,901	52,389	95	119,000	72,720	46,280	39
260	District Secretariat, Nuwara-Eliya	720,806	647,939	72,867	10	702,806	633,495	69,311	90	18,000	14,444	3,556	20
261	District Secretariat, Galle	2,158,146	2,018,657	139,489	6	2,065,246	1,971,446	93,800	95	92,900	47,211	45,689	49
262	District Secretariat , Matara	1,870,733	1,608,894	261,839	14	1,730,733	1,557,108	173,625	90	140,000	51,787	88,213	63
263	District Secretariat , Hambantota	3,118,000	2,892,435	225,565	7	2,882,000	2,770,300	111,700	96	236,000	122,136	113,864	48
264	District Secretariat / Kachcheri - Jaffna	1,630,784	1,572,200	58,584	4	1,579,784	1,521,239	58,545	96	51,000	50,961	39	0
265	District Secretariat / Kachcheri - Mannar	638,176	469,850	168,326	26	476,536	433,451	43,085	91	161,640	36,399	125,241	77
266	District Secretariat / Kachcheri - Vavuniya	1,057,000	1,016,512	40,488	4	1,027,095	989,781	37,314	96	29,905	26,731	3,174	11
267	District Secretariat / Kachcheri - Mullaitivu	938,000	862,418	75,582	8	904,300	832,156	72,144	92	33,700	30,262	3,438	10
268	District Secretariat / Kachcheri - Killinochchi	605,000	539,658	65,342	11	576,000	524,625	51,375	91	29,000	15,033	13,967	48
269	District Secretariat / Kachcheri - Batticaloa	2,130,077	2,040,957	89,120	4	1,837,077	1,768,492	68,585	96	293,000	272,465	20,535	7
270	District Secretariat, Ampara	4,782,000	4,583,888	198,112	4	4,711,000	4,523,218	187,782	96	71,000	60,670	10,330	15
271	District Secretariat / Kachcheri - Trincomalee	1,237,000	1,160,265	76,735	6	1,169,000	1,097,470	71,530	94	68,000	62,795	5,205	8
272	District Secretariat, Kurunegala	3,136,024	2,994,817	141,207	5	3,078,024	2,973,992	104,032	97	58,000	20,825	37,175	64
273	District Secretariat, Puttalam	1,443,484	1,193,737	249,747	17	1,304,484	1,112,762	191,722	85	139,000	80,976	58,024	42
274	District Secretariat, Anuradhapura	2,942,599	2,810,087	132,512	5	2,688,989	2,596,238	92,750	97	253,610	213,849	39,761	16
275	District Secretariat - Polonnaruwa	1,861,000	1,719,664	141,336	8	1,627,000	1,528,853	98,147	94	234,000	190,811	43,189	18
276	District Secretariat - Badulla	1,598,207	1,491,622	106,585	7	1,471,207	1,385,379	85,828	94	127,000	106,243	20,757	16
277	District Secretariat, Monaragala	2,113,768	2,029,178	84,590	4	1,903,768	1,850,040	53,728	97	210,000	179,138	30,862	15
278	District Secretariat, Rathnapura	1,736,193	1,481,141	255,052	15	1,466,663	1,410,197	56,466	96	269,530	70,944	198,586	74

Schedule III - HEAD-WISE SUMMARY OF BUDGETARY PROVISION AND EXPENDITURE - 2023

Rs.'000

Head	Institution	Total				Recurrent				Capital			
		Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%
279	District Secretariat, Kegalle	1,948,543	1,716,532	232,011	12	1,690,222	1,586,599	103,623	94	258,321	129,933	128,388	50
280	Department of Project Management and Monitoring	101,760	82,104	19,656	19	101,760	82,104	19,656	81				
281	Department of Agrarian Development	14,179,750	12,023,228	2,156,522	15	9,659,750	9,277,857	381,893	96	4,520,000	2,745,370	1,774,630	39
282	Department of Irrigation	15,433,000	12,429,618	3,003,382	19	4,221,520	3,718,925	502,595	88	11,211,480	8,710,693	2,500,787	22
283	Department of Forests	2,716,100	2,657,736	58,364	2	1,800,100	1,767,612	32,488	98	916,000	890,125	25,875	3
284	Department of Wildlife Conservation	2,417,000	2,294,234	122,766	5	2,157,000	2,078,778	78,222	96	260,000	215,456	44,544	17
285	Department of Agriculture	9,709,514	8,038,529	1,670,985	17	6,319,014	5,440,008	879,006	86	3,390,500	2,598,521	791,979	23
286	Department of Land Commissioner General	651,800	562,045	89,755	14	579,800	518,842	60,958	89	72,000	43,203	28,797	40
287	Department of Land Title Settlement	680,000	663,727	16,273	2	668,000	653,023	14,977	98	12,000	10,704	1,296	11
288	Department of Surveyor General of Sri Lanka	5,000,000	4,251,324	748,676	15	4,431,000	4,049,505	381,495	91	569,000	201,818	367,182	65
289	Department of Export Agriculture	1,304,900	1,260,367	44,533	3	867,900	839,049	28,851	97	437,000	421,319	15,681	4
290	Department of Fisheries and Aquatic Resources	1,690,716	1,598,197	92,519	5	969,836	898,599	71,237	93	720,880	699,597	21,283	3
291	Department of Coast Conservation and Coastal Resource Management	713,350	563,048	150,302	21	325,000	314,458	10,542	97	388,350	248,590	139,760	36
292	Department of Animal Production and Health	1,669,100	1,229,567	439,533	26	802,100	719,743	82,357	90	867,000	509,824	357,176	41
293	Department of Rubber Development	1,204,698	1,085,410	119,288	10	483,698	412,378	71,320	85	721,000	673,032	47,968	7
294	Department of National Zoological Gardens	764,100	682,339	81,761	11	593,100	538,656	54,444	91	171,000	143,683	27,317	16
295	Department of Commerce	265,500	243,667	21,833	8	255,600	239,350	16,250	94	9,900	4,317	5,583	56
296	Department of Import and Export Control	157,340	134,438	22,902	15	132,440	119,378	13,062	90	24,900	15,060	9,840	40
297	Department of Registrar of Companies	91,300	77,734	13,566	15	91,300	77,734	13,566	85				
298	Department of Measurement Units, Standards and Services	179,800	169,673	10,127	6	179,800	169,673	10,127	94				
299	National Intellectual Property Office of Sri Lanka	74,500	50,716	23,784	32	64,500	50,716	13,784	79	10,000	0	10,000	100
300	Department of Food Commissioner	427,700	147,242	280,458	66	102,900	82,137	20,763	80	324,800	65,105	259,695	80
301	Department of Co-operative Development (Registrar of Co-operative Societies)	115,500	64,955	50,545	44	89,500	64,521	24,979	72	26,000	434	25,566	98
302	Co-operative Employees Commission	23,500	19,128	4,372	19	22,900	18,810	4,090	82	600	317	283	47
303	Department of Textile Industries	470,000	382,662	87,338	19	411,000	347,264	63,736	84	59,000	35,398	23,602	40
304	Department of Meteorology	515,100	431,793	83,307	16	396,300	381,574	14,726	96	118,800	50,219	68,581	58
306	Department of Sri Lanka Railways	51,843,300	39,739,891	12,103,409	23	29,600,000	27,842,053	1,757,947	94	22,243,300	11,897,838	10,345,462	47
307	Department of Motor Traffic	3,346,500	2,523,722	822,778	25	2,060,400	1,693,034	367,366	82	1,286,100	830,688	455,412	35

Schedule III - HEAD-WISE SUMMARY OF BUDGETARY PROVISION AND EXPENDITURE - 2023

Rs.'000

Head	Institution	Total				Recurrent				Capital			
		Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%	Provision	Expenditure	Savings	%
308	Department of Posts	20,000,000	17,569,595	2,430,405	12	18,200,000	16,842,652	1,357,348	93	1,800,000	726,943	1,073,057	60
309	Department of Buildings	558,854	534,896	23,958	4	541,154	517,253	23,901	96	17,700	17,643	57	0
310	Department of Government Factories	341,900	228,074	113,826	33	291,500	202,486	89,014	69	50,400	25,588	24,812	49
311	Department of National Physical Planning	398,250	180,458	217,792	55	192,426	173,631	18,795	90	205,824	6,827	198,997	97
312	Western Provincial Council	68,597,000	62,224,729	6,372,271	9	65,229,000	59,476,659	5,752,341	91	3,368,000	2,748,070	619,930	18
313	Central Provincial Council	48,933,000	45,069,276	3,863,724	8	44,817,000	42,097,626	2,719,374	94	4,116,000	2,971,650	1,144,350	28
314	Southern Provincial Council	51,208,000	48,461,367	2,746,633	5	47,300,000	45,665,167	1,634,833	97	3,908,000	2,796,200	1,111,800	28
315	Northern Provincial Council	39,013,800	35,404,702	3,609,098	9	34,550,000	32,239,696	2,310,304	93	4,463,800	3,165,005	1,298,795	29
316	North Western Provincial Council	47,429,000	42,305,345	5,123,655	11	43,526,000	40,035,795	3,490,205	92	3,903,000	2,269,550	1,633,450	42
317	North Central Provincial Council	32,515,000	27,977,077	4,537,923	14	28,331,000	24,970,427	3,360,573	88	4,184,000	3,006,650	1,177,350	28
318	Uva Provincial Council	37,148,000	33,123,521	4,024,479	11	32,801,000	30,028,071	2,772,929	92	4,347,000	3,095,450	1,251,550	29
319	Sabaragamuwa Provincial Council	47,959,000	38,528,092	9,430,908	20	43,677,000	35,466,592	8,210,408	81	4,282,000	3,061,500	1,220,500	29
320	Department of Civil Security	19,077,100	18,615,375	461,725	2	18,690,600	18,395,237	295,363	98	386,500	220,138	166,362	43
321	Eastern Provincial Council	43,451,000	38,947,460	4,503,540	10	39,019,000	36,000,060	3,018,940	92	4,432,000	2,947,400	1,484,600	33
322	Department of National Botanical Gardens	804,000	711,796	92,204	11	630,500	597,704	32,796	95	173,500	114,092	59,408	34
323	Department of Legal Affairs	22,900	18,625	4,275	19	22,900	18,625	4,275	81			0	
324	Department of Management Audit	67,086	58,332	8,754	13	64,736	56,644	8,092	87	2,350	1,688	662	28
325	Department of Sri Lanka Coast Guard	445,350	293,368	151,982	34	75,850	71,665	4,185	94	369,500	221,703	147,797	40
326	Department of Community Based Corrections	579,850	531,538	48,312	8	569,000	523,030	45,970	92	10,850	8,508	2,342	22
327	Department of Land Use Policy Planning	575,000	506,349	68,651	12	536,300	471,247	65,053	88	38,700	35,102	3,598	9
328	Department of Manpower and Employment	584,500	567,505	16,995	3	548,212	533,352	14,861	97	36,288	34,153	2,134	6
329	Department of Information Technology Management	827,893	439,014	388,879	47	817,923	429,683	388,240	53	9,970	9,331	639	6
331	Department of Samurdhi Development	131,233,245	117,601,863	13,631,381	10	131,067,245	117,579,783	13,487,462	90	166,000	22,081	143,919	87
332	Department of National Community Water Supply	1,959,600	896,968	1,062,632	54	420,600	360,669	59,931	86	1,539,000	536,298	1,002,702	65
333	Comptroller General's Office	47,197	45,655	1,541	3	45,342	43,908	1,434	97	1,855	1,748	107	6
334	Department of Multi-purpose Development Task Force	9,862,550	8,671,718	1,190,832	12	9,807,550	8,643,071	1,164,479	88	55,000	28,647	26,353	48
335	National Education Commission	78,000	67,056	10,944	14	67,000	60,375	6,625	90	11,000	6,680	4,320	39
336	Merchant Shipping Secretariat	127,970	125,417	2,553	2	117,300	115,738	1,562	99	10,670	9,679	991	9
337	Department of Cinnamon Industry Development	200,000	36,462	163,538	82	75,000	6,747	68,253	9	125,000	29,714	95,286	76
	Total	**17,675,999,000**	**10,674,332,201**	**7,001,666,799**		**5,200,817,030**	**4,729,386,148**	**471,430,882**	91	**12,475,181,970**	**5,944,946,053**	**6,530,235,917**	

Schedule IV - STATEMENT OF LIABILITIES AND COMMITMENTS - 2023

Head	Ministry / Department	Recurrent		Capital		Total	
		Commitment Balance	Liability Balance	Commitment Balance	Liability Balance	Commitment Balance	Liability Balance
1	His Excellency the President	-	1,846,459	5,355	105,694,658	5,355	107,541,116
2	Office of the Prime Minister	-	3,203,772	-	773,335	-	3,977,107
4	Judges of the Superior Courts	-	13,164	-	-	-	13,164
5	Office of the Cabinet of Ministers	-	3,307,037	-	175,000	-	3,482,037
11	Office of the Finance Commission	-	1,038,028	-	-	-	1,038,028
13	Human Rights Commission of Sri Lanka	-	526,545	-	-	-	526,545
16	Parliament	-	22,412,346	-	1,370,465	-	23,782,811
17	Office of the Leader of the House of Parliament	-	30,270	-	2,109,370	-	2,139,640
18	Office of the Chief Govt. Whip of Parliament	-	96,860	-	-	-	96,860
20	Election Commission	-	1,318,915	-	-	-	1,318,915
21	National Audit Office	-	-	4,883,000	-	4,883,000	-
22	Office of the Parliamentary Commissioner for Administration	-	567,502	-	-	-	567,502
25	Delimitation Commission	-	7,895	-	-	-	7,895
101	Ministry of Buddha Sasana, Religious and Cultural Affairs	-	12,537,371	-	25,893,593	-	38,430,964
102	Ministry of Finance, Economic Stabilization and National Policies	-	15,225,821	14,392,010	-	14,392,010	15,225,821
103	Ministry of Defence	-	12,927,426	-	177,851,140	-	190,778,565
105	Ministry of Mass Media	650,769	355,526,307	17,060	34,405,952	667,829	389,932,259
110	Ministry of Justice, Prisons Affairs and Constitutional Reforms	-	790,813	5,536,593	350,137	5,536,593	1,140,950
111	Ministry of Health	5,436,789,839	390,086,794	82,858,148	217,869,766	5,519,647,987	607,956,560
112	Ministry of Foreign Affairs	-	215,210,028	-	8,177,205	-	223,387,233
116	Ministry of Trade, Commerce and Food Security	-	1,780,335	-	12,197	-	1,792,532
117	Ministry of Transport and Highways	255,322	2,095,451	16,305,339,704	70,952,018,413	16,305,595,026	70,954,113,863
118	Ministry of Agriculture	93,773,793	2,521,412,147	1,703,028,723	886,755,843	1,796,802,515	3,408,167,990
119	Ministry of Power & Energy	-	1,755,620	-	-	-	1,755,620
122	Ministry of Tourism and Lands	-	2,104,232	-	54,041,966	-	56,146,198
123	Ministry of Urban Development and Housing	-	10,902,428	17,214,257	698,416,813	17,214,257	709,319,241
126	Ministry of Education	165,409	3,659,948,671	310,026	919,903,959	475,435	4,579,852,630
130	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	4,492,985	37,808,130	350,658,620	23,608,011	355,151,605	61,416,142
135	Ministry of Plantation	-	3,498,183	-	1,172,307	-	4,670,491
149	Ministry of Industries	-	5,249,950	-	20,609,743	-	25,859,693

Schedule IV - STATEMENT OF LIABILITIES AND COMMITMENTS - 2023

Head	Ministry / Department	Recurrent		Capital		Total	
		Commitment Balance	Liability Balance	Commitment Balance	Liability Balance	Commitment Balance	Liability Balance
151	Ministry of Fisheries	-	2,005,845	250,000	600,000	250,000	2,605,845
160	Ministry of Environment	-	3,782,001	-	7,703,099	-	11,485,100
161	Ministry of Wildlife and Forest Resources Conservation	-	2,151,258	-	-	-	2,151,258
166	Ministry of Water Supply	-	994,970	-	577,898,120	-	578,893,089
171	Ministry of Women, Child Affairs and Social Empowerment	-	21,709,327	-	582,354	-	22,291,681
176	Ministry of Ports, Shipping and Aviation	1,486,815	-	344,500	-	1,831,315	-
186	Ministry of Technology	-	3,522,107,628	-	31,924,976	-	3,554,032,604
187	Ministry of Investment Promotion	-	1,878,624	-	137,808,819	-	139,687,443
189	Ministry of Public Security	-	190,893,259	-	130,752,913	-	321,646,173
193	Ministry of Labour and Foreign Employment	-	5,003,982	-	3,751,372	-	8,755,354
194	Ministry of Youth and Sports	-	10,122,638	-	74,111,611	-	84,234,250
198	Ministry of Irrigation	-	1,893,361	38,847,287	208,727,951	38,847,287	210,621,312
201	Department of Buddhist Affairs	-	4,137,565	-	969,405	-	5,106,970
202	Department of Muslim Religious and Cultural Affairs	-	-	-	789,330	-	789,330
203	Department of Christian Religious Affairs	-	147,836	-	1,043,379	-	1,191,215
204	Department of Hindu Religious and Cultural Affairs	-	64,190	-	763,131	-	827,321
205	Department of Public Trustee	-	213,624	-	959,060	-	1,172,684
206	Department of Cultural Affairs	-	3,304,638	-	836,434	-	4,141,072
207	Department of Archaeology	-	7,323,481	-	4,155,530	-	11,479,011
208	Department of National Museums	-	-	-	770,368	-	770,368
209	Department of National Archives	-	-	-	808,670	-	808,670
210	Department of Information	28,500	5,476,370	69,474	7,070,876	97,974	12,547,246
211	Department of Government Printer	-	66,175,985	-	7,642,926	-	73,818,911
212	Department of Examinations	-	142,317	-	-	-	142,317
213	Department of Educational Publications	-	316,093	-	8,200,560	-	8,516,653
215	Department of Technical Education and Training	-	4,509,625	-	973,447	-	5,483,072
216	Department of Social Services	-	6,579,796	-	553,982	-	7,133,778
217	Department of Probation and Child Care Services	-	174,000	-	-	-	174,000
219	Department of Sports Development	-	56,274,837	-	57,499,864	-	113,774,701
220	Department of Ayurveda	-	14,023,466	-	849,195	-	14,872,661
221	Department of Labour	-	6,235,461	-	-	-	6,235,461

Schedule IV - STATEMENT OF LIABILITIES AND COMMITMENTS - 2023

Head	Ministry / Department	Recurrent		Capital		Total	
		Commitment Balance	Liability Balance	Commitment Balance	Liability Balance	Commitment Balance	Liability Balance
222	Sri Lanka Army	-	-	-	200,308,694	-	200,308,694
223	Sri Lanka Navy	-	68,715,359	-	30,889,692	-	99,605,051
224	Sri Lanka Air Force	-	1,045,659,298	-	542,063,546	-	1,587,722,844
225	Department of Police	34,401,208	222,922,828	6,269,750	110,160,613	40,670,958	333,083,441
227	Department of Registration of Persons	-	6,912,239	-	-	-	6,912,239
229	Department of Attorney General	-	4,726,263	-	4,500	-	4,730,763
230	Department of Legal Draftsman	-	1,496,095	-	-	-	1,496,095
232	Department of Prisons	343,230	2,343,801,467	112,500	51,559,872	455,730	2,395,361,339
233	Department of Government Analyst	-	23,326,166	-	85,589,829	-	108,915,994
234	Registrar of the Supreme Court	-	571,478	-	-	-	571,478
236	Department of Official Languages	-	11,013,476	-	613,200	-	11,626,676
237	Department of National Planning	-	612,971	4,071,559	70,000	4,071,559	682,971
238	Department of Fiscal Policy	-	1,267,190	-	215,460	-	1,482,650
240	Department of National Budget	-	2,190,848	-	899,000	-	3,089,848
241	Department of Public Enterprises	-	894,401	-	21,300,000	-	22,194,401
242	Department of Management Services	-	574,380	-	-	-	574,380
243	Department of Development Finance	-	273,228,226	-	-	-	273,228,226
244	Department of Trade and Investment Policy	-	129,779	-	-	-	129,779
245	Department of Public Finance	-	83,100	-	-	-	83,100
246	Department of Inland Revenue	-	78,822,395	-	101,877	-	78,924,272
247	Sri Lanka Customs	-	141,397,449	-	1,293,555	-	142,691,004
248	Department of Excise	-	11,946,638	-	95,680	-	12,042,318
249	Department of Treasury Operations	-	84,872	-	-	-	84,872
250	Department of State Accounts	-	228,381	-	-	-	228,381
251	Department of Valuation	-	373,655	-	12,075	-	385,730
252	Department of Census and Statistics	-	2,566,830	-	10,746,960	-	13,313,790
253	Department of Pension	-	125,832,757	-	-	-	125,832,757
254	Department of Registrar General	-	-	-	870,000	-	870,000
255	District Secretariat, Colombo	-	12,600,213	-	-	-	12,600,213
256	District Secretariat, Gampaha	-	9,847,215	-	62,827,410	-	72,674,625
257	District Secretariat, Kalutara	-	647,965	-	-	-	647,965
258	District Secretariat, Kandy	-	2,462,865	-	-	-	2,462,865
259	District Secretariat, Matale	-	355,061	-	-	-	355,061
260	District Secretariat, Nuwara-Eliya	-	4,135,568	-	-	-	4,135,568

Schedule IV - STATEMENT OF LIABILITIES AND COMMITMENTS - 2023

Head	Ministry / Department	Recurrent		Capital		Total	
		Commitment Balance	Liability Balance	Commitment Balance	Liability Balance	Commitment Balance	Liability Balance
261	District Secretariat, Galle	-	4,456,211	-	-	-	4,456,211
262	District Secretariat , Matara	-	15,393	-	2,304,446	-	2,319,839
263	District Secretariat , Hambantota	-	-	-	13,756,934	-	13,756,934
265	District Secretariat / Kachcheri - Mannar	-	949,567	-	-	-	949,567
266	District Secretariat / Kachcheri - Vavuniya	-	759,258	-	-	-	759,258
270	District Secretariat, Ampara	-	2,197,915	-	150,900	-	2,348,815
272	District Secretariat, Kurunegala	-	873,328	-	-	-	873,328
273	District Secretariat, Puttalam	-	1,329,213	-	-	-	1,329,213
274	District Secretariat, Anuradhapura	-	1,159,672	-	-	-	1,159,672
277	District Secretariat, Monaragala	-	592,932	-	13,137,952	-	13,730,884
279	District Secretariat, Kegalle	-	585,141	-	-	-	585,141
280	Department of Project Management and Monitoring	-	670,835	-	-	-	670,835
281	Department of Agrarian Development	13,013,566	7,730,512	153,666,596	138,837,094	166,680,163	146,567,606
282	Department of Irrigation	-	4,219,705	421,749	66,334,280	421,749	70,553,985
284	Department of Wildlife Conservation	-	771,251	-	-	-	771,251
285	Department of Agriculture	-	-	-	93,333,500	-	93,333,500
286	Department of Land Commissioner General	-	4,661,114	-	1,564,338	-	6,225,452
287	Department of Land Title Settlement	-	482,278	-	-	-	482,278
288	Department of Surveyor General of Sri Lanka	714,456	7,571,808	12,500	4,030,985	726,956	11,602,793
290	Department of Fisheries and Aquatic Resources	-	2,315,284	-	78,100	-	2,393,384
293	Department of Rubber Development	-	-	-	43,894,480	-	43,894,480
294	Department of National Zoological Gardens	-	935,948	-	2,156,308	-	3,092,256
295	Department of Commerce	-	2,029,922	-	-	-	2,029,922
296	Department of Import and Export Control	-	2,330,979	-	-	-	2,330,979
300	Department of Food Commissioner	-	1,548,546	-	-	-	1,548,546
301	Department of Co-operative Development (Registrar of Co-operative Societies)	-	2,257,649	-	-	-	2,257,649
302	Co-operative Employees Commission	-	22,471	-	-	-	22,471
304	Department of Meteorology	-	610,639	-	88,000	-	698,639
307	Department of Motor Traffic	-	156,572,456	-	64,645,123	-	221,217,579
308	Department of Posts	-	9,545,729	-	21,064,323	-	30,610,052
309	Department of Buildings	-	1,298,754	-	-	-	1,298,754
310	Department of Government Factories	-	3,243,131	-	6,622,875	-	9,866,005
311	Department of National Physical Planning	-	183,700	-	-	-	183,700

Schedule IV - STATEMENT OF LIABILITIES AND COMMITMENTS - 2023

Head	Ministry / Department	Recurrent		Capital		Total	
		Commitment Balance	Liability Balance	Commitment Balance	Liability Balance	Commitment Balance	Liability Balance
320	Department of Civil Security	610,896	123,899,657	337,235	19,776,061	948,131	143,675,718
322	Department of National Botanical Gardens	-	14,223,590	-	-	-	14,223,590
324	Department of Management Audit	-	500,197	-	-	-	500,197
327	Department of Land Use Policy Planning	-	1,922,551	-	11,171	-	1,933,722
328	Department of Manpower and Employment	-	40,675	-	5,912	-	46,587
329	Department of Information Technology Management	-	1,891,142	-	-	-	1,891,142
331	Department of Samurdhi Development	-	11,438,200	-	1,500	-	11,439,700
332	Department of National Community Water Supply	-	-	-	339,700	-	339,700
333	Comptroller General's Office	-	559,295	-	12,000	-	571,295
334	Department of Multi-purpose Development Task Force	-	38,954,322	-	-	-	38,954,322
337	Department of Cinnamon Industry Development	-	176,410	-	4,724,068	-	4,900,478
	Grand Total	**5,586,726,786**	**16,035,825,478**	**18,688,646,648**	**77,015,449,258**	**24,275,373,434**	**93,051,274,736**

Schedule V

STATEMENT OF PROVINCIAL COUNCILS REVENUE AND EXPENDITURE REPORT - 2023

Rs.

Category	Province									Total
	Western	Central	Southern	Northern	North Western	North Central	Uva	Sabaragamuwa	Eastern	
Total Revenue	**43,264,129,538**	**5,692,352,982**	**8,046,602,005**	**4,378,279,268**	**10,141,422,687**	**3,513,990,729**	**2,618,080,571**	**4,663,092,450**	**3,362,009,000**	**85,679,959,231**
Recurrent Expenditure	87,919,505,369	48,294,914,636	50,575,891,494	34,064,023,753	47,203,660,665	27,550,888,270	32,740,599,218	39,604,530,048	39,068,679,637	**407,022,693,090**
Capital Expenditure	8,430,359,440	2,737,437,253	2,841,155,674	3,483,204,084	3,733,270,142	4,128,397,683	2,863,892,924	2,207,251,981	3,067,716,030	**33,492,685,211**
Total Expenditure	**96,349,864,809**	**51,032,351,889**	**53,417,047,168**	**37,547,227,838**	**50,936,930,807**	**31,679,285,954**	**35,604,492,142**	**41,811,782,029**	**42,136,395,667**	**440,515,378,301**

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
Ministry of Finance, Economic Stabilization and National Policies	Social Safety Nets Project	102-2-3-1-2106-0/12	786,712,391	16,607,288		770,105,104
	Financial Sector Modernization Project	102-2-3-2-2509-29/12	17,112,467			17,112,467
		102-2-3-2-2509-30/12	245,192,216			245,192,216
		102-2-3-2-2509-37/12	2,953,841			2,953,841
Department of National Planning	Pooled Arrangement of the Contingent Emergency Response Component (CERC) of the World Bank Funded Investment Projects	237-01-01-18-2509-0/12	4,769,397,086	1,862,522,399		2,906,874,687
	Contingent Emergency Response Component (ICDP CERC) (CERC) of the World Bank Funded Investment Projects	237-1-1-19-2302-0/12	2,114,353,125			2,114,353,125
		237-1-1-19-2202-0/12	10,527,789,787			10,527,789,787
		237-1-1-20-1501-30/12	1,533,200,000			1,533,200,000
	Food Security and Livelihood Recovery Emergency Assistance Project Asian Development Bank Funded Investment Projects	237-1-1-20-2202-0/12	105,310			105,310
		237-1-1-20-1501-32/12	1,424,062,928			1,424,062,928
		237-1-1-20-2509-0/12	2,640,208,407			2,640,208,407
Ministry of Health	Health System Enhancement Project ADB	111-2-13-147-2001-0/12	428,485,503			428,485,503
		111-2-13-147-2103-0/12	60,590,936	60,590,936		
		111-2-13-147-2509-0/12	234,048,076			234,048,076
	Sri Lanka Covid-19 Emergency Response and Health System Preparedness Project	111-2-13-168-2102-0/12	38,492,401	38,492,401		
		111-2-13-168-2103-0/12	119,029,556	119,029,556		
		111-2-13-168-2104-0/12	478,175,545	478,175,545		
		111-2-13-168-2509-0/12	323,704,167			323,704,167
	Responsive COVID-19 Vaccines for Recovery - ADB	111-2-13-177-2509-0/12	235,671,042			235,671,042

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
Ministry of Health		111-2-13-178-2001-0/12	312,864,570			312,864,570
	Health System Enhancement Project (Additional Financing - ADB)	111-2-13-178-2103-0/12	858,568,039	858,568,039		
	Primary HealthCare Systems Strengthening Project PSSP (GOSL-WB)	111-2-13-3-2001-0/12	129,852,308			129,852,308
		111-2-13-3-2102-0/12	108,541,808	108,541,808		
		111-2-13-3-2103-0/12	184,995,163	184,995,163		
		111-2-13-3-2104-0/12	16,634,743	16,634,743		
		111-2-13-3-2106-0/12	4,715,470	4,715,470		
		111-2-13-3-2401-0/12	410,710,124			410,710,124
		111-2-13-3-2506-0/12	2,998,267			2,998,267
		111-2-13-3-2507-0/12	1,706,192			1,706,192
		111-2-13-3-2509-38/12	94,054,194			94,054,194
		111-2-13-3-2509-39/12	117,779,180			117,779,180
	Development of District Hospital Kaluthara as a Specialized Maternal and Children's Hospital	111-2-13-61-2103-0/12	1,457,583,404	1,457,583,404		
	Medical Supplies Purchase to SPC	111-2-25-01-1204-0/12	25,545,272,850			25,545,272,850
Ministry of Transport and Highways	Inclusive Connectivity and Development Project	117-2-4-58-2102-0/12	2,271,959	2,271,959		
	Inclusive Connectivity and Development Project	117-2-4-58-2506-0/12	7,806,058,422		7,806,058,422	
	Saudi Funded Road Network Development Project	117-2-4-29-2506-0/12	211,276,760		211,276,760	
	OPEC Funded Road Network Development Project	117-2-4-31-2506-0/12	419,069,705		419,069,705	
	OPEC Funded Rehabilitation & Improvement of Colombo National Highways Project	117-2-4-32-2506-0/12	720,999,369		720,999,369	
	OPEC Funded Western Province Road Development Project	117-2-4-40-2506-0/12	492,955,209		492,955,209	

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
Ministry of Transport and Highways	OPEC Funded Rehabilitation of A017 Road Corridor Project (Rakwana - Surivakanda)	117-2-4-56-2506-0/12	2,529,190,888		2,529,190,888	
	Port Access Elevated Highway Project(3716 SRI)	117-2-3-16-2106-0/12	18,330,732		18,330,732	
	Port Access Elevated Highway Project(3716 SRI)	117-2-3-16-2506-0/12	20,005,132,202		20,005,132,202	
	Transport Project Preparatory Facility	117-2-4-47-2506-0/12	10,537,497		10,537,497	
	Badulla - Chenkaladi Road Improvement Project	117-2-4-23-2506-0/12	445,264,892		445,264,892	
	Badulla Chenkalai Road Improvement Project	117-2-4-41-2506-0/12	1,579,504,381		1,579,504,381	
		117-2-4-41-2506-0/14	41,800,000		41,800,000	
	Kandy Multimodal Transport Terminal Development Project	117-2-4-60-2102-0/12	6,026,629	6,026,629		
	Kandy Multimodal Transport Terminal Development Project	117-2-4-60-2506-0/12	45,462,164		45,462,164	
	Integrated Road Investment Programme (I Road I)	117-2-4-44-2506-16/12	5,759,738,751		5,759,738,751	
	Second Integrated Road Investment Programme I (Road II)	117-2-4-44-2506-17/12	389,769,552		389,769,552	
	Transport Connectivity and Asset Management Project	117-2-4-48-2506-0/12	409,820,647		409,820,647	
	Transport Connectivity and Asset Management Project	117-2-4-48-2101-0/12	136,739,108	136,739,108		
	Transport Connectivity and Asset Management Project	117-2-4-48-2102-0/12	3,307,424	3,307,424		
	Transport Connectivity and Asset Management Project	117-2-4-48-2103-0/12	530,108,681	530,108,681		
	Transport Connectivity and Asset Management Project	117-2-4-48-2106-0/12	97,193,889	97,193,889		
Ministry of Transport and Highways	Procurement of 600 Buses for SLTB using Balance Funds of the 318 Mn. Indian line of Credit (GOSL)- Indian)	117-2-27-3-2101-0/12	698,973,024	698,973,024		

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
	Colombo Suburban Railway Efficiency Improvement Project - Transport Project Preparatory Facility (GOSL/ADB)	117-2-26-4-2104-0/12	6,041,107,251	6,041,107,251		
	Colombo Suburban Railway Efficiency Improvement Project - Transport Project Preparatory Facility (GOSL/ADB)	117-2-26-3-2104-0/12	45,463,299		45,463,299	
Ministry of Ports, Shipping and Aviation	Port Access Elevated Highway Project - Construction of New Workshop Building Complex	176-2-4-24-2506-0/12	1,100,891,481.24		1,100,891,481.24	
	Colombo North Port Development Project	176-2-4-25-2506-0/12	179,967,080			179,967,080
Ministry of Power & Energy	ESIA for Wind and Solar Hybrid Energy Park	119-1-2-5-2201-0/12	12,430,000			12,430,000
	Green Power Development and Energy Efficiency Improvement Investment Programme Tranche –II	119-1-2-5-2201-0/12	1,732,919,962		1,732,919,962	
	Establishment of SCADA- Supported Distribution Control for the Western Province South 1 – Package 09	119-1-2-5-2201-0/12	183,620,000		183,620,000	
	Moragolla- Tranche 1- Package 1	119-1-2-5-2201-0/12	5,204,482,000		5,204,482,000	
Ministry of Power & Energy	Transmission Construction Pr.- Tranche 1- Package 5	119-1-2-5-2201-0/12	2,995,560,000		2,995,560,000	
	Consultancy Services for the Per-Feasibility- Pumped Storage Hydropower Project	119-1-2-5-2201-0/12	49,040,000			49,040,000
Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	Greater Colombo Waste Water Management Project	130-2-21-2-2302-0/12	122,266,804		122,266,804	

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	Greater Colombo Water and Waste Water Investment Management Programme - Tranche 2	130-2-21-2-2506-0/12	576,400,649		576,400,649	
		130-2-21-3-2506-0/12	104,992,855		104,992,855	
	Greater Colombo Water and Waste Water Investment Management Programme - Tranche 3	130-2-21-6-2302-0/12	93,806,197		93,806,197	
		130-2-21-62-2506-0/12	442,229,214		442,229,214	
	Local Government Enhancement Sector Project - Additional Financing	130-2-21-4-2504-0/12	2,175,348,967	2,175,348,967		
	Local Development Support Project	130-2-21-11-2504-0/12	2,009,122,121		2,009,122,121	
	Transport Connectivity and Asset Management Project (Provincial Road Development Project)	130-2-21-15-2506-0/12	5,215,549,591		5,215,549,591	
	Rural Bridges Project (GOSL/DRIVE-Netherland)	130-2-21-21-2506-0/12	6,772,965,193		6,772,965,193	
	General Education Modernization Project	130-2-21-10-2504-0/12	11,920,492		11,920,492	
	Urban Project Preparatory Facility Project	130-2-21-14-2504-0/12	21,351,192			21,351,192
Department of Sri Lanka Railways	Procurement of 160 Nos. of Passenger Coaches	306-2-4-39-2101-0/12	357,158,767		357,158,767	
Ministry of Urban Development and Housing	Anuradhapura Integrated Urban Development Project	123-2-7-20-2506-0/12	281,929,816	281,929,816		
Ministry of Urban Development and Housing	Support to Colombo Urban Regeneration Project	123-2-7-29-2506-0/12	6,351,254,082		6,351,254,082	
	Urban Project Preparatory Facility	123-2-7-43-2506-0/12	15,304,435		15,304,435	
Ministry of Wildlife and Forest Resources Conservation	Ecosystem Conservation and Management Project	161-1-2-1-2506-0/12	1,775,146,597	1,775,146,597		
Ministry of Women, Child Affairs and Social Empowerment	Early Childhood Development Project	171-2-8-4-2509-0/12	1,550,402,565			1,550,402,565

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
Ministry of Water Supply	Water Supply and Sanitation Improvement Project	166-2-3-19-2506-0/12	10,996,698,892	4,265,000,000	6,731,698,892	
	Greater Matale WSP	166-2-5-80-2201-0/12	1,619,228,496	1,619,228,496		
	Jaffna Kilinochchi WSS- ADB 6	166-2-5-81-2201-0/12	12,505,373,429		12,505,373,429	
	Colombo WS. Services Improvement (ADB 02)	166-2-5-85-2201-0/12	3,424,854,380	2,866,818,568	558,035,812	
Ministry of Water Supply	Colombo WS. Services Improvement (Adb 03)	166-2-5-86-2201-0/12	1,595,998,185			1,595,998,185
	Colombo WS. Services Improvement (ADB 03)	166-2-5-86-2302-0/12	1,595,998,185			1,595,998,185
	Colombo Ws. Services Improvement Project (Ambatale Energy Saving) (ADB 02)	166-2-5-87-2201-0/12	2,371,860,765	96,782,250	2,275,078,516	
	Anamaduwa WSP	166-2-5-89-2201-0/12	326,403,848	105,633,745	220,770,103	
	Kandy North Pathadumbara WSP	166-2-5-93-2201-0/12	414,977,810	147,000,000	267,977,810	
	Kirama Katuwana WSP	166-2-5-96-2201-0/12	222,266,266	222,266,266		
	Sanitation And Hygiene Initiative For Towns (Shift)	166-2-7-18-2201-0/12	125,435,710	29,500,000	95,935,710	
	Greater Colombo Waste Water Management Project	166-2-7-19-2201-0/12	57,401,761		57,401,761	
	Phase 2 Stage 1 Ratmalana/Moratuwa Waste Water Disposal Project	166-2-7-20-2201-0/12	2,080,827			2,080,827
Ministry of Defence	Reduction of Landslide Vulnerability by mitigation Measures Project	103-2-19-6-2509-0/12	2,158,897,879		2,158,897,879	
Ministry of Education	Technical Education Development Programme	126-2-7-41-2102-0/12	222,856,244	222,856,244		
		126-2-7-41-2103-0/12	618,737,147	618,737,147		
		126-2-7-41-2104-0/12	732,807,475	732,807,475		
		126-2-7-41-2001-0/12	60,543,617			60,543,617
		126-2-7-41-2401-0/12	3,229,240			3,229,240
	AHEAD	126-2-10-8-2102-0/12	1,700,549,683	1,700,549,683		
		126-2 -10-8-2104-0/12	979,594,381	979,594,381		
		126-2-10-8-2401-0/12	1,486,257,629			1,486,257,629

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
		126-2-10-8-2507-0/12	489,708,485			489,708,485
		126-2-10-8-2509-0/12	199,512,334			199,512,334
	Wayaba University Township Development Project	126-2-10-10-2102-0/12	83,654,529	83,654,529		
		126 -2-10-10-2104-0/12	2,210,090,635	2,210,090,635		
	Science & Technology Human Resources Development Project	126-2-10-11-2102-0/12	1,174,032,227	1,174,032,227		
		126-2-10-11-2104-0/12	5,780,894,200	5,780,894,200		
		126-2-10-11-2401-0/12	114,226,716			114,226,716
		126-2-10-11-2507-0/12	187,848,834			187,848,834
		126-2-10-20-2104-0/12	33,561,685	33,561,685		
	GEMP - Component-1	126-2-7-35-2102-0/12	81,250,734	81,250,734		
		126-2-7-35-2401-0/12	208,312,956			208,312,956
		126-2-7-35-2509-50/12	137,930,621			137,930,621
Ministry of Education	GEMP - Component-1	126-2-7-35-2509-99/12	224,267,513			224,267,513
	NIE	126-1-2-8-2509-0/12	33,548,061			33,548,061
Ministry of Irrigation	Kaluganga Reservoir Project	198-2-3-30-2506-0/12	80,446,574		80,446,574	
	Integrated Watershed And Water Resources Management Project (IWWRMP)	198-2-3-47-2506-0/12	2,424,413,486	229,006,958	2,077,091,500	118,315,027
	Climate Resilience Multi-Phase Programmatic Approach (CResMPA)	198-2-3-50-2506-0/12	600,736,924	183,379,739	417,357,185	
	Mahaweli Water Security	198-2-3-38-2506-0/12	22,207,890,197		22,207,890,197	
Ministry of Agriculture	Agriculture Sector Modernization Project	118-2-3-39-2507-0/12	4,454,261,417			4,454,261,417
	Climate Smart Irrigated Agriculture Project	118-2-3-47-2506-0/12	5,380,000,000	5,192,000,000		188,000,000
		118-2-3-47-2507-0/12	2,100,000,000	1,829,000,000		271,000,000
	Smallholder Agribusiness Partnerships Programme	118-2-3-53-2202-0/12	2,277,560,000	4,610,000		2,272,950,000

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
	Smallholder Agribusiness and Resilience Project	118-2-3-66-2022-0/12	129,428,000	34,540,000		94,888,000
	Development of Mini Dairy Cooperative societies (GOSL/Denmark)	118-2-3-56-2506-0/12	433,490,000		433,490,000	
Ministry of Plantations	Agriculture Sector Modernization Project Value Chain Development	135-2-3-49-2202-0/12	1,275,717,814	87,678		1,275,630,136
Uva Provincial Council	General Education Modernization	318-2-2-7-2504-0/12	380,737,783	152,828,078		227,909,705
	Primary Health Care Strengthening Project	318-2-2-8-2504-0/12	1,423,332,165	1,014,584,587		408,747,578
Department of Education Publications	General Education Modernization Project	213-2-1-3-2509-0/12	5,600,025	1,096,000		4,504,025
Northern Provincial Council	Primary Health Care Strengthening Project - PSSp	315-2-2-14-2504-0/12	1,440,282,844	1,367,269,868		73,012,976
Northern Provincial Council	General Education Modernization Project - GEMP	315-2-2-13-2504-0/12	374,938,895	373,466,899		1,471,996
Department of Development Finance	Small and Medium Sized Enterprises Line of Credit Project- Additional Financing III	243-2-2-18-2302-0/12	3,405,528,362			3,405,528,362
North Central Provincial Council	General Education Modernization Project - GEMP	317-2-2-8-2504-0/12	400,000,000	212,993,135		187,006,865
	Primary Health Care Strengthening Project - PSSp	317-2-2-9-2504-0/12	1,445,000,000	700,240,758		744,759,242
Sri Lanka Airforce	Indian Line of Credit	224-1-1-7-2509-0/12	129,646,389	-		129,646,389
Central Provincial Council	General Education Modernization Project - GEMP	313-2-2-9-2504-0/12	411,795,531	68,870,605		342,924,926
	Primary Health Care Strengthening Project - PSSp	313-2-2-10-2504-0/12	1,368,651,019	418,218,638		950,432,380

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
Sri Lanka Police	Indian Line of Credit Vehicles	225-1-1-23-2101-0 / 12	2,749,469,438	2,749,469,438		-
Western Provincial Council	General Education Modernization Project - GEMP	312-2-2-6-2504-0 / 12	301,532,552	58,957,965		242,574,587
	Primary Health Care Strengthening Project - PSSp	312-2-2-7-2504-0 / 12	1,419,821,292	1,419,821,292		-
Eastern Provincial Council	General Education Modernization Project - GEMP	321-2-2-9-2504-0 / 12	357,993,037	328,902,997		29,090,040
	Primary Health Care Strengthening Project - PSSp	321-2-2-10-2504-0 / 12	1,434,774,128	1,347,330,577		87,443,551
Sabaragamuwa Provincial Council	General Education Modernization Project - GEMP	319-2-2-7-2504-0 / 12	196,050,249	196,050,249		-
	Primary Health Care Strengthening Project - PSSp	319-2-2-8-2504-0 / 12	871,828,059	871,828,059		-
North Western Provincial Council	General Education Modernization Project - GEMP	316-2-2-8-2504-0 / 12	450,000,000	210,705,783		239,294,217
	Primary Health Care Strengthening Project - PSSp	316-2-2-7-2504-0 / 12	800,000,000	282,302,712		517,697,288
Southern Provincial Council	General Education Modernization Project - GEMP	314-3-2-6-2504-0 / 12	381,662,004	88,716,000	35,194,019	257,751,985
	Primary Health Care Strengthening Project - PSSp	314-3-2-7-2504-0 / 12	1,379,660,730	1,349,216,423		30,444,307
	Sub Total		**258,579,972,402**	**60,610,362,799**	**123,242,566,219**	**74,727,043,383**

Schedule VI

STATEMENT OF ASSETS GENERATED THROUGH FOREIGN LOANS DISBURSED DURING THE YEAR 2023

Ministry / Department / Provincial Council	Project Name	Expenditure Vote with Finance Code	Total Expenditure for the Year 2023	Loans Provided for Assets Generation		Loans Provided for Projects Where Assets are Not Generated / Programme Loans
				Capitalized	Not Capitalized Yet / WIP	
			Rs.	Rs.	Rs.	Rs.
Ministry of Finance, Economic Stabilization and National Policies	Sri Lanka's 2023-2026 Extended Fund Facility Arrangement from the International Monetary Fund		**Budgetary Support**			219,941,426,591
	Resilience, Stability, and Economic Turnaround (RESET) Development Policy Financing		**Budgetary Support**			157,552,231,657
Ministry of Finance, Economic Stabilization and National Policies	Sri Lanka Resilience Stability and Economic Turnaround (RESET) Development Policy Operation					103,432,385,000
	Financial Sector Stability and Reforms Programme-Sub Programme I					65,397,120,000
	Sub Total			**60,610,362,799**	**123,242,566,219**	**621,050,206,632**
	Grand Total					**804,903,135,650**

*Source: * Details Provided by Ministries / Departments / Provincial Councils*

Statement of Budget Performance & Deficit Financing
for the Year Ended 31st December 2023

	Note	Actual 2023 Rs.	2022 Rs.
REVENUE			
Tax Revenue		2,720,563,053,336	1,751,132,076,743
Income Tax	1	911,355,309,961	534,020,830,117
Taxes on Domestic Goods & Services	2	1,416,757,750,191	872,866,921,923
Taxes on International Trade	3	392,449,993,183	344,244,324,703
Non Tax Revenue & Others	4	357,966,074,652	247,656,485,315
TOTAL REVENUE (a)		3,078,529,127,988	1,998,788,562,058
Less : EXPENDITURE			
Salaries, Wages and Other Employment Benefits	5	664,614,848,358	712,944,725,052
Other Goods & Services	6	403,525,241,683	239,834,649,098
Subsidies, Grants and Transfers	7	1,205,467,614,745	1,021,054,450,565
Interest Payments	8	2,455,599,544,338	1,565,189,627,374
Other Recurrent Expenditure	9	178,898,852	213,436,451
Total Recurrent Expenditure (b)		4,729,386,147,977	3,539,236,888,540
REVENUE DEFICIT (a) - (b)		1,650,857,019,989	1,540,448,326,483
Public Investments	10	932,744,925,167	1,014,292,931,441
BUDGET DEFICIT		2,583,601,945,156	2,554,741,257,924
FINANCING THE BUDGET DEFICIT			
Foreign Borrowings	11	831,951,611,110	783,326,415,649
Foreign Debt Repayments		(337,296,566,144)	(358,504,739,872)
NET FOREIGN BORROWINGS		494,655,044,966	424,821,675,777
Foreign Grants	12	24,803,439,298	33,402,403,963
TOTAL FOREIGN FINANCING		519,458,484,263	458,224,079,740
Domestic Borrowings	13	7,541,281,621,843	4,218,528,886,900
Domestic Debt Repayments	14	(4,674,904,561,952)	(1,073,950,438,577)
NET DOMESTIC BORROWINGS		2,866,377,059,891	3,144,578,448,323
Domestic Grants	15	698,378,005	2,645,500
Recoveries from On-Lending	16	276,274,960,094	60,482,742,905
Sale of Capital Assets		515,895,718	584,212,972
Net Change in Deposit Accounts and Liabilities		(424,518,665,086)	(294,583,038,486)
(Increase) / Decrease in Cash & Cash Equivalents		(655,204,167,729)	(769,547,833,029)
TOTAL FINANCING		2,583,601,945,156	2,554,741,257,924

Notes to the Budget Performance & Deficit Financing

Total Budget Estimate 2023 Rs.	Revenue Code	Revenue Title	Actual Revenue 2023 Rs.	Actual Revenue 2022 Rs.
	NOTE - 1	INCOME TAX		
513,500,000,000	1004.01.01	Income Tax	555,304,408,507	453,905,241,708
2,000,000,000	1004.01.02	Dividend Tax	46,887,231	250,702,924
4,000,000,000	1004.01.03	Remittance Tax	1,667,666,088	1,001,848,659
519,500,000,000	**1004.01.00**	**Total Corporate Tax (a)**	**557,018,961,826**	**455,157,793,290**
150,000,000,000	**1004.02.01**	**PAYE**	**144,954,798,806**	**25,546,114,363**
40,000,000,000	**1004.02.99**	**Other**	**48,533,060,340**	**23,991,056,550**
150,000,000,000	**1004.03.00**	**Withholding Tax**	**157,910,830,730**	**19,838,833,378**
64,500,000,000	1004.03.01	On Interest	72,218,110,528	320,626,859
85,500,000,000	1004.03.99	On Fees & Other	85,692,720,202	19,518,206,519
-	**1004.04.00**	**Economic Service Charge**	**246,675,295**	**201,752,669**
-	1004.04.01	Domestic	234,523,199	174,028,987
-	1004.04.02	Imports	12,152,096	27,723,682
4,000,000,000	**1004.05.00**	**Capital Gain Tax**	**2,679,199,097**	**5,315,389,458**
-	**1004.06.00**	**Tax on Voluntary Disclosure**	**11,783,867**	**3,969,890,410**
344,000,000,000	**1004.02.00**	**Total Non-Corporate Tax (b)**	**354,336,348,135**	**78,863,036,827**
863,500,000,000		**Total Income Tax (a+b)**	**911,355,309,961**	**534,020,830,117**
	NOTE - 2	TAXES ON DOMESTIC GOODS & SERVICES		
680,500,000,000	**1002.01.00**	**Value Added Tax**	**694,460,229,730**	**463,071,659,532**
88,000,000,000	1002.01.01	Financial Services	88,528,786,518	63,468,269,737
228,000,000,000	1002.01.02	Other Services	200,674,146,441	116,010,177,196
144,000,000,000	1002.01.03	Manufacturing	179,904,493,067	112,140,773,801
220,500,000,000	1002.01.04	Imports	225,352,803,704	171,452,438,798
-	**1002.02.00**	**Goods and Services Tax**	**238,255**	**-**
-	1002.02.01	Services	238,255	-
-	**1002.03.00**	**National Security Levy**	**880,259**	**11,309,942**
-	1002.03.01	Services	880,259	11,309,942
181,000,000,000	**1002.04.00**	**Excise (Ordinance) Duty**	**170,259,621,094**	**165,187,536,555**
181,000,000,000	1002.04.01	Liquor	170,259,621,094	165,187,536,555
268,000,000,000	**1002.05.00**	**Excise (Special Provisions) Duty**	**298,348,005,892**	**177,335,591,602**
120,000,000,000	1002.05.01	Cigarettes	117,466,701,553	104,160,061,906
114,000,000,000	1002.05.03	Petroleum Products	143,642,439,301	53,073,534,123
30,000,000,000	1002.05.04	Motor Vehicles	32,525,767,540	14,503,582,079
4,000,000,000	1002.05.99	Other	4,713,097,498	5,598,413,494
1,000,000,000	**1002.06.00**	**Tobacco Tax**	**1,014,034,738**	**39,488,794**
-	**1002.09.00**	**Turnover Tax**	**3,885,484**	**7,473,447**
-	**1002.10.00**	**Social Responsibility Levy**	**12,300**	**-**
17,500,000,000	**1002.11.00**	**Telecommunication Levy**	**17,304,005,581**	**14,995,182,044**
-	**1002.12.00**	**Nation Building Tax**	**328,081,775**	**413,427,560**
-	1002.12.01	Services	44,176,006	332,880,335
-	1002.12.02	Manufacturing	23,940,015	19,403,725
-	1002.12.03	Imports	259,965,755	61,143,500
150,000,000	**1002.13.00**	**Tele dramas, Films and Commercials Levy**	**150,450,000**	**215,020,000**
1,550,000,000	**1002.14.00**	**Cellular Tower Levy**	**1,630,777,873**	**1,540,379,201**
250,000,000	**1002.15.00**	**SMS Advertising Levy**	**247,273,102**	**220,075,482**
210,000,000,000	**1002.16.00**	**Social Security Contribution Levy**	**216,180,546,555**	**36,111,030,506**

Total Budget Estimate 2023 Rs.	Revenue Code	Revenue Title	Actual Revenue 2023 Rs.	Actual Revenue 2022 Rs.
117,000,000,000	1002.16.01	Services	112,350,531,382	13,191,134,085
45,000,000,000	1002.16.02	Manufacturing	52,564,896,761	10,167,031,812
48,000,000,000	1002.16.03	Imports	51,265,118,412	12,752,864,609
9,980,000,000	**1003.00.00**	**License Taxes and Other**	**12,920,731,651**	**10,792,545,942**
2,500,000,000	1003.01.00	Luxury Motor Vehicle Tax	3,021,178,181	1,331,926,748
5,500,000,000	1003.03.00	Betting & Gaming Levy	7,421,816,561	5,244,762,337
1,980,000,000	1003.04.00	Share Transaction Levy	2,477,736,910	4,215,856,857
2,627,000,000	**1003.07.00**	**Other Licenses**	**3,885,686,378**	**2,905,290,759**
2,000,000,000	1003.07.02	Registration Fees Relevant to the Department of Registrar General	2,400,009,636	2,166,590,031
100,000,000	1003.07.03	Private Timber Transport	121,693,246	133,201,789
35,000,000	1003.07.04	Tax on Sale of Motor Vehicles	35,596,226	32,755,603
47,000,000	1003.07.05	License Fees Relevant to the Ministry of Defence	64,116,857	42,416,904
180,000,000	1003.07.06	License Fees Relevant to the Dept. of Fisheries & Aquatic Resources	179,170,315	185,602,364
-	1003.07.08	Company Registration Levy	(88,230,000)	-
-	1003.07.09	Carbon Tax	7,081,679	9,104,097
115,000,000	1003.07.10	Vehicle Entitlement Levy	978,765,002	108,004,802
-	1003.07.11	Debt Repayment Levy	31,369,964	81,798,840
150,000,000	1003.07.99	Other	156,113,454	145,816,328
11,000,000	**1003.08.00**	**Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court**	**8,939,192**	**10,182,454**
4,000,000	**1003.10.00**	**Migrating Tax**	**14,350,332**	**10,728,103**
-	**1003.11.00**	**Remittance Fee**	-	-
1,372,572,000,000		**Total Taxes on Domestic Goods & Services**	**1,416,757,750,191**	**872,866,921,923**
	NOTE - 3	TAXES ON INTERNATIONAL TRADE		
88,000,000,000	**1001.01.00**	**Import Duties**	**105,120,348,637**	**50,009,441,350**
28,000,000	**1001.02.00**	**Export Duties**	**26,750,355**	**41,318,861**
2,900,000,000	**1001.03.00**	**Import & Export Licenses Fees**	**3,304,992,140**	**3,086,778,409**
166,000,000,000	**1001.04.00**	**Ports & Airports Development Levy**	**175,486,337,460**	**180,595,424,536**
53,000,000,000	**1001.05.00**	**Cess Levy**	**57,184,111,680**	**70,317,622,393**
51,000,000,000	1001.05.01	Import Cess Levy	54,955,605,977	68,075,067,309
2,000,000,000	1001.05.02	Export Cess Levy	2,228,505,704	2,242,555,084
50,000,000,000	**1001.08.00**	**Special Commodity Levy**	**51,327,452,912**	**40,193,739,154**
359,928,000,000		**Total Revenue from Taxes on International Trade**	**392,449,993,183**	**344,244,324,703**
2,596,000,000,000		**Total Tax Revenue**	**2,720,563,053,336**	**1,751,132,076,743**
	NOTE - 4	NON-TAX REVENUE AND OTHERS		
29,920,000,000	**2001.00.00**	**Revenue from Departmental Enterprises (a)**	**30,700,710,204**	**19,916,735,341**
14,500,000,000	2001.01.00	Railways	16,079,474,196	10,335,603,441
14,500,000,000	2001.02.00	Postal	13,627,445,761	9,268,542,792
850,000,000	2001.03.00	Stores Advance Accounts (Explosive Items)	900,000,000	247,000,000
70,000,000	2001.04.00	Prisons Industrial and Agricultural Advance Account	93,790,247	65,589,108
71,752,457,000	**2002.00.00**	**Return on Government Assets (b)**	**108,932,471,661**	**41,279,734,766**
6,400,000,000	**2002.01.00**	**Rent**	**6,986,315,943**	**5,861,707,128**
1,600,000,000	2002.01.01	Rent on Government Building & Housing	1,634,693,929	1,504,677,796
1,600,000,000	2002.01.02	Rent on Crown Forests	1,739,394,752	2,081,315,722
100,000,000	2002.01.03	Rent from Land and Other	150,083,569	113,025,610

Total Budget Estimate 2023 Rs.	Revenue Code	Revenue Title	Actual Revenue 2023 Rs.	Actual Revenue 2022 Rs.
2,200,000,000	2002.01.04	Lease Rental from Regional Plantation Companies	1,880,763,681	1,216,494,535
900,000,000	2002.01.99	Other Rental	1,581,380,012	946,193,464
14,950,000,000	**2002.02.00**	**Interest**	**26,245,034,955**	**7,325,545,826**
9,450,000,000	2002.02.01	On-Lending	9,439,025,444	5,597,585,565
5,500,000,000	2002.02.99	Other	16,806,009,511	1,727,960,261
41,669,457,000	**2002.03.00**	**Profits**	**60,496,772,520**	**22,004,727,426**
8,733,000,000	**2002.04.00**	**Dividends**	**15,204,348,243**	**6,087,754,385**
126,799,000,000	**2003.00.00**	**Sale Proceeds & Charges (c)**	**176,108,291,686**	**115,145,566,883**
100,000,000	**2003.01.00**	**Departmental Sales**	**158,732,020**	**119,168,958**
88,730,000,000	**2003.02.00**	**Administrative Fees & Charges**	**108,723,167,422**	**64,202,561,363**
300,000,000	2003.02.01	Audit Fees	415,611,400	489,581,029
800,000,000	2003.02.03	Fees Under Registration of Persons	1,128,518,400	552,262,863
300,000,000	2003.02.04	Fees of Department of Survey	359,211,368	319,289,778
1,000,000,000	2003.02.05	Service Charges of Government Press	1,091,284,271	928,554,129
28,000,000	2003.02.06	Fees Under the Fauna & Flora Protection Ordinance	50,026,598	26,791,472
28,100,000,000	2003.02.07	Fees of Passports, Visas & Dual Citizenship	42,772,537,242	23,834,534,358
36,062,000,000	2003.02.08	Embarkation Levy	38,828,543,756	22,248,864,840
200,000,000	2003.02.09	Fees of Department of Valuation	244,849,260	234,658,165
320,000,000	2003.02.10	Fees of Registrar of Companies	183,673,278	128,132,962
72,000,000	2003.02.11	Legal Fees from Corporations & Statutory Bodies	124,597,691	108,727,032
50,000,000	2003.02.12	Fees Recovered Under the Public Contract Act	49,895,800	29,066,000
180,000,000	2003.02.13	Examinations & Other Fees	217,794,625	69,225,436
11,500,000,000	2003.02.14	Fees Under the Motor Traffic Act & Other Receipts	12,197,934,922	6,554,422,058
-	2003.02.15	Registration Fees on Motor Vehicle Transfers Under the Issuing Motor Vehicle Permits on Concessionary Terms	6,867	77
5,000,000	2003.02.16	Air craft Rentals	14,705,813	14,591,537
128,000,000	2003.02.17	Fee on Local Sale of Garments	171,682,532	196,200,390
775,000,000	2003.02.18	Fees Relevant to the Department of Agriculture	884,822,691	783,736,614
750,000,000	2003.02.19	Fees Relevant to the Botanical Gardens	833,193,462	388,379,319
1,500,000,000	2003.02.21	Fees Relevant to the Ministry of Petroleum Industries	1,724,530,475	187,216,484
160,000,000	2003.02.22	Merchant Shipping Secretariat Fees	198,254,438	49,745,845
500,000,000	2003.02.23	Casino Licence Fees	-	2,000,000,000
6,000,000,000	2003.02.99	Sundries	7,231,492,534	5,058,580,975
4,483,000,000	**2003.03.00**	**Fines and Forfeits**	**8,310,563,255**	**6,387,050,559**
2,783,000,000	2003.03.01	Fines and Forfeits - Customs	5,438,106,419	4,549,141,645
1,700,000,000	2003.03.02	Fines and Forfeits - Other	2,872,456,836	1,837,908,914
-	**2003.04.00**	**Public Officer's Motor Cycle Premium**	**490,386**	**909,850**
18,000,000,000	**2003.05.00**	**Treasury Bonds Premium**	**19,418,195,594**	**22,648,682,855**
5,300,000,000	**2003.06.00**	**Revenue from the United Nations' Peacekeeping Operations**	**10,124,287,627**	**2,447,153,974**
350,000,000	**2003.07.00**	**Programme for Purchasing of Paddy**	**961,121,370**	**219,195,182**
1,336,000,000	**2003.08.00**	**Sale of Hydro Power**	**1,353,731,252**	**59,974,294**
8,500,000,000	**2003.99.00**	**Other Receipts**	**27,058,002,760**	**19,060,869,849**
38,000,000,000	**2004.00.00**	**Social Security Contributions (d)**	**36,258,424,820**	**37,415,664,245**
24,000,000,000	2004.01.00	Central Government	22,713,034,278	23,872,352,903
14,000,000,000	2004.02.00	Provincial Councils	13,545,390,542	13,543,311,342

Total Budget Estimate 2023 Rs.	Revenue Code	Revenue Title	Actual Revenue 2023 Rs.	Actual Revenue 2022 Rs.
5,528,543,000	**2005.00.00**	**Current Transfers (e)**	**5,966,176,282**	**33,898,784,081**
1,028,543,000	2005.01.00	Central Bank Profits	1,028,542,891	30,007,245,202
4,500,000,000	2005.99.00	National Lotteries Board and Other Transfers	4,937,633,391	3,891,538,878
272,000,000,000		**Total Non - Tax Revenue & Other Revenue (a)+(b)+(c)+(d)+(e)**	**357,966,074,652**	**247,656,485,315**
2,868,000,000,000		**Total Revenue (Note 1 - 4)**	**3,078,529,127,988**	**1,998,788,562,058**

Total Budget Estimate 2023	Object Code	Object Title	Actual 2023 Rs	Actual 2022 Rs
	NOTE-5	OBJECT CODE WISE CLASSIFICATION OF SALARIES, WAGES & OTHER EMPLOYMENT BENEFITS		
		Personal Emoluments		
360,748,177,586	1001	Salaries and Wages	350,085,070,609	398,594,571,290
49,075,252,284	1002	Overtime and Holiday Payments	47,883,578,288	45,299,117,103
277,016,285,831	1003	Other Allowances	266,646,199,461	269,051,036,660
686,839,715,701		**Total**	**664,614,848,358**	**712,944,725,052**
	NOTE - 6	OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS AND SERVICES		
		Travelling Expenditure		
23,281,779,243	1101	Domestic	22,434,114,110	15,051,113,074
2,128,264,521	1102	Foreign	1,816,875,191	1,080,673,007
25,410,043,764		**Total (a)**	**24,250,989,301**	**16,131,786,081**
		Supplies		
8,213,924,050	1201	Stationery and Office Requisites	6,512,762,502	3,816,094,546
48,681,105,874	1202	Fuel	45,257,772,707	37,454,639,383
85,354,021,014	1203	Diets and Uniforms	80,682,779,211	35,167,559,650
161,077,067,000	1204	Medical Supplies	147,708,158,864	75,718,354,640
13,373,361,975	1205	Other	11,561,756,085	7,152,471,786
316,699,479,913		**Total (b)**	**291,723,229,369**	**159,309,120,006**
		Maintenance Expenditure		
6,970,504,833	1301	Vehicles	5,874,916,687	4,279,738,472
6,106,003,295	1302	Plant and Machinery	4,797,010,927	2,961,247,396
2,157,004,524	1303	Buildings and Structures	1,707,371,415	1,156,715,580
15,233,512,652		**Total (c)**	**12,379,299,029**	**8,397,701,448**
		Services		
8,713,596,507	1401	Transport	7,228,280,563	6,598,423,502
5,256,962,525	1402	Postal and Communication	4,654,928,847	4,006,425,141
26,242,914,598	1403	Electricity and Water	25,347,129,523	14,676,308,199
9,279,325,802	1404	Rents and Local Taxes	8,611,354,562	7,601,652,297
191,790,376	1406	Interest Payment for Leased Vehicles	171,915,971	111,322,755
433,474,150	1408	Lease Rental for Vehicles Procured Under Operational	339,665,696	660,042,333
50,205,916,467	1409	Other	28,818,448,821	22,341,867,336
100,323,980,425		**Total (d)**	**75,171,723,984**	**55,996,041,563**
457,667,016,753		**TOTAL EXPENDITURE ON OTHER GOODS AND SERVICES (a+b+c+d)**	**403,525,241,683**	**239,834,649,098**
	NOTE - 7	OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES		
		Transfers		
345,566,733,827	1501	Welfare Programmes	301,200,066,032	230,882,212,933
375,284,723,000	1502	Retirement Benefits	372,861,600,089	309,766,325,434
81,548,185,000	1503	Public Institutions	77,490,823,510	75,900,096,872
89,143,523,728	1504	Development Subsidies	85,038,802,257	74,413,276,928
3,801,574,154	1505	Subscriptions and Contributions Fee	3,259,659,019	2,387,391,686
2,420,351,982	1506	Property Loan Interest to Public Servants	1,951,050,625	2,191,342,417
362,650,000,000	1507	Grants to Provincial Councils	333,566,964,524	298,737,421,000
4,074,997,000	1508	Other	3,127,916,934	5,293,149,224
31,158,956,345	1509	Contribution to Contingencies Fund	26,970,731,755	21,483,234,070
1,295,649,045,036		**Total**	**1,205,467,614,745**	**1,021,054,450,565**
	NOTE - 8	OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS AND DISCOUNTS		
1,325,338,000,000	1601	Domestic Debt	1,131,300,820,971	837,513,737,610
188,662,000,000	1602	Foreign Debt	123,391,434,479	128,621,067,120
1,240,000,000,000	1603	Discounts on Treasury Bills and Treasury Bonds	1,200,907,288,888	599,054,822,645
2,754,000,000,000		**Total**	**2,455,599,544,338**	**1,565,189,627,374**

Total Budget Estimate 2023	Object Code	Object Title	Actual 2023 Rs	Actual 2022 Rs
	NOTE - 9	OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE		
172,927,063	1701	Losses and Write off	131,972,628	164,610,945
6,422,187,585	1702	Contingency Services	-	-
66,137,820	1703	Implementation of the Official Languages Policy	46,926,225	48,825,506
6,661,252,468		**Total**	**178,898,852**	**213,436,451**
5,200,817,029,958		**Grand Total (Notes 5 to 9) Total Recurrent Expenditure**	**4,729,386,147,977**	**3,539,236,888,540**
	NOTE - 10	OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT		
		Rehabilitation and Improvements of Capital Assets		
30,048,558,029	2001	Buildings and Structures	17,461,123,370	6,540,846,766
18,948,281,120	2002	Plant, Machinery and Equipment	12,581,545,586	7,313,395,570
9,817,291,080	2003	Vehicles	8,654,510,591	4,973,379,389
58,814,130,229		**Total (a)**	**38,697,179,546**	**18,827,621,725**
		Acquisition of Capital Assets		
24,039,942,000	2101	Vehicles	15,087,983,972	13,403,761,383
10,061,310,397	2102	Furniture and Office Equipment	5,178,566,439	2,739,938,393
31,688,762,878	2103	Plant, Machinery and Equipment	15,544,365,480	9,346,681,628
63,904,806,048	2104	Buildings and Structures	32,934,621,893	36,754,879,154
24,889,885,500	2105	Lands and Land Improvements	22,061,904,792	7,023,903,138
16,478,980,859	2106	Software Development	4,312,566,199	4,906,080,539
634,951,452	2108	Capital Payment for Leased Vehicles	609,482,109	352,866,563
171,698,639,135		**Total (b)**	**95,729,490,885**	**74,528,110,798**
		Capital Transfers		
120,427,461,000	2201	Public Institutions	64,232,170,159	72,946,831,126
51,611,264,979	2202	Development Assistance	37,973,174,932	39,300,549,758
19,900,000,000	2203	Contribution to Provincial Councils	10,100,000,000	5,846,861,800
1,365,556,140	2204	Transfers Abroad	1,365,556,140	1,540,006,525
1,848,880,837	2205	Capital Grants to Non-Public Institution	511,036,632	1,307,937,453
195,153,162,956		**Total (c)**	**114,181,937,862**	**120,942,186,663**
		Acquisition of Financial Assets		
320,636,260,600	2301	Equity Contribution	270,520,862,759	139,824,087,785
74,687,463,125	2302	On-Lending	19,143,592,671	298,864,137,572
395,323,723,725		**Total (d)**	**289,664,455,430**	**438,688,225,357**
		Capacity Building		
7,486,823,254	2401	Staff Training	6,070,470,950	6,319,128,207
7,486,823,254		**Total (e)**	**6,070,470,950**	**6,319,128,207**
		Other Capital Expenditure		
19,494,000	2501	Restructuring	17,119,927	18,317,447
46,929,888,461	2503	Contingency Services	-	-
29,144,455,192	2504	Contribution to Provincial Councils	24,540,266,069	14,134,759,131
30,677,270	2505	Procurement Preparedness	22,780,891	14,549,791
464,041,876,913	2506	Infrastructure Development	305,202,534,826	271,129,449,783
17,034,174,611	2507	Research and Development	13,597,142,824	8,993,843,637
64,064,924,295	2509	Other	45,021,545,958	60,696,738,903
621,265,490,743		**Total (f)**	**388,401,390,495**	**354,987,658,691**
1,449,741,970,042		**TOTAL EXPENDITURE ON PUBLIC INVESTMENTS (a+b+c+d+e+f)**	**932,744,925,167**	**1,014,292,931,441**
6,650,559,000,000		**Total Expenditure (Notes 5 to 10)**	**5,662,131,073,144**	**4,553,529,819,982**

Note 11 - FOREIGN BORROWINGS - 2023

Funding Agency	Project	Loan Key	Loan Currency	2023 Amount (Loan Currency)	2023 Amount (Rs.)	2022 Amount (Loan Currency)	2022 Amount (Rs.)
	ASIAN DEVELOPMENT BANK (ADB)				**277,217,386,007**		**228,233,108,367**
1	Greater Colombo Wastewater Management Project (OCR)	2009028	USD	2,056,790	653,967,906	2,171,900	733,601,832
2	Jaffna & Kilinochchi Water Supply & Sanitation Project (OCR)	2011001	USD	7,426,409	2,697,725,661	5,929,628	2,023,672,937
3	Jaffna & Kilinochchi Water Supply & Sanitation Project (ADF)	2011002	XDR	730	351,224	1,122,135	431,175,180
4	Greater Colombo Water Wastewater Management Improvement Project	2013043	XDR			125,278	35,451,511
5	Southern Road Connectivity Project	2014017	USD			7,057,726	2,043,325,622
6	Greater Colombo Water and Wastewater Management Programme-2	2014029	USD	4,835,370	1,756,291,472	5,942,377	2,110,973,200
7	Greater Colombo Water and Wastewater Management Programme-3	2014030	XDR	3,804,104	1,696,940,473	2,941,089	1,291,889,997
8	Green Power Development & Energy Efficiency Improvement Programme	2014036	XDR	1,296,796	569,476,231	1,465,416	531,502,309
9	Green Power Development & Energy Efficiency Improvement Programme	2014037	USD	21,516,175	8,190,949,366	16,412,395	4,560,050,010
10	Mahaweli Water Security Investment Programme	2015024	XDR	2,723,184	1,176,909,220		
11	Mahaweli Water Security Investment Programme	2015025	USD	19,877,358	6,450,651,203	9,061,294	2,610,608,369
12	Greater Colombo Water & Wastewater Management Improvement Investment Programme	2016033	XDR	1,164,201	500,607,559	4,415	2,128,295
13	Greater Colombo Water & Wastewater Management Improvement Investment Programme	2016034	USD	7,781,002	2,728,371,644	6,947,030	2,334,381,682
14	Transport Project Preparatory Facility	2016035	XDR	590,580	251,083,472	961,480	435,669,021
15	Local Government Enhancement Sector Project - Additional Financing	2016036	USD	7,905,209	2,530,478,439	5,064,647	1,697,811,746
16	Jaffna & Kilinochchi Water Supply Project - Additional Financing	2017038	USD	2,712,916	872,881,634	333,839	91,482,717
17	Jaffna & Kilinochchi Water Supply Project - Additional Financing	2017039	USD	22,328,884	7,282,107,702	5,185,237	1,612,395,722
18	Integrated Road Investment Programme - Tranche 4	2017040	USD			50,000,000	14,749,215,000
19	Mahaweli Water Security Investment Programme - Tranche 2	2018018	USD	21,988,306	7,116,213,664	87,799,050	29,583,608,470
20	Mahaweli Water Security Investment Programme - Tranche 2	2018019	USD	1,569,738	502,327,052	4,168,308	1,354,479,991
21	Skills Sector Enhancement Programme - Additional Financing	2018020	USD	2,500,000	808,890,900	4,800,000	1,392,870,000
22	Skills Sector Enhancement Programme -Additional Financing	2018021	USD	1,000,000	323,556,360	3,200,000	928,580,000
23	Health System Enhancement Project	2018045	USD	477,124	152,873,537	3,413,066	1,238,970,395
24	Technical Assistance Loan Agreement	2019007	USD	94,275	31,484,433	61,325	17,343,121
25	South Asia Sub Regional Economic Cooperation Port Access Elevated Highway Project (SASEC)	2019012	USD	64,335,216	20,739,249,801	56,695,001	17,680,016,080
26	Science & Technology Human Resource Development Project	2019029	USD	4,546,187	1,482,212,781	19,518,474	5,699,643,464
27	Science & Technology Human Resource Development Project	2019030	USD	18,469,642	6,103,855,133	2,486,091	841,504,512
28	Railway Efficiency Improvement Project	2019040	USD	18,119,487	5,957,740,473	8,155,390	2,858,727,348

Note 11 - FOREIGN BORROWINGS - 2023

	Funding Agency	Project	Loan Key	Loan Currency	2023 Amount (Loan Currency)	2023 Amount (Rs.)	2022 Amount (Loan Currency)	2022 Amount (Rs.)
29		Small and Medium-Sized Enterprises Line of Credit Project-Additional Financing	2020017	USD	8,000,000	2,633,169,340	36,500,000	12,198,742,900
30		Second Integrated Road Investment Programme - Tranche 3	2021009	USD			77,398,391	18,505,198,051
31		Responsive COVID-19 Vaccines for Recovery Project - Rapid Response Component	2021027	USD			66,000,000	13,325,472,600
32		Responsive COVID-19 Vaccines for Recovery Project - Project Investment Component	2021028	USD	754,704	235,641,259	21,832,279	5,865,305,913
33		Health System Enhancement Project - Additional Financing	2021029	USD	32,116,002	10,467,170,710	3,206,510	1,152,107,833
34		Food Security and Livelihood Recovery Emergency Assistance Project	2022026	USD	15,113,181	5,004,906,499	171,545,119	62,311,650,742
35		Economic Stabilization Programme	2023003	USD	350,000,000	103,432,385,000		
36		Second Integrated Road Investment Programme	2023016	USD	28,984,163	9,469,795,861		
37		Financial Sector Stability and Reforms Programme - Sub Programme	2023017	USD	200,000,000	65,397,120,000		
38		Secondary Education Sector Improvement Programme-Results-Based Lending	2020018	USD			44,010,000	15,983,551,800
	ASIAN INFRASTRUCTURE INVESTMENT BANK					**15,672,135,512**		**4,829,130,318**
39		Reduction of Landslide Vulnerable by Mitigation Measures Projects	2019019	USD	10,918,661	3,728,457,337	1,820,447	595,794,572
40		Support to Colombo Urban Regeneration Project	2019020	USD	34,140,577	11,943,678,175	14,154,739	4,233,335,746
	BOERENLEEN BANK					**8,230,548,597**		**2,510,768,457**
41		Development of General Hospital Kaluthara	2016012	EUR	4,059,045	1,457,583,404	5,515,174	1,924,713,457
42		Reconstruction Rural Bridges (EUR 44.3)	2018040	EUR			1,279,569	378,789,773
43		Construction of Rural Bridges with Financial Assistance from Netherlands	2019047	EUR	19,379,609	6,772,965,193	571,428	207,265,227
	HSBC BANK PLC (UK)							**448,689,024**
44		Upgrading Health Facilities in Selected Hospitals of Sri Lanka	2019018	USD			2,382,462	448,689,024
	HSBC (WITH GUARANTEE OF EKF DENMARK)							**69,405,816**
45		Establishment of Dairy Processing Plant at Badalgama	2015019	EUR			228,454	69,405,816
	INTERNATIONAL MONETARY FUND					**219,941,426,591**		-
46		Sri Lanka's 2023 -26 Extended Fund Facility Arrangement	2023008	XDR	508,000,000	219,941,426,591		
	INTERNATIONAL DEVELOPMENT ASSOCIATION					**196,513,298,780**		**28,262,784,946**
47		Climate Resilience Improvement Management Programme	2014010	XDR			1,266,332	361,678,616
48		Water Supply and Sanitation Improvement Project	2015028	XDR	8,115,497	3,508,499,344	7,436,186	2,863,184,339
49		Early Childhood Development Project	2015030	XDR	372,334	153,199,617	6,440,551	2,397,661,195
50		Ecosystem Conservation and Management Project	2016029	XDR	3,821,063	1,741,502,351	1,502,889	719,500,000
51		Social Safety Nets Project	2016043	XDR	7,753,217	3,285,118,636	359,713	114,117,861
52		Agriculture Sector Modernization Project	2017001	XDR	17,217,499	7,562,806,650	6,248,155	1,788,242,382
53		Accelerating Higher Education Expansion & Development Operation (AHEAD) Programme	2017017	XDR			12,838,400	4,438,440,649
54		Transport Connectivity & Asset Management Project	2017023	XDR	13,848,876	6,109,771,142	10,192,707	3,904,743,516
55		Financial Sector Modernization Project	2017024	XDR	509,471	247,804,398	2,233,332	631,233,378

Note 11 - FOREIGN BORROWINGS - 2023

	Funding Agency	Project	Loan Key	Loan Currency	2023 Amount (Loan Currency)	2023 Amount (Rs.)	2022 Amount (Loan Currency)	2022 Amount (Rs.)
56		General Education Modernization Project	2018033	USD	9,820,274	3,301,637,108	10,988,592	2,774,083,423
57		Climate Smart Irrigated Agriculture Project	2019021	USD	25,070,274	8,322,632,383	8,150,000	2,819,006,605
58		Local Development Support Project	2019027	USD	8,382,351	2,766,406,896	2,336,103	834,131,976
59		Covid 19 Emergency Response & Health Systems Preparedness Project	2020009	USD			8,624,446	1,732,358,963
60		Sri Lanka Integrated Watershed and Water Resources Management Project-Concessional Loan	2021007	USD	4,498,808	1,961,688,600	5,733,341	1,926,107,300
61		Additional Financing for the COVID 19 Emergency Response & Health Systems Preparedness - Non Concessional Loan	2020016	USD			3,027,967	711,907,261
62		Kandy Multimodal Transport Terminal Development Project - Non Concessional	2021016	USD			472,500	168,106,589
63		Sri Lanka Integrated Watershed and Water Resources Management Project	2021008	USD			392,385	78,280,893
64		Sri Lanka Resilience, Stability and Economic Turnaround (RESET) Development Policy Financing	2023007	XDR	371,200,000	157,552,231,657		
	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT					**47,413,150,277**		**153,613,874,349**
65		Metro Colombo Urban Development Project	2012011	USD			11,291,694	2,845,047,763
66		Accelerating Higher Education Expansion & Development Operation (AHEAD) Programme	2017019	USD	12,985,274	4,094,822,133	14,910,000	3,712,403,546
67		Primary Health Care System Strengthening Project	2019001	USD	41,288,078	13,465,013,301	31,816,125	11,524,040,730
68		Covid 19 Emergency Response and Health System Preparedness Project	2020010	USD	4,000,000	1,447,680,000	26,066,267	7,783,264,859
69		Additional Financing for Water Supply & Sanitation Improvement Project	2021030	USD	14,578,331	4,696,763,011	5,407,435	1,896,865,897
70		Climate Resilience Multiphase Programmatic Approach	2021025	USD	3,852,264	1,190,717,416	810,000	219,972,000
71		Third Addi. Financing for the COVID 19 Emergency Response & Health Systems Preparedness	2021031	USD			86,759,447	17,957,283,429
72		Inclusive Connectivity & Development Project	2021032	USD	65,426,458	22,518,154,417	296,843,013	107,674,996,126
	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT					**4,923,007,357**		**2,075,814,402**
73		Construction of Four Grid Substations Maliboda, Nawalapitiya, Wewalwatta and Ragala	2015021	EUR			46,606	10,974,485
74		Sri Lanka Smallholder Tea and Rubber Revitalization Project (STARR)	2016016	XDR	1,985,668	821,463,771	2,953,352	1,154,245,134
75		Implementation of Smallholder Agribusiness Partnership (SAP) Programme	2017014	USD	10,100,810	3,414,608,587	2,834,078	910,594,782
76		Smallholder Agribusiness Resilience Project (SARP)	2021011	USD	2,000,000	686,935,000		
	NORDEA BANK FINLAND					-		**4,228,656,748**
77		Strengthening of Health Delivery Service in the Northern Province under Financial Assistance of the Netherland	2019038	EUR			14,063,427	4,228,656,748

Note 11 - FOREIGN BORROWINGS - 2023

Funding Agency	Project	Loan Key	Loan Currency	2023 Amount (Loan Currency)	2023 Amount (Rs.)	2022 Amount (Loan Currency)	2022 Amount (Rs.)
ORGANISATION OF PETROLEUM EXPORTING COUNTRIES (OPEC)					**5,866,523,725**		**1,932,997,986**
78	Road Network Development Project	2012024	USD	1,289,393	419,069,705	327,180	84,745,574
79	Colombo National Highways Project	2013023	USD	2,228,550	720,999,369	4,556,573	1,067,163,016
80	Western Province Road Development Project	2015014	USD	1,558,775	492,955,209	1,494,745	474,436,438
81	Rehabilitation of the A 05 Road Corridor from Badulla to Chenkaladi Project	2015015	USD	5,038,572	1,623,861,980	759,822	191,628,154
82	Kalu Ganga Development Project (Additional Loan)	2017030	USD	221,311	80,446,574	517,771	115,024,804
83	Rehabilitation of the A 17 Road Corridor Project (Rakwana - Suriyakanda)	2019045	USD	7,753,606	2,529,190,888		
UNICREDIT BANK AUSTRIA AG					**222,266,266**		**265,808,531**
84	Implementation of Kirama - Katuwana Integrated Water Supply Scheme	2018003	EUR	727,053	222,266,266	440,557	150,000,000
85	Supply of Freighting Vehicles Equipment For the Colombo Municipal Council	2019008	EUR			515,850	115,808,531
CALYON CREDIT AGRICOLE CIB					**1,619,228,497**		**1,500,000,000**
86	Implementation of Greater Matale Water Supply Project	2016019	EUR	7,028,789	1,619,228,497	6,582,828	1,500,000,000
CO-OP CENTRALE RAIFFEISEN-BOERENLEENBANK					-		**420,332,434**
87	Pilot Project on Establishment of a Groundwater Monitoring Network in Three Selected District	2017034	EUR			1,256,054	420,332,434
GOVERNMENT OF FRANCE					**3,578,257,524**		**7,935,571,646**
88	Implementation of Ambathale Water Supply System Improvement & Energy Savings Project	2014027	USD	3,618,819	1,302,460,254	10,766,404	3,632,108,506
89	Green Power Development & Energy Efficiency Improvement Investment Programme	2015023	EUR			1,420,000	326,960,538
90	Implementation of Sanitation Hygiene Initiative for Towns Project Phase I	2016021	EUR	500,000	117,741,100	1,370,476	506,566,188
91	Implementation of Anuradhapura Integrated Urban Development Project	2016039	EUR			2,819,123	1,005,281,161
92	Implementation of Green Power Development & Energy Efficient Improvement Investment Programme -Tranch 2	2018046	EUR	6,000,000	1,732,921,800	8,000,000	1,936,282,400
93	Development of Mini Dairy Cooperatives with French Soft Loan	2018047	EUR	1,205,268	425,134,371	1,593,252	379,875,303
94	Rathmalana-Moratuwa Wastewater Disposal Project-Stage I - Phase II	2019010	EUR			500,000	148,497,550
GOVERNMENT OF GERMANY					-		**136,734,494**
95	Construction of the Mahamodara Maternity Hospital Galle	2012022	EUR			601,215	136,734,494
GOVERNMENT OF INDIA					**3,577,958,095**		**529,899,937**
96	India Dollar Credit Line Agreement	2008006	USD	8,245,357	2,878,985,072		
97	Restoration of Northern Railway Services	2012003	USD	2,135,666	698,973,024	1,338,183	474,714,825
98	Dollar Credit Line on KKS Harbour	2018002	USD			161,949	55,185,112
GOVERNMENT OF KUWAIT					-		**2,034,704,159**
99	Reconstruction of 25 Bridges Project	2014002	KWD			723,408	633,775,794
100	Building Complex For The Faculty of Healthcare Sciences, Eastern University, Sri Lanka	2016017	KWD			815,097	652,338,883

Note 11 - FOREIGN BORROWINGS - 2023

	Funding Agency	Project	Loan Key	Loan Currency	2023 Amount (Loan Currency)	2023 Amount (Rs.)	2022 Amount (Loan Currency)	2022 Amount (Rs.)
101		Kalu Ganga Development Project (Supplementary)	2017033	KWD			1,133,283	748,589,482
	SAUDI FUND FOR ARAB ECONOMIC DEVELOPMENT					**3,182,382,293**		**2,446,421,491**
102		Road Network Development Project	2012025	SAR	2,392,702	211,276,760	2,121,501	112,565,880
103		Improvement of Peradeniya-Badulla - Chenkaladi Road Project	2015026	SAR	5,180,735	445,264,892	15,169,047	885,845,619
104		Kalu Ganga Development Project (Additional Finance)	2018024	SAR	2,319,320	198,533,792	6,379,381	451,932,348
105		Wayaba University Town Ship Development Project	2017032	SAR	23,934,628	2,293,745,164	15,870,374	910,289,742
106		Construction of Faculty of Medicine Project at the Sabaragamuwa University	2019043	SAR	396,511	33,561,685	1,279,706	85,787,901
	GOVERNMENT OF JAPAN					**-**		**30,448,816,654**
107		Kandy City Wastewater Management Project	2010016	JPK			480,994	1,083,509,501
108		Habarana Veyangoda Transmission Line	2012006	JPK			1,706,337	3,086,554,782
109		Anuradhapura North Water Supply Project	2013020	JPK			309,846	626,713,382
110		New Bridges Construction Project Over the Kelani River	2014003	JPK			772,536	1,392,166,800
111		National Transmission and Distribution Network Development and Efficiency Improvement Project	2015018	JPK			10,223,613	22,810,147,553
112		Anuradhapura North Water Supply Project (Phase 2)	2016037	JPK			16,569	30,082,923
113		Rural Infrastructure Development Project in Emerging Regions	2017015	JPK			607,732	1,067,005,203
114		Kalu Ganga Water Supply Expansion Project	2017016	JPK			91,926	183,632,897
115		Health and Medical Service Improvement Project	2018032	JPK			92,417	169,003,612
	GOVERNMENT OF THE REPUBLIC OF KOREA					**1,638,173,723**		**968,126,395**
116		Deduru Oya Water Supply Project	2014038	KRK			3,344,465	563,876,787
117		Ruwanwella Water Supply Project	2014039	KRK			370,638	91,621,733
118		Technological Education Development Programme	2018023	KRK	5,173,425	1,638,173,723	1,169,264	312,627,874
	THE EXPORT - IMPORT BANK OF CHINA					**414,977,811**		**16,057,544,486**
119		Kandy North Pathadumbara Integrated Water Supply	2017041	EUR	8,813,208	414,977,811	50,798,397	1,619,916,631
120		Widening & Improvement of 64.31Km of Roads and Reconstruction of 13 Bridges in Central & Uva Provinces in Sri Lanka	2018022	USD			5,814,951	1,170,751,504
121		Central Expressway Project Section - I from Kadawatha to Meerigama	2019015	USD			51,569,653	13,266,876,351
	DEUTSCHE BANK AG					-		**447,708,842**
122		Reconstruction of Rural Bridges USD 50.9Mn (UKEF)	2019006	USD			1,972,574	447,708,842
	THE EXPORT - IMPORT BANK OF INDIA					**357,158,767**		**189,018,446,773**
123		Dollar Credit Line 318M of the Development of Railway Sector	2017013	USD	1,110,017	357,158,767	32,552,228	11,570,994,540
124		Dollar Credit Line from Indian EXIM Bank for the Procurement of Urea Fertilizer - USD 55 Million	2022020	USD			45,559,332	16,454,775,052
125		Short-Term Line of Credit USD 500M	2022009	USD			497,329,343	160,992,677,181
	KINGDOM OF SPAIN					**326,403,849**		**530,766,869**
126		Implementation of Anamaduwa Integrated Water Supply Project	2016023	EUR	1,463,898	326,403,849	1,994,043	530,766,869

Note 11 - FOREIGN BORROWINGS - 2023

Funding Agency	Project	Loan Key	Loan Currency	2023 Amount (Loan Currency)	2023 Amount (Rs.)	2022 Amount (Loan Currency)	2022 Amount (Rs.)
GOVERNMENT OF PAKISTAN							**1,158,123**
127	Pakistan Line of Credit	2006071	USD			3,265	1,158,123
STATE BANK OF INDIA					**46,704,976,980**		**104,436,620,931**
128	Importation of Essential Commodities for Year 2022 (USD - 1000Mn)	2022011	USD	133,765,136	46,704,976,980	299,565,139	104,436,620,931
EXPORT & IMPORT BANK OF HUNGARY							**774,898,947**
129	Construction of Flyovers at Kohuwala and Getambe	2021001	EUR			2,653,126	774,898,947
	REFUNDS						
ASIAN DEVELOPMENT BANK (ADB)					**(2,334,128,761)**		**(158,476,997)**
130	Greater Colombo Wastewater Management Project (OCR)	2009028	USD	(2,963)	(958,938)		
131	Greater Colombo Wastewater Management Project (ADF)	2009029	XDR			(372,620)	(1,742,930)
132	Jaffna & Kilinochchi Water Supply & Sanitation Project (ADF)	2011002	XDR	(9,009)	(3,985,299)		
133	Colombo National Highways Project	2013023	USD	(21,211)	(9,241,829)		
134	Greater Colombo Water Wastewater Management Improvement Project	2013042	USD			(5,095)	(1,848,816)
135	Southern Road Connectivity Project	2014017	USD			(426,135)	(154,760,840)
136	Greater Colombo Water and Wastewater Management Programme-3	2014030	XDR	(305)	(132,705)		
137	Mahaweli Water Security Investment Programme	2015024	XDR	(1,616,021)	(701,609,130)		
138	Mahaweli Water Security Investment Programme	2015025	USD	(3,126,574)	(1,022,344,731)		
139	Integrated Road Investment Programme - Tranch 3	2015036	USD			(291)	(89,560)
140	Greater Colombo Water & Wastewater Management Improvement Investment Programme	2016033	XDR	(116,015)	(49,749,848)		
141	Transport Project Preparatory Facility	2016035	XDR	(170,101)	(74,437,681)	(76)	(34,851)
142	Jaffna & Kilinochchi Water Supply Project - Additional Financing	2017038	USD	(245,357)	(79,605,542)		
143	Skills Sector Enhancement Programme - Additional Financing	2018020	USD	1,000,000	(323,556,360)		
144	Responsive COVID-19 Vaccines for Recovery Project - Project Investment Component	2021028	USD	(227,678)	(68,506,697)		
INTERNATIONAL DEVELOPMENT ASSOCIATION					**(1,385,235,036)**		**(671,089,477)**
145	Climate Resilience Improvement Management Programme	2014010	XDR			(109,596)	(22,136,540)
146	Early Childhood Development Project	2015030	XDR	(773,189)	(331,608,403)		
147	Ecosystem Conservation and Management Project	2016029	XDR	(363,244)	(157,045,285)		
148	Social Safety Nets Project	2016043	XDR	(54,202)	(23,433,677)		
149	Financial Sector Modernization Project	2017024	XDR	(2,235,435)	(873,147,670)		
150	Additional Financing for Strategic Cities Development Project	2016027	XDR			(1,362,985)	(648,952,937)
CO-OP CENTRALE RAIFFEISEN-BOERENLEENBANK					**(29,818,329)**		-
151	Pilot Project on Establishment of a Groundwater Monitoring Network in Three Selected District	2017034	EUR	(77,385)	(29,818,329)		
INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT					**(1,698,467,417)**		**(2,809,002)**
152	Metro Colombo Urban Development Project	2012011	USD			(7,807)	(2,809,002)
153	Inclusive Connectivity & Development Project	2021032	USD	(5,226,054)	(1,698,467,417)		
	Total				**831,951,611,110**		**783,326,415,649**

NOTE - 12 - FOREIGN GRANTS

	Actual 2023 Rs.	2022 Rs.
Grants Received in the form of Cash for Projects	5,333,045,314	3,217,665,999
Grant Received through Special Foreign Currency Accounts	4,475,929,923	2,664,450,918
Grants Received in Materials & Equipments	11,208,048,717	19,487,743,093
Direct Payments	3,786,415,343	8,032,543,952
	24,803,439,298	**33,402,403,963**

	Actual	
	2023	2022
	Rs.	Rs.
NOTE - 13 - DOMESTIC NON BANK BORROWINGS		
Net Borrowings through Treasury Bills - 8085	(33,929,805,527)	1,855,672,243,371
Treasury Bonds - 9093	7,614,523,684,231	2,373,044,861,000
Net Borrowings through Foreign Currency Banking Unit (Non Project) - 9107	(39,656,705,255)	(77,701,206,502)
Sri Lanka Development Bonds - 9105	344,448,394	67,441,067,797
Foreign Currency Banking Unit (Project) 9196	-	71,921,234
	7,541,281,621,843	**4,218,528,886,900**
Net Borrowings through Treasury Bills - 8085		
Borrowings through Treasury Bills	15,667,082,540,000	9,942,825,710,000
Less: Total Repayments	15,701,012,345,527	8,087,153,466,629
Net of Borrowings/Repayment	**(33,929,805,527)**	**1,855,672,243,371**
Net Borrowings through Foreign Currency Banking Unit (Non Project) - 9107		
Borrowings through Foreign Currency Banking Unit	5,091,391,343	339,369,736
Less: Total Repayments	44,748,096,598	78,040,576,238
Net of Borrowings/Repayment	**(39,656,705,255)**	**(77,701,206,502)**
NOTE - 14 - DOMESTIC DEBT REPAYMENTS		
Treasury Bonds - 9093	4,285,299,016,320	618,838,035,500
Sri Lanka Development Bonds - 9105	351,048,954,065	447,510,020,205
Rupee Loan - 8249	24,088,000,000	-
Foreign Currency Banking Unit (Project) - 9196	2,829,255,397	2,963,046,701
Ministry of Defence -Suhurupaya Loan - 9198	568,919,602	568,919,602
Retirement Gratuity Loan Account - 9207	4,070,416,569	4,070,416,569
Treasury Bonds ALMA - 9202	7,000,000,000	-
	4,674,904,561,953	**1,073,950,438,577**

Note: (1) Net Borrowings through Treasury Bills and Foreign Currency Banking Units reflect the difference between borrowings through Treasury Bills and Foreign Currency Banking Units their settlements on maturity taken place during the year.

NOTE - 15- DOMESTIC GRANTS		
Domestic Grants Received in the Form of Cash for Projects DONOR		
Donation for Disaster Recilint Housing Project	289,747,505	-
Donation to 1990 Suwasariya Foundation	407,900,000	-
Donation for Swabbhimani National Festival	530,000	-
Donation for Batticaloa Vocational Training Centre Second Anniversary	50,000	-
Donation for International Sign language Day & White cane Grants	150,500	-
Total (a)	**698,378,005**	-
Domestic Grants Received in Materials & Equipments		
Amount of Material for Eight Storied Building of Borella Ayurveda Teaching Hospital (Donation for D/O Ayurveda)	-	2,645,500
Total (b)	**-**	**2,645,500**
Grand Total = (a)+(b)	**698,378,005**	**2,645,500**

	Actual	
	2023	2022
	Rs	Rs
NOTE - 16- RECOVERIES FROM ON-LENDING		
National Development Bank	1,054,886,927	1,040,464,389
Sri Lanka Ports Authority	6,970,833,269	6,674,775,802
Development Finance Corporation of Ceylon	2,856,666,834	4,939,464,256
Hatton National Bank	1,289,738,551	972,350,794
Colombo Municipal Council	201,632,574	154,793,476
Sampath Bank	1,223,134,699	1,038,290,122
Commercial Bank	1,302,295,369	2,133,750,957
Seylan Bank	992,160,513	666,033,376
Regional Development Bank	1,344,233,418	1,066,460,904
Nations Trust Bank	943,615,492	820,963,026
Ceylon Petroleum Corporation	228,770,919,566	-
Local Loan Development Fund	236,814,717	277,866,430
Bank of Ceylon	1,091,356,247	751,118,027
People's Bank	997,532,820	805,264,456
Revolving Funds of Central Bank with Regional Development Banks	5,208,298,669	753,213,301
Airport & Aviation Service (Ltd)	1,475,191,088	1,255,352,631
Sarvodaya Economic & Enterprises Dev. Service	51,000,000	28,000,000
Litro Gas Lanka Limited	-	25,846,233,846
Ministry of Agriculture	20,161,077,487	10,986,225,637
Other Institutions	24,239,847	37,537,845
Sub Total (a)	**276,195,628,088**	**60,248,159,276**
Treasury Funded Lending		
AHF Loan Scheme	2,588,833	10,875,658
Other Loans	76,743,174	223,707,971
Sub Total (b)	**79,332,006**	**234,583,629**
Grand Total (a+b)	**276,274,960,094**	**60,482,742,905**

Reconciliation for Revenue Deficit and Budget Deficit

for the Year Ended 31st December 2023

Revenue Deficit As Per the Performance Statement				**(2,172,190,285,821)**
Less:				
Sale of Capital Assets			515,895,718	
Grants			25,501,817,303	
Acquisition of Capital Assets				
2101	Vehicles	15,087,983,972		
2102	Furniture and Office Equipment	5,178,566,439		
2103	Plant, Machinery and Equipment	15,544,365,480		
2104	Buildings and Structures	32,934,621,893		
2105	Lands and Land Improvements	22,061,904,792		
2106	Software Development	4,312,566,199		
2108	Capital Payment for Leased Vehicles	609,482,109	95,729,490,885	
Acquisition of Financial Assets				
2301	Equity Contribution	270,520,862,759		
2302	On-Lending	19,143,592,671	289,664,455,430	
				(411,411,659,335)
Budget Deficit				**(2,583,601,945,156)**

Current Year Actual vs Budget

Rs. '000

	Original Budget	Revised Budget	Actual	Variance	%
Revenue					
Tax Revenue	**3,130,000,000**	**2,596,000,000**	**2,720,563,053**	**(124,563,053,336)**	**-5**
Income Tax	912,000,000	863,500,000	911,355,310	(47,855,309,961)	-6
Taxes on Domestic Goods & Services	1,760,347,000	1,372,572,000	1,416,757,750	(44,185,750,191)	-3
Taxes on International Trade	457,653,000	359,928,000	392,449,993	(32,521,993,183)	-9
Non Tax Revenue & Others	303,000,000	272,000,000	357,966,075	(85,966,074,652)	-32
Foreign Grants	6,900,000	11,400,000	24,803,439	(13,403,439,298)	-118
Domestic Grants	100,000	600,000	698,378	(98,378,005)	-16
Recoveries from On-lending	16,000,000	45,300,000	276,274,960	(230,974,960,094)	-510
Sale of Capital Assets	500,000	400,000	515,896	(115,895,718)	-29
Total Revenue	**3,456,500,000**	**2,925,700,000**	**3,380,821,801**	**(455,121,801)**	**-0.0156**
Expenditure					
Salaries, Wages and Other Employment Benefits	701,941,171	686,839,716	664,614,848	22,224,867	3
Other Goods & Services	373,403,039	457,667,017	403,525,242	54,141,775	12
Subsidies, Grants and Transfers	1,245,210,399	1,295,649,045	1,205,467,615	90,181,430	7
Interest Payments	2,189,000,000	2,754,000,000	2,455,599,544	298,400,456	11
Other Recurrent Expenditure	124,708,753	6,661,252	178,899	6,482,354	97
Total Recurrent Expenditure	**4,634,263,362**	**5,200,817,030**	**4,729,386,148**	**471,430,882**	**9**
Public Investments	**1,219,795,638**	**1,449,741,970**	**932,744,925**	**516,997,045**	**36**
Foreign Debt Repayments	**439,970,000**	**2,939,970,000**	**337,296,566**	**2,602,673,434**	**89**
Domestic Debt Repayments	**1,585,470,000**	**8,085,470,000**	**4,674,904,562**	**3,410,565,438**	**42**
Total Expenditure	**7,879,499,000**	**17,675,999,000**	**10,674,332,201**	**7,001,666,799**	**40**

Statement of Receipts & Payments to the Consolidated Fund for the Year 2023

	2023 Rs.	2022 Rs.
Cash Flow from Operating Activities		
Tax Receipts	2,716,668,427,765	1,748,216,603,529
Fees, Fines, Penalties and Licenses	94,272,300,123	68,832,640,488
Profits	60,496,772,520	22,004,727,426
Other Receipts	165,642,244,381	146,321,290,402
Total Cash Flow from Operating Activities (a)	**3,037,079,744,790**	**1,985,375,261,846**
Less - Cash Disbursed for:		
Personal Emoluments & Operating Payments	1,068,140,090,041	952,779,374,151
Subsidies & Transfer Payments	1,205,467,614,745	1,021,054,450,565
Finance Costs	2,455,778,443,191	1,565,403,063,825
Total Cash Disbursed for Operating Activities (b)	**4,729,386,147,977**	**3,539,236,888,541**
Net Cash Flow from Operating Activities (c)=(a)-(b)	**(1,692,306,403,187)**	**(1,553,861,626,695)**
Cash Flow from Investing Activities		
Interest	26,245,034,955	7,325,545,826
Dividends	15,204,348,243	6,087,754,385
Divestiture Proceeds & Sale of Physical Assets	515,895,718	584,212,972
Recoveries from On Lending	276,274,960,094	60,482,742,905
Total Cash Flow from Investing Activities (d)	**318,240,239,010**	**74,480,256,088**
Less - Cash Disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	932,744,925,167	1,014,292,931,441
Total Cash Disbursed for Investing Activities (e)	**932,744,925,167**	**1,014,292,931,441**
Net Cash Flow from Investing Activities (f)=(d) - (e)	**(614,504,686,157)**	**(939,812,675,353)**
Net Cash Flow from Operating and Investing Activities (g)=(c) + (f)	**(2,306,811,089,344)**	**(2,493,674,302,048)**
Cash Flow from Financing Activities		
Local Borrowings	7,541,281,621,843	4,218,528,886,900
Foreign Borrowings	831,951,611,110	783,326,415,649
Grants Received	25,501,817,303	33,405,049,463
Total Cash Flow from Financing Activities (h)	**8,398,735,050,256**	**5,035,260,352,012**
Less - Cash Disbursed for:		
Repayment of Local Borrowings	4,674,904,561,952	1,073,950,438,577
Repayment of Foreign Borrowings	337,296,566,144	358,504,739,872
Conversion of Domestic Term Loan to Treasury Bills	-	45,000,000,000
Total Cash Disbursed for Financing Activities (i)	**5,012,201,128,097**	**1,477,455,178,449**
Net Cash Flow from Financing Activities (j)=(h) - (i)	**3,386,533,922,160**	**3,557,805,173,563**
Net Cash Flow from Operating, Investing and Financing Activities	**1,079,722,832,816**	**1,064,130,871,515**
Opening Consolidated Fund Balance as at 01st January	**73,639,939,070**	**(990,490,932,444)**
Closing Consolidated Fund Balance as at 31st December	**1,153,362,771,885**	**73,639,939,070**

Reconciliation of the Cash Flow Statements & Statement of Receipts & Payments to the Consolidated Fund for the Year 2023

Closing Cash Balance as at 31st December	**626,298,415,515**	
Net Change in Deposits and Other Liabilities [1]	424,518,665,086	1,050,817,080,602
Opening Cash Balance as at 01st January		**28,905,752,213**
Net Cash Flow from Operating, Investing and Financing Activities		1,079,722,832,815
Opening Consolidated Fund Balance as at 01st January		73,639,939,070
Closing Consolidated fund Balance as at 31st December		**1,153,362,771,885**

Net Change in Deposits and Other Liabilities [1]

Add:		
Advances to Government Departments	408,326,052	
Advances to Public Officers	442,335,236	
Deposits	6,738,650,653	
Sundry Accounts	33,654,727,465	
Stamps Stock Account	212,713,938	
Foreign Loan Revolving Funds	15,100,463,063	
Advance from the Central Bank	235,638,700,400	
Accounts Operating with Government Departments	132,760,978,218	**424,956,895,025**
Less:		
Miscellaneous Funds		438,229,939
		424,518,665,086

මගේ අංකය / எனது இல. / My No. TPD/A/DSA/IA/FA/2023/01

ඔබේ අංකය / உமது இல. / Your No.

දිනය / திகதி / Date 31 May 2024

Secretary

Ministry of Finance, Economic Stabilization and National Policies

Report of the Auditor General on the Financial Statements of the Government for the year ended 31 December 2023 in terms of Sections 11 (1) and 15 (1) of the National Audit Act, No. 19 of 2018

1. Finnacial Statements

1.1 Qualified Opinion

The audit of financial statements of the Government for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in net assets/equity and cash flow statement of the Government for the year then ended and notes to the financial statements including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions in Section 15 of the National Audit Act, No. 19 of 2018. The annual detailed management audit report relating to the financial statements of the Government will be issued to the Chief Accounting Officer in due course in terms of Section 11(2) of the Audit Act, No 19 of 2018. My report to Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018, will be tabled in due course.

In my opinion, except for the effects of the matters described in the Basis for Qualified Audit Opinion Paragraph in this report, the accompanying financial statements of the Government give a true and fair view of the financial position of the Government as at 31 December 2023 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

The following observatinos are made.

(a) Even though the opening balance of the general fund indicated in the statement of changes in equity/net assets prepared based on accounting principles should include the surplus or deficit of the year under review and other retrospective adjustments, the statement of changes in equity/net assets had been prepared by including variations of the net asset adjustment account during the year under review and by eliminating the balances that should be offset with the consolidated fund, out of that. Due to this, total net foreign exchange gain of Rs.1,572,718 million generated in the conversion of foreign loan balances, local loan balances in foreign currency and balances of on lending to local currency to be adjusted to the statement of financial performance, had been included in the statement of changes in equity/net assets. It was observed that if that exchange variation net profit was adjusted to the statement of financial performance the deficit of revenue of the year under review could have been reduced by Rs.1,572,718 million.

Furthermore, adjustments made to financial and non financial assets and adjustments made to loan balances and rectification made had been adjusted indirectly to the statement of changes in equity/net assets during the year under review as the statement of changes in equity/net assets had been prepared in this way, it was observed that the users of the financial statements could not obtained a clear undersattanding in this regard.

(b) The balance of the Consolidated Fund of the statement of financial position in the year 2022 had been included under statutory and other funds, and the General Fund had been indicated under statutory and other funds in the statement of financial position of the year under review, which had been prepared only on the financial reporting requirement. Accordingly, a reconciliation statement had not been prepared and presented for the ease of using the financial statements in a way that the balance of the consolidated fund is indicated based on the balance of the General Fund existed as at 31 December 2023.

(c) Although the manner of finacing the fiscal deficit had not been indicated in the statement of financial performance for the year under review, which had been prepared for the financial reporting requirement, it had been indicated under the notes to readers in the financial statements of the Government that the manner of financing the fiscal deficit for the year under review had been depicted in the statement of financial performance.

(d) Although the deficit of Rs.2,172,190,285,821, generated from the statement of financial performance and the deficit of Rs.1,650,857,019,989, generated after deducting the recurrent expenditure from the total income of the statement of budget performance and financing the deficit were different to each other, both the deficits were presented under the same name as revenue deficit.

(e) Assets and liabilities included in the statement of financial position were not classified as current and non-current. Due to this, users of financial statements and interested parties could not get a clear understanding of the amount of external liabilities to be paid by the Government in the ensuing year.

(f) Even though the value of Rs. 515,895,718, obtained from the sale of non-financial assets during the year under review should be adjusted with the cost of them and the profit or loss that had arisen there should be adjusted to the statement of financial performance, the total value indicated above had been identified as other revenue in contrary to the accounting principles.

(g) Provision for depreciation had not been made according to the prudent accounting concept for non-financial assets totaling to Rs. 882,576 million, excluding lands and work in progress in the financial statements of the Government, by systematically allocating the depreciable value of those assets over its useful life. Even though the residual value and useful life of these assets should be reviewed at least at the end of each financial year, this had not been done. Accordingly, the users of the financial statements of the Gvernment had lost the opportunity to get a precise understanding of the carrying amount after deducting the accumulated depreciation and accumulated impairment losses of these assets, if there are any.

(h) Although the total value of non-financial assets in the financial statements of the Government as at 31 December 2022 had been Rs.2,093,287,997,716, this balance as at 01 January 2023 realted to the year under review had been Rs.2,017,866,940,344. Accordingly, a difference of Rs.75,421,057,372 was observed between the closing balances of non-financial assets in the previous year and the opening balances of them in the year under review.

(i) Even though a value of Rs.385,393,946,314 had been indicated under the purchase or construction of physical assets and acquisition of other investments in the cash flow statement of the financial statements of the Government, the relevant assets had been increased only by Rs.377,486,249,808 according to the financial statements. Accordingly, a difference of 7,907,696,506 was observed.

(j) Even though the value of the capital installment payment for leased vehicles in the year under review amounting to Rs.609,482,108 should have been indicated as a cash flow under financing activities in the cash flow statement, it had been indicated as a cash flow under investing activities.

(k) Even though Rs. 25,501,817,303 had been included as grants in the cash flow generated from financial activities in the cash flow statement contained in the financial statements of the Government, receipts as materials and equipment worth Rs. 11,208,048,717, where there is no cash flow, had been included in that value.

(l) Even though the foreign currency exchange gain or loss that arises in the conversion of monetary assets in foreign currency in to local currency should be adjusted to the statement of financial performance as per the accounting principles, presenting the cumulative value of Rs.57,388,881,470 that has arisen in that way continuously as a fund account in the statement of financial position without adjusting it to the statement of financial performance in respective years and accounting it to the foreign debt revolving fund was not complied with the accounting principles and it was observed that it had not been a fund constituted statutorily or non-statutorily.

(m) The value of Rs. 1,028,542,891 that had not been accounted within the year 2022 and transferred to the Government, out of the profit of the Central Bank of Sri Lanka, had been accounted in the year under review without conforming to the periodical concept.

(n) Even though a sum of Rs.1,167,945,184 computed based on unutilized loan balances of the loan agreements in relation to 39 foreign loan agreements had been paid during the year under review as commitment fee and though that value should be indicated under the financial cost in the statement of financial performance, that had been indicated under other goods and services.

(o) Although the balance of advances of the Public officers in the Central Government (8493) had been Rs. 30,720 million according to the financial statements of the Government as at 31 December 2023, the balance had been Rs.30,516 million as per the age analysis submitted to the audit. Accordingly, a difference of Rs. 204 million was observed.

(p) Although capital contributions under investment activities in the cash flow statement of the financial statements of the Government had been indicated as Rs.270,520,862,758, it was Rs.269,386,448,439 according to note No. 15 of the financial statement, and a discrepancy of Rs.1,134,414,319 was observed.

(q) Under the domestic debt restructuring during the year under review, Sri Lanka Development Bonds worth of US$ 788,237,384 and the loan amount of USD 85,943,611 obtained from the People's Bank issued under the domestic Law of the Government in relation to Foreign Currency Banking Unit and Treasury Bonds, which had been Rs. 3,204,461,897,219 had been converted to new treasury bonds. Treasury bills worth Rs.2,368,416,351,609 purchased by the Central Bank of Sri Lanka and the advance amount of Rs.344,728,000,400 that had granted to the Government by the Central Bank of Sri Lanka had been converted to new treasury bonds worth Rs.2,492,347,352,009 and to new treasury bills worth Rs.220,797,000,000. It was observed that although no cash inflows or outflows occurred in these conversions, the cash flow statement had been prepared considering those conversions as cash inflows and cash outflows.

(r) The advance amounting to Rs.344,728,000,400 payable to the Central Bank of Sri Lanka during the year under review had been converted to treasury bills or treasury bonds. The amount of advance payable to the Central Bank of Sri Lanka as at 31 December 2022 had been Rs.235,638,700,400 and therefore, the amount of advance received during the year under review amounting to Rs.109,089,300,000 had not been indicated in the cash flow statement.

(s) Although two reconciliation statements have been submitted with the financial statements for the year under review, namely the reconciliation statement for revenue deficit and budget deficit and cash flow statement and the reconciliation statement for receipts and payments to the consolidated fund, a note had not been submitted with the relevant reconciliation statements to clarify to the users the purpose of preparing the reconciliation statements.

(t) When comparing the CSDRMS 854-1 report of the computer system used to record foreign public debt and the financial statements of the Government, the total value of such foreign debt not accounted in this way as at 31 December 2023 was Rs.15,823 million. Further, the total value of unaccounted foreign loans as at 31 December 2023 had been stated as Rs. 17,103.2 million in Note No. 24 (II) under the Explanatory Notes of the financial statements of the Government. Since there were loan values that were disbursed, but not accounted in the year under review and the previous years, the value of the statement of financial position as at 31 December 2023 had been understated by Rs. 15,823 million.

(u) It has been stated that all the expenses have been accounted within the period in which the payments have been made as per the accounting policy relating to the recognition of the expenses under the significant accounting policies of the financial statements of the government. However, any expense has been incurred using foreign borrowings not accounted for, it was further observed that such expenses can exist without being included in the financial statements of the year under review.

(v) Rs.10,645.2 million of disbursements related to the 19 types of loans that were disbursed in the year 2022 or previously and maintained outside the statement of financial position had been accounted in the year under review, and no disclosure had been made regarding that in the financial statements of the government. Accordingly, it was further observed that non-accounting of some foreign loans in the respective year continuously happen even if they are disbursed within the relevant year contrary to the periodic concept.

(w) As an erroneous exchange rate was used in relation to Loan No. 2016035, the said loan value was understated by Rs. 962 million as of 31 December 2023 .

(x) Even if there is no any disbursement in the CSDRMS 854-1 report for the year 2023 related to the Loan No. 2018003, it had been stated that a sum of EUR 727,053 has been disbursed as per the Note No. 24(II) to the Financial Statements of the Government and Note No. 11 under the Budget Performance and Deficit Financing. According to the information presented by the Department of Treasury Operations, the loan value disbursed within or before the year 2022 and accounted in the year 2023 was only EUR 335,930. Accordingly, there was a difference of EUR 391,123 between the disbursements in the year 2023 related to this loan amount.

(y) A sum of USD 19,273,240 had been disbursed during the year under review according to the CSDRMS 854-1 report related to Loan No. 2019020, According to the information presented by the Department of Treasury Operations, the loan value disbursed within the previous years and accounted in the year 2023 was USD 829,937. Accordingly, even if the value of the total borrowings accounted in respect of this loan agreement during the year under review was USD 20,103,177, it had been stated as USD 34,140,577 in the Financial Statements of the Government.

(z) USD 131,000,000 had been disbursed in the year under review according to the CSDRMS 854-1 report related to Loan No. 2022011, and According to the information presented by the Department of Treasury Operations, the loan value disbursed within the previous years and accounted in the year 2023 was USD 434,861. Accordingly, even if the value of the total borrowings accounted in respect of this loan agreement during the year under review was USD 131,434,861, it had been stated as USD 133,765,136 in the Financial Statements of the Government.

(aa) A difference of Rs. 30,401 million was observed between the balances as at 31 December 2022 and 01 January 2023 in the CSDRMS 854-1 report in relation to 23 loan agreements. Accordingly, it was also observed that the correct value of actual loan disbursements during the year under review was not depicted from the Note No. 24(II) to the Financial Statements of the Government and Note No. 11 under the Budget Performance and Deficit Financing for the year ended 31 December 2023.

(ab) In accounting the loan balances amounting to Rs.518,293 million relating to 08 types of loans maintained completely outside the statement of financial position of the financial statements of the Government in the year 2022, the investments or a capital grant made by the government corresponding to those loans had not been identified in the financial statements of the government. Further, as per the Cabinet Memorandum No. MF/PE/001/CM/2023/05 dated 20 January 2023, it was informed to refer to the Airport and Aviation Services (Private) Limited to remit an amount equal to the debt service amount to the general treasury in accordance with the said loan repayment schedule related to transfer the loan obtained for Mattala Airport Project included in the above loans to the financial statements of the government. Also, even if the Airport and Aviation Services (Private) Limited should sign a new Memorandum of Understanding (MOU) with the general treasury, such an agreement was not presented to the audit, and the said loan amount; Rs. 29,852 million, had not been accounted as an on lending.

(ac) Negative loan disbursements totaling Rs. 821,115,454 related to 04 loan agreements were observed in the Financial Statements of the Government in the year under review and CSDRMS 854 -1 report.

(ad) Although a negative disbursement of EUR 77,385 in respect of the Loan No. 2017034 had been included as per the Note No. 24(II) to the Financial Statements of the Government and Note No. 11 under the Budget Performance and Deficit Financing, no such negative disbursement was found in the CSDRMS 854-1 report.

(ae) The negative disbursements at a value of Rs. 5,081 million were observed only in Note No. 11 under the Budgetary Performance and Deficit Financing in the Financial Statements of the Government.

(af) In perusal of CS-DRMS 854-1 report relating to Foreign Currency Banking Unit Loan (Project) Balances presented from the Note No. 24(1) to the Financial Statements of the Government, a difference of USD 227,823 or Rs. 82,724,927 as at 31 December 2022 and 01 January 2023 was observed in the CS-DRMS 854-1 report related to the Loan Agreement No. 2017045. Further, although a difference of USD 227,823 was observed between loan repayments, no difference was observed in its local currency value. Moreover, it was observed that an unusual foreign exchange rate of Rs.524.6050 per USD 1 has been used to convert the repaid amount of USD 332,704 into local currency as per the financial statements of the government.

(ag) Even though information related to domestic loan repayments had been disclosed by the Note No.14 to the Statement of Budget Performance and Deficit Financing, no such note had been presented in relation to the foreign loan repayment value of Rs. 337,296 million made in the year 2023.

(ah) When loan balance confirmations sent by the lenders are compared with the financial statements of the government and 854-1 report of the computerized debt management system, it was observed that the loan balances related to 13 types of loan had been overstated by Rs. 4,775 million and the loan balances related to 14 types of loan had been understated by Rs. 5,126 million in the financial statements of the government.

(ai) When checking the loan balance confirmation received from the lending institutions, a sum of USD 50,793 as Fee Overdue Amount and a sum of Euro 92,032 as Liquidity Fee had been indicated in some loan balance confirmation letters. Also, the details about giving Collaterals had been provided with the loan balance confirmations presented by the Raiffeisen bank. No accounting or disclosure had been made regarding this matter in the financial statements of the year under review.

(aj) Although it is stated in the loan balance confirmations presented by the lending institution; that is International Development Association that the amount of XDR 89,037; that should have been paid related to the Loan No. 2021015, has been waived by the said institution, whether the adjustments related thereto were made in the financial statements of the year under review was not confirmed to the audit.

(ak) According to the loan balance confirmation letters presented by the Embassy of United States of America regarding 18 types of loans of which the payments have been suspended and informing that the installment arrears result in additional late payment interests, the value of the loan balances as at 31 December 2023 was USD 58,784,368 and the value of the suspended loan installments was USD 25,439,860. However, it had not been accounte or disclosed in the financial statements of the year under review.

(al) Considering the disbursement period, even though the some foreign loans disbursements related to the year 2023 were included in the 814-1 report of the computerized loan management system printed on 07 May 2023, those disbursements had not been included in the report printed on 17 February 2024. Accordingly, it was observed that a foreign loan balance of Rs.1,290 million had been left out without being accounted as disbursed loan in the financial statements of the government.

(am) The government had provided Rs.1,124,665,353,761 as capital contribution for 13 public enterprises by 31 December 2023, and the said value as at 31 December 2022 was Rs.1,047,966,900,772. According to the financial statements of those institutions, the value of their net assets (total assets - total external liabilities) as at 31 December 2022 was a negative amount totaling Rs. 630,632,144,273. Accordingly, even if these capital contributions are shown under the financial assets in the financial statements of the government, it was observed that its value has been fully impaired and the related institutions have reached a state of being maintained under external liabilities. Further, it was further observed that the main reason for this situation is the negative value of the retained profit due to the losses of the respective institutions.

(an) The value of net assets of 05 public enterprises having a capital contribution value of Rs.1,019,627,985,708 as at 31 December 2023 and Rs.892,034,785,542 as at 31 December 2022 was only Rs.371,771,137,033 as at 31 December 2022. Accordingly, it was observed that the value of the capital contribution invested in these public enterprises is being subjected to impairment.

(ao) According to the financial statements of the government as at 31 December 2022, the value of capital contribution to public enterprises was Rs.2,165,981,657,905, and Rs.2,121,653,720,125 out of the said amount had been invested in government corporations, statutory boards and state-owned companies. The total value of the net assets of these business entities owned by the government had been Rs. 1,669,676,388,290. Accordingly, it was observed that the capital contribution of the government related to the above three categories has impaired by 21 percent or Rs. 451,977,331,835 compared to the net assets of those institutions.

(ap) Even if a net profit of Rs.117,718,706,426 had been earned in relation to 32 statutory boards invested by the government in the year 2022, it was observed that a net loss of Rs.820,798,893,548 has been experienced in relation to these 98 institutions as the 36 state corporations and 30 state-owned companies experienced the net losses of Rs.804,795,113,607 and Rs.133,722,486,417 respectively. According to the report of the Central Bank of Sri Lanka, the mid-year population in the year 2022 was 22,181,000 and accordingly, it was further observed that the per capita net loss for the year 2022 for 98 government-owned business entities is about Rs.37,000.

(aq) According to the direct balance confirmations submitted by 8 public enterprises, the government's capital contribution of those entities as at 31 December 2023 was Rs. 10,803 million, and according to the financial statements of the government, the said balance was Rs. 4,323 million. Consequently, the capital contribution in the financial statements of the government as at 31 December 2023 had been understated by Rs. 6,479 million.

(ar) Even though it had been noted down that the General Treasury had owned 52,472,573 shares of Rs.10 each as per the direct balance confirmations received from Sri Lanka Institute of Biotechnology (Pvt) Ltd, it had been indicated that the capital contribution of 200,000 shares of Rs.100 each had prevailed in the financial statements of the Government. Accordingly, a difference of Rs. 504,725,732 had been observed in the capital contribution in relation to such institute as at 31 December 2023.

(as) When comparing the financial statements of 04 public enterprises with the financial statements of the Government, the capital contribution was Rs.113,071 million as at 31 December 2023 as per the financial statements of such institutions and since said balance was Rs.123,878 million in accordance with the financial statements of the Government, a difference of Rs.10,806 million had been observed in the capital contribution as at 31 December 2023.

(at) Even though the share value was Rs.5,141 million as at 31 December 2023 in the calculation of number of shares owned in 02 public enterprises as per its nominal value, said value had been indicated as Rs.14,476 million in the financial statements of the Government. Accordingly, a difference of Rs.9, 336 million had been observed in the financial statements of the Government as at 31 December 2023.

(au) Even though it had been indicated that the all transactions related to the foreign aids should be performed by the Department of External Resources of the General Treasury in terms of State Accounts Circular No.30/94 dated 20 April 1994, the foreign grants aggregate worth of Rs.22,210 million had been directly received for 11 institutions without being aware of the General Treasury in 2023 as per the information obtained on a sample test and no action had been taken to include such values in the financial statements having gained the provisions.

(av) Even though it had been entered into agreement on 31 December 2023 , the payment of capital amount of Rs. 1,439,066 million and interest of Rs. 673,964 million included in the loan installment in relation to 401 loan agreements from 13 April 2022 to the end of the year under review had been suspended in accordance with the policy decision for interim suspension of payment of foreign loans issued by the Ministry of Finance, Economic Stabilization and National Policies on 12 April 2022 and no disclosure had been made in the financial statements of the Government.

(aw) The foreign loan of XDR 148,500,000 that is Rs.63,725 million under loan No.2023015 entered into agreement and not disbursed in the year under review had not been disclosed in the financial statements of the Government.

(ax) Eventhough the General Fund of Rs.15,030,789,064,018 by adding minus value of Rs.990,490,932,444 in the Consolidated Fund and minus value of Rs.14,040,298,131,574 in net assets adjustment account as at 31 December 2021 had been noted down in the Statement of Changes in Net Assets/Equity, no disclosure had been made in the financial statement on such accounting.

(ay) It had been mentioned that a value of Rs. 6,053,920,627 had to be paid to the General Treasury with regard to 06 public enterprises when analyzing the financial statements of the public enterprises, it had not been disclosed in the financial statements of the Government that these balances should be received from relevant institutions.

(az) The Government equity contribution had not been classified as the investment made in the listed companies and the investment made in the unlisted companies in Colombo Stock Exchange. Furthermore, even though the equity value of the listed companies in Colombo Stock Exchange had been accounted based on its nominal value, its market value had not been disclosed in the financial statements as at 31 December 2023.

1.3 Emphasizing Matters

Under the change in presentation formats of Financial Statemnts with in the significant accounting policies of the financial staements it had been stated that the formats for presenting the the Financial Statements of the Government have been changed to improve fair presentation and new reporting formats have been developed to meet financial reporting requirements, constitutional requirements and for reporting budget performance, and reconciliation statements have been prepared and provided as and when necessary. However, it had been stated in the significant accounting policies of the financial statements that the comparative figures had been restated as and when applicable although it had not been stated above those values that restatement had been done in the presentation of comparative information of the previous year pertaining to the financial statements of the year under review.

My opinion is not qualified in respect of this matter.

1.4 Responsibility of the Chief Accounting Officer on the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in terms of Section 38 of the National Audit Act, No.19 of 2018 and for determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. As per Section 16 (1) of the National Audit Act, No. 19 of 2018, the Ministry of Finance, Economic Stabilization and National Policies is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

In terms of Sub-section 38 (1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carried out.

1.5 Auditor's Responsibility for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also state the following matters;

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Operational Review

2.1. Non-compliance with laws, rules and regulations

Non-compliance with the following rules, rules and regulations was observed.

(a) Fiscal Management (Responsibility) (Amendment) Act, No.3 of 2003

(i) In terms of the Fiscal Management (Responsibility) (Amendment) Act, No. 12 of 2021 and the Fiscal Management (Responsibility) (Amendment) Act, No. 15 of 2013, as amended by the Fiscal Management (Responsibility)/Amendment) Act, No.3 of 2003, although the maximum liabilities that may exist at the end of a particular year should not exceed 80 percent of the estimated GDP for that year, as of December 31, 2023, that limit had been 104.06 percent. The details are as follows.

Liabilities	Value as on 31 December 2023* Rs.Billion
Bank overdraft	80
Central Bank Advances	-
public debt	29,150
Liabilities not accounted for in the financial statements:	
Unaccounted foreign debt	15
Total credits	29,245
Estimated Gross Domestic Product (GDP)	28,103
Total debt as a percentage of estimated GDP (%)	**104.06**

* According to the statement of liabilities and commitments of ministries, departments and special expenditure units, submitted to the audit, liabilities worth of Rs. 117 billion and the value of the letters of guarantee and comfort letters given to the Banks for the loans taken by the state owned enterprises on the guarantees of the Treasury is Rs. 2,034 billion had not been included in the above credits.

(ii) Section 3 (a) of the Fiscal Management (Responsibility) (Amendment) Act, No. 3 of 2003 states that "Reducing government debt to prudent levels by ensuring that the budget gap at the end of 2006 does not exceed five percent of the estimated GDP for that year and that level is maintained thereafter" is an objective based on responsible financial management to be followed by the government;. However, it is observed that the Ministry of Finance, Economic Stabilization and National Policy has failed to estimate the estimated budget gap of the year under review to not exceed five percent of the estimated GDP and to maintain the actual budget gap at the end of the year under review to not exceed five percent of the estimated GDP. Accordingly, in the year under review, those percentages were 13.46 percent in relation to the estimated budget gap and 9.19 percent in relation to the actual budget gap respectively. Details are given below.

Estimated GDP	Budget Gap		Estimated budget gap, as a percentage of estimated GDP	Actual budget gap, as a percentage of estimated GDP
	Estimated	Actual		
Rs.Billion	Rs.Billion	Rs.Billion	Per cent	per cent
28,103	3,783	2,584	13.46	9.19

(b) **Financial Regulations of the Democratic Socialist Republic of Sri Lanka**

According to F.R.373, as on December 31, 2023, the debit balance of Rs.3,782 million in 99 imprest accounts of ministries and departments remained outstanding. A balance of Rs. 50 million has been there for many years, and even on December 31, 2023, no action had been taken to settle those balances.

3. Management Activities

The following observations are made.

(a) During the year under review, foreign grants amounting to Rs.73,426,055 had been received from 07 donors in relation to 10 projects but were not used for the relevant purpose and were sent back to the donors.

(b) A balance of Rs.1,293,506,349 as on 31st December 2023 in 7 government approved treasury advance accounts had been continuously maintained for many years.

(c) A total of Rs.9,027,522 balance in 14 advance accounts of public officials and a negative balance totaling Rs.408,233 in 2 other advance accounts had been continuously maintained for many years without settlement.

(d) Pursuant to paragraph 7 of Extraordinary Gazette No. 1550/7 issued by the Ministry of Finance on 22 May 2008 in respect of every passenger ticket issued or sold outside Sri Lanka for flights originating in Sri Lanka irrespective of the manner of sale and or issue of such tickets, USD 60 or an equivalent amount shall be levied and as per paragraph 8 of the said Gazette, the surcharge so collected shall be credited to the Consolidated Fund as may be prescribed by the Director General of Civil Aviation. Accordingly, from August 1, 2008 to December 31, 2023, the Civil Aviation Authority had collected Rs. 22,113 million as surcharge, but that money had not been credited to the Consolidated Fund. And in this regard, on 12 June, 2017, the Department of Legal Affairs stated that in the opinion of the Attorney General's Department, "This surcharge is capable of being collected further, and there is a legal obligation to credit the said surcharge to the Consolidated Fund" and issued by the Attorney General's Department dated April 07, 2017. Along with the letter, the Director General of the Public Enterprises Department had been informed. However, even as on the date of audit, the Public Enterprises Department had not taken steps to recover this surcharge from the Civil Aviation Authority.

(e) According to the government's financial statements, there was an outstanding on lending balance of Rs.190,789,890,831 as on December 31, 2023. Due to the non-payment of the related institution as per the on lending agreement, there was an outstanding on lending balance of Rs.1, 316,324,489 for more than 05 years in relation to 03 institutions

(f) As on December 31, 2023, the amount of interest to be received for the on lending was Rs.9,439,025,443, and the total amount of interest to be received for more than 05 years in relation to 03 institutions had been Rs.912,059,388.

(g) As of January 01, 2023, the sum of on lending balances under 29 on lending agreements related to 14 institutions amounting to Rs.34,492,805,854 had not been able to recover any arrears during the year under review.

(h) During the year under review, the domestic debt was restructured under the Domestic Debt Restructuring Program as follows.

(i) Treasury bills of Rs.2,368,416,351,609 purchased by the Central Bank of Sri Lanka and advances of Rs.344,728,000,400 given by the Central

Bank of Sri Lanka had been converted in to new treasury bills worth Rs.220,797,000,000 and new Treasury Bonds worth Rs.2,492,347,352,009.

(ii) The total value of the treasury bonds which was Rs.3,204,461,897,219 had been converted into new treasury bonds on September 14, 2023.

(iii) Sri Lanka Development Bonds worth USD 788,237,384 were converted into Treasury Bonds on August 15, 2023.

(iv) The loan amount of USD 85,943,611 received from People's Bank in relation to foreign currency banking units issued under the domestic law of the government had been converted into treasury bonds on November 11, 2023 and foreign currency banking unit loan restructuring agreement had been signed on November 02, 2023 regarding the loan of USD 240 million received from the Bank of Ceylon.

(i) Support Services and Emergency Liability Expenditure as mentioned in Section 6(1) of the Appropriation Act No. 43 of 2022 regarding the damage caused to the personal property of Members of Parliament due to the crisis situation in the country during the period from March 31, 2022 to July 2022. It was observed that Rs.1,050,339,626 was paid as compensation for 41 members of parliament by utilizing the supplementary budget estimate allocations given to the Head 130, the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government in the year under review.

(j) The following observations were made in relation to the restructuring of public enterprises.

(i) In relation to the restructuring of public enterprises, a public enterprises restructuring unit had been established under the Ministry of Finance, Economic Stabilization and National Policy and became operational from 01 December 2022.

(ii) Establishment of a holding company as stated in Principle 02 of the State-Owned Enterprises Reform Policy and in accordance with paragraphs 4.2 and 4.3 of the Cabinet Memorandum No. MF/036/CM/2023/107 dated May 15, 2023 and Cabinet Memorandum dated May 08, 2023 Although 72 entities listed in Annexes 02 and 03 of the Cabinet Memorandum were to be transferred to the Holding Company for Restructuring (HOCO) as its subsidiaries, a Holding Company for Restructuring (HOCO) had not been established as on 31 December 2023.

Furthermore, 08 institutions mentioned in the list of Annex 01 of the above memorandum which were proposed to be transferred to the holding company (HOCO) and restructured without being transferred to the holding company at present, the bidding process for these institutions had been entered into under the support of selected transaction advisors for the divesting process under restructuring.

(k) Integrated Treasury Management Information System (ITMIS) had been introduced for the Ministry of Finance and Planning to automate treasury operations in 2010 and the estimated cost of the total investment had been 60. USD million equivalent to Rs.7,920 million for this purpose. As on 31 December 2023 approximately 13 years had elapsed and on the basis of audited information Rs. 5,647 million had been spent, but the 13 basic main activity areas expected to implement this system had not been fully developed and implemented.However, according to the information submitted to the audit, as of 31 December, 2023 and in terms of the agreements reached regarding the ITMIS system, and It was observed that an amount of Rs. 43,887,382 as of December 31, 2023, and 989,103 USD had to be paid to the respective companies.

(l) Further, without establishing and implementing the salary management activity area that was expected to be implemented with the initiation of ITIMIS system, some other salary management system namely e-Payroll had been introduced to the Ministry of Finance and a sum of Rs. 5,704,871 had been incurred therefor as at 31 December 2023.

(m) The total expenditure of the foreign grants No 05 (received in cash) mentioned in the financial statements of the year 2023, received in the year under review amounted to Rs.5,333 million and as per the relevant deposit ledger, the total expenditure thereof amounted to Rs.5,302 million. In this difference, foreign grants totaling Rs.31 million had been credited to the Government Revenue in the year under review without being utilized on the intended purpose.

(n) Although foreign grants had been received to the Government of Sri Lanka even by 1 January 2023, the value of foreign grants remained idle without being utilized on the intended purpose even by 31 December 2023, amounted to Rs.107.6 million

(o) As per the age analysis of Government Officers' Advances (8493) presented as at 31 December 2023, the total of the balances remained from 5 to 10 years of the officers left taking transfers to institutions under Provincial Councils, officers released permanently to Corporations, Boards and Provincial Councils, deceased officers, retired officers, officers dismissed from service, officers who have vacated their posts/officers whose services were terminated, officers who have taken transfers on Secondment / gone abroad/ offices on domestic leave and under the category of other, amounted to Rs.112,939,218 and the total of the balances over 10 years amounted to Rs. 277,066,082.

(p) The current ratio related to 17 pubic enterprises remained in a weak position by the end of the year 2022. In particular, it was observed that the current ratio of Sri Lankan Airlines was at a very low value a like 0.15. Accordingly, it was further observed that these public enterprises have a high risk of encountering liquidity difficulties.

(q) A situation of high gearing was observed in respect of 16 public enterprises by the end of the year 2022. In some institutions therein, the long-term debt to be paid was higher than the government's capital. Further, the public enterprises of which the government's capital contribution has got a negative value was also observed, and those institutions had been fully financed by long-term debt. Accordingly, it was further observed that all these institutions have faced a high financial risk as well as a severe risk of going concern.

(r) In accordance with the financial statements of the Government, the increase of the capital contribution of the public enterprises was Rs.269,386 million in the year under review and Rs.34,090 million out of that 13 percent had consisted of the money released from the General Treasury for the payment of recurrent expenditure of each institution such as payment of loan and loan interest and the payment of salaries and wages.

(s) Even though a capital contribution of Rs.176 million had been made for 05 public enterprises in the year under review in accordance with the financial statements of the Government, no difference had occurred in the number of shares owned by the General Treasury on behalf of that.

(t) Approval had been granted by the Cabinet decision No. CP/17/2383/733/026-1 dated 08 November 2017 for the Proposal No.s (a), (b), and (c) of the Cabinet Memorandum No. MOF/DG/LAD/CO/142/2017 dated 30 October 2017 in relation to the liquidation of Mihin Lanka (Private) Limited. Accordingly, in a situation, where the Secretary to the Treasury had passed a special resolution to liquidate the company and a liquidator had been appointed by the court on 18 March 2018 as per the request made to the Commercial High Court, a total of Rs. 713 million comprised of Rs. 272 million and Rs. 441 million for the years 2021 and 2022 respectively had been provided by the General Treasury in the year under review for that company to pay the loan installments and the interest obtained by the company from the People's Bank.

(u) The number of shares invested in Sri Lanka Telecom had not been recorded under Notes No. 15 in the financial statements of the Government in the year under review and the value had been recorded as Rs.1,271,480,516. Although the shareholding of the Government of Sri Lanka in Sri Lanka Telecom was 50.23 percent as at 31 December 2023 according to the balance confirmation letter received from Sri Lanka Telecom, it was stated as 49.5 percent in the financial statement of the Government.

(v) As per the financial statements of the Government, increase of the capital contribution of the public enterprises in the year under review was Rs.269,386 million and Rs.228,771 million that is 85 percent out of that had been increased due to the equity investments carried out under the restructure of the balance sheets of Ceylon Electricity Board and Sri Lankan Airlines Limited under the cabinet decision No. CP23/1812/604/118-1 dated 26 September 2023.

(w) Even though the agreements had been entered into from various currencies of aggregate value of Japanese Yen 984,000, Euro 134,810,000, US $ 58,417,841, Korean Won 400,000, Chinese Yuan 2,000,000,000 and Rs.4,545,750 with 13 foreign grant institutions by the General Treasury in order to obtain the foreign grants from 01 January 2019 to 31 December 2023, no evidences had been submitted to the audit that said foreign grants had been received even up to 31 December 2023.

(x) Eventhough it had been informed to the audit that the commitment fee on unutilized balance with regard to the above-mentioned loan agreements had not been paid since 12 April 2022 owing to the suspension of loan repayment, it had been further observed that there is a risk of payment of a higher value more than such value due to delay of payment of general commitment fee on unutilized balance in relation to this loan amount in due course.

4. Performance

4.1 Estimation of Revenue

(a) The Gross Domestic Product of the year 2023 stood at Rs.27,630 billion and the gross domestic product of the year 2022 stood at Rs.24,063 billion. Accordingly, the gross domestic product had recorded an increase of Rs. 3,567 billion or 14.82 per cent as against previous year.

(b) The revenue of the Government stood at Rs.3,408 billion as per the original annual budget estimate approved by the Parliament in respect of the year 2023, and it stood at Rs. 2,084 billion in the previous year. Accordingly, the revenue had been estimated with an increase of Rs.1, 324 billion or 64 per cent as against the previous year.

(c) Although the budget deficit had been estimated based on that revenue estimate, the Revenue Accounting Officers had revised the original estimate as Rs. 2,880 billion with a reduction of Rs. 528 billion from the original estimate. Aas per that revised estimate, the Government revenue had stood at 10.4 per cent of the Gross Domestic Product. Although more attention should have been paid towards the increase in the gross domestic product when preparing the revenue estimates, it was observed that over estimation in revenue had been made without paying attention towards the above mentioned fact.

(d) The revenue collected in the year 2023 stood at Rs. 3,079 billion as per the Statement of Budget Performance and Deficit financing contained in the Government financial statements and it marked an increase of Rs, 199 billion over the revised revenue estimate. Accordingly, there was a reduction of Rs.329 billion when compared to the annual revenue original estimate presented to Parliament. The reduction of the collected revenue over the revenue estimate presented to Parliament each year during the period from 2012 to 2023, ranged from 4.08 per cent to 26.06 per cent and the maximum percentage during that period had been recorded in the year 2021.

(e) It is stated in terms of Financial Regulations 85(2)(b) that the Accounting Officer should only report to the Department of Fiscal Policy for the purpose of revising the revenue estimaste. However, it was observed that allowing the revision of a revenue estimate approved by the Parliament without obtaining its approval has weakened the accountability for preparinh realistic estimate.

4.2 Revenue Deficit

(a) As per the Statement of Budget Performance and Deficit financing contained in the financial statements submitted to the audit, the revenue deficit stood at Rs.1,650 billion and it had stood at Rs.1,540 billion in the previous year. The highest deficit in revenue had been reported in the year 2023 during the period from 2006 to 2023. The revenue collected in each year during that period had been insufficient to settle the Government recurrent expenditure.The minimum revenue deficit had been reported in the year 2007 and it had stood at Rs. 43 billion and it represented 7.52 per cent of the collected revenue. The total deficit of the revenue during that time period stood at Rs.7,969 billion.Foreign and domestic debts and foreign grants had been obtained to settle that deficit. Accordingly, a sum totaling Rs.36,614 billion figuring in it Rs.28,025 of domestic loans, Rs.8,318 of foreign loans and Rs.271 billion of foreign grants, had been obtained. The deficit of the revenue had been financed by debts and grants obtained in each year from a percentage ranging from 4.44 per cent to 45.59. Without utilising the money for investment, the debts and grants thus obtained had been utilized for settling recurrent expenditures as 20.25 per cent in 2019, 45.59 per cent in 2020, 42.39 in 2021, 30.59 in 2022 and 19.65 in 2023.

(b) Interest amount of Rs.2,455 billion had been paid in the year under review and that represented 51.91 per cent of the recurrent expenditure. Payment of interest in the previous year had stood at Rs.1,565 billion or 44.22 per cent of the recurrent expenditure. The payment of interest had increased by Rs.890 billion as compared with the previous year. Ministry of Finance, Economic stabilization and National Policies as per the policy decision of suspending the payment of loans on an interim basis which was issued on 12 April 2022, although the payment of certain loan installments and interest had been suspended, there existed a likelihood of that deficit being further increased in case the relevant payments were made from 13 April 2022 to the last day of the year under review. The interest payment that stood at Rs.151 billion in 2006 had increased by 1,526 per cent to Rs. 2,455 billion by the year 2023. There existed a need to obtain debts to finance the budget deficit and the payment of interest therefor had increased annually. Out of Rs.3,079 billion collected as per the statement of budget performance and deficit financing in 2023, a sum of Rs. 2,455 billion or 79.73 per cent had been incurred for paying the interest. This situation had been developing annually during the relevant time period and it had taken a turn for the worst since 2019.

(c) The oustanding revenue balance owing to the main revenue collecting institutions namely; Inland Revenue Department, Sri Lanka Customs, Excise Department and Department of Motor Trafic, stood at Rs.1,127 billion by the last day of the year under review.

(d) Revenue amounting to Rs.1,066 billion that should have been collected related to 2023 by the Inland Revenue Department, had been outstanding failing the collection thereof. Provided that amount could have been collected in the year 2023, the revenue deficit could have been reduced by Rs.584 billion or 35.39 per cent. That outstanding revenue related to the years 2021 and 2022 stood at Rs. 620 billion and 904 billion respectively. Provided those outstanding amounts could have been collected in those years, the revenue deficit could be reduced by Rs.670 billion or 51.94 per cent and Rs. 636 billion or 41.30 per cent in the years 2021 and 2022 respectively.

(e) Accordingly, the drawbacks prevailing in the Revenue Administration Management Information System, the lengthy nature of outstanding tax appeal process, non- establishment of special court system for implementation of legal activities related to recovering outstanding taxes, had caused the delays in collecting the outstanding taxes by the Inland Revenue Department.

(f) The Government had been compelled to obtain debts owing to the reasons such as non-preparation of revenue estimates accurately or non-collection of revenue in accordance with prepared revenue estimates, and due to non-management of expenditure in an economical way. Since the obtaining of those debts had increased annually causing the increase in the loan interest cost , the recurrent expenditure had increased too. The revenue deficit had increased annually due to the failure of collecting the estimated revenue as expected and increase in the recurrent expenditure due to the revenue being insufficient to annually settle expenditure.

4.3 Budget Deficit

The budget deficit of the year 2023 stood at Rs. 2,584 billion as per the Government financial statements and it was 9.35 per cent of the Gross Domestic Product. The budget deficit of the year 2022 stood at Rs. 2,584 billion and it was 10.62 per cent of the Gross Domestic Product. The budget deficit has been existing throughout the entire period between 2006 to 2023 and such budget deficit has increased from Rs. 300 billion in 2006 to Rs. 2,584 billion by the year 2023. During that period the highest budget deficit has been reported in the year 2023. The budget deficit during the period from 2006 to 2023 had ranged from 5.55 per cent to 14.08 per cent of the Gross Domestic Product. As per the Fiscal Management (Responsibility) Act No 3 of 2003, the actual budget deficit that should have been prevailed at 5 per cent of the actual Gross Domestic Product, had never been maintained at that rate in any of the years during that time period. However, in the years 2016,2017, and 2018, it had been possible to maintain at 5.55 per cent, 5.69 per cent and 5.59 per cent respectively.

4.4 Increase in the Loan Balance

Obtaining of debts had increased with the annual increase in the budget deficit.It had been mentioned in Government financial statements that the loan balance owed by the Government stood as Rs.29,150 billion by the end of the year 2023. That balance consisted of Rs. 17,074 billion as domestic loans and Rs. 12,077 billon as foreign debts.The Government loan balance stood at Rs. 27,379 billion in the year 2022. Accordingly, the loan balance in 2023 as compared with 2022 had increased by Rs.1,771billion or 5 per cent.The loan balance amounting to Rs. 2,431 billion prevailed in the year 2006 was 82.72 per cent of the Gross Domestic Product and the loan balance as at the end of 2023 stood at Rs. 29,150 billion and it was 105.5 per cent of the Gross Domestic Product. Further, as per section 3(f) of the fiscal Management (Responsibility) (Amendment) Act No 15 of 2013, the Government liabilities should have been less than 80 per cent of the Gross Domestic Product, only the Government debt liability except for other liabilities was reach 105.5 per cent of the Gross Domestic Product. That situation prevailed in the years 2020, 2021 and 2022.

4.5 Government Investments

Although it was not possible to collect sufficient revenue during the period from 2006 to 2023 to settle the recurrent expenditure, a sum of Rs.10,145 billion had been utilized as Government investments. It was observed at the analysis of the financial statements that the required funds for that utilization had been mostly made through public debts. A sum of Rs.932 billion had been utilized as Government investments in the year 2023. As compared with the previous year's utilized Governement investments amounting to Rs.932 billion, a reduction of Rs.82 billion is observed in the year under review. A sum of Rs. 932 billion as Government investment in the year 2023 had been mentioned as construction of physical assets or purchasing thereof and acquisition of other investments under cash flow generated out of investment activities in cash flow statement. A sum totaling Rs. 10,145 billion of Government investments from the year 2006 to 2023, had been mentioned in the cash flow statement as construction of physical assets or purchasing thereof and acquisition of other investments. However, only a sum of Rs.2,537 billion out of that amount had been identified and accounted as non- financial assets in the statement of financial position of 2023. Accordingly, out of the amount totalling Rs. 10,145 billion as construction of physical assets or purchasing thereof and acquisition of other investments mentioned in the in the cash flow statement, assets valued at Rs. 7,608 billion or 75 per cent had not been identified and accounted. Further, the non-financial assets had not been accounted in financial statements during the time period from 2005 to 2014 and accounting thereof had been started since 2015.

4.6 Public debts

As per the performance plan of the year 2023, estimate of disbursement of public debt including grants and actual disbursement value stands as follows.

Development Partner	Disbursement Estimate 2023(USD Millon)	Actual Disbursement Value 2023(USD Millon)	Variance (USD Millon)	Variance, as a percentage of the Disbursement Estimate (percentage)
World Bank	806	753.2	(52.8)	(7)
Asian Development Bank	1,011	856.9	(154.1)	(15)
Republic of China and Asian Infrastructure Investment Bank (AIIB)	21	24.2	3.2	15
Japan	31	39.6	8.6	28
Korea	10	0	(10)	(100)
Middle East Countries	47	28.9	(18.1)	(38)
South Asian Countries	90	142.5	52.5	58
Russia,Australia and Western Countris	30	32.2	2.2	7
United Nations Agencies including IFAD	15	9.7	(5.3)	(35)
Internatioal Monetary Fund	682	681.5	(0.5)	0.07
Total	**2,743**	**2,568.7**	**(174.3)**	

The following observations are made in this regard.

(i) Even though the total value of the disbursement estimate in the year 2023 had been USD 2,743 million, the actual disbursement value had been USD 2,568.7

million. As a result, the actual disbursement value had been decreased by USD 174.3 million, viz, about 6 percent than the disbursement estimate.

(ii) When compared with the disbursement estimate, the actual disbursement value of loans, obtained from the countries such as, South Asian countries, Japan, China and the Asian Infrastructure Investment Bank and Russia, Australia and Western countries, had been increased by 58, 28, 15 and 7 per cent respectively.

(iii) Loans expected to be obtained from World Bank, Asian Development Bank, Middle East countries and United Nation agencies including IFAD had been decreased by 7, 15, 38 and 35 percent respectively.

(i) It was estimated to obtain loans from Korea during the year under review, loan had not been received even by the end of the year.

4.7 Profits and Dividends

The following observations are made.

(i) The revenue had been estimated at Rs. 41,669 million and Rs. 8,733 million from profit income symbol of 20.02.03.00 and dividend income symbol of 20.02.04.00 respectively for the year ended 31 December 2023. The Department of Public Enterprises had managed to collect Rs. 60,496 million and 15,204 million respectively in the year under review by exceeding the estimate and it had been 145 percent and 174 percent of the estimated profit and dividend income.

(ii) Although the capital contribution of the Government-owned enterprises had been Rs.2,407,633 million in the financial statements of the Government as at 31 December 2023, only Rs.75,700 million of profits and dividends had been received for those investments in the year under review. It was 3.4 percent of the value of the investment.

(iii) Although the number of government-owned enterprises and other institutions under the supervision of the Department of Public Enterprises as at 31

December 2023 had been 305, income estimates had been prepared only by 55 institutions of that and only 47 institutions, out of that, had remitted profits and dividends to the General Treasury.

(iv) Even though all sums remaining out of the net surplus revenue of public corporations should be credited to the consolidated fund according to Section 10 (5) of the Finance Act No. 38 of 1971, instances of not taking sufficient measures by the Department of Public Enterprises to make the surpluses of the public enterprises that had reported surpluses credited to the consolidated fund in accordance with those provisions were observed.

4.8 Treasury Guarantees and Letters of Comfort

The following observations are made.

(a) The period of validity of 17 treasury guarantees worth Rs. 168,541.48 million and USD 59.88 million and 9 letters of comfort worth Rs. 29,250 million and USD 200 million that had been expired during the year 2023 and prior to that were extended again by 31 December 2023.

(b) It was observed as per the financial statements of the Government of the year under review that treasury guarantees worth Rs.115,977.35 million issued on 10 occasions to external institutions and letters of comfort worth Rs.28,838.4 million issued on 10 occasions had expired by 31 December 2023, and action had not been taken to extend their period of validity.

Sgd./W.P.C. Wickramaratne
Auditor General

W.P.C. Wickramaratne
Auditor General

මගේ අංකය எனது இல. My No.	ටීපීඩී/ඒ/ඩීඑස්ඒ/අයිඒ/එෆ්ඒ/2023/01	ඔබේ අංකය உமது இல. Your No.	දිනය திகதி Date 2024 මැයි 31 දින

ලේකම්

මුදල්, ආර්ථික ස්ථායිකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය

2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) සහ 15(1) වගන්ති ප්‍රකාරව 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ රජයේ මූල්‍ය ප්‍රකාශනය පිළිබඳ විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වාගණනය කළ මතය

2023 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය, ශුද්ධ වත්කම්/ස්කන්ධය වෙනස්වීමේ ප්‍රකාශය, මුදල් ප්‍රවාහ ප්‍රකාශය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශන අදාළ සටහන් වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ රජයේ මූල්‍ය ප්‍රකාශන, ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(3) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 15 වගන්තියේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ප්‍රධාන ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී ඉදිරිපත් කිරීමට කටයුතු කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

මෙම වාර්තාවේ තත්ත්වාගණනය කළ මතය සඳහා පදනම ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, මේ සමඟ ඉදිරිපත් කරනු ලබන රජයේ මූල්‍ය ප්‍රකාශන තුළින් 2023 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය සහ මුදල් ප්‍රවාහ පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වාගණනය කළ මතය සඳහා පදනම

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) ගිණුම්කරණ මූලධර්ම මත පදනම්ව පිළියෙල කර ඇති ස්කන්ධය/ ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශයේ දක්වා ඇති පොදු අරමුදලේ ආරම්භක ශේෂයට ඇතුළත් කළ යුතු වන්නේ සමාලෝචිත වර්ෂයේ අතිරික්තය හෝ ඌනතාවය හා අතීතානුයෝගීව සිදු කරනු ලබන අනෙකුත් ගැලපීම් (Retrospective Adjustments) වුවත්, සමාලෝචිත වර්ෂය තුළදී ශුද්ධ වත්කම් ගැලපුම් ගිණුමේ විචලනයන් අන්තර්ගත කර, එයින් ඒකාබද්ධ අරමුදල සමඟ හිලව් විය යුතු ශේෂයන් ඉවත් කර ස්කන්ධය/ ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශය පිළියෙල කර තිබුණි. මේ හේතුවෙන් මූල්‍ය කාර්යාසාධන ප්‍රකාශයට ගැලපීම් කළ යුතු විදේශීය ණය ශේෂ, විදේශීය ව්‍යවහාර මුදලින් ඇති දේශීය ණය ශේෂ හා උපණය ශේෂ දේශීය ව්‍යවහාර මුදල් බවට පරිවර්තනය කිරීමේදී ඇති වූ එකතු ශුද්ධ විදේශ විනිමය ලාභය වූ රු.මිලියන 1,572,718 ස්කන්ධය/ ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශයට ඇතුළත් කර තිබුණි. එම විනිමය විචලන ශුද්ධ ලාභය මූල්‍ය කාර්යසාධන ප්‍රකාශයට ගැලපීම සිදු කළේ නම් සමාලෝචිත වර්ෂයේ ආදායම් ඌනතාවය රු.මිලියන 1,572,718 කින් අඩු කර ගැනීමට හැකියාව තිබූ බව නිරීක්ෂණය විය. තවද, මේ අයුරින් ස්කන්ධය/ ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශය පිළියෙල කිරීම නිසා සමාලෝචිත වර්ෂය තුළදී මූල්‍ය හා මූල්‍ය නොවන වත්කම්වලට සිදු කරන ලද ගැලපීම්, ණය ශේෂ සම්බන්ධව සිදු කරන ලද ගැලපීම් හා වැරදි නිවැරදි කිරීම් වක්‍ර ලෙස ස්කන්ධය/ ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශයට ගැලපී තිබීම හේතුවෙන් මූල්‍ය ප්‍රකාශන පරිශීලකයන්ට ඒ පිළිබඳව පැහැදිලි අවබෝධයක් ලබා ගැනීමට නොහැකි බව නිරීක්ෂණය විය.

(ආ) 2022 වර්ෂයේ මූල්‍ය තත්ත්ව ප්‍රකාශයේ ඒකාබද්ධ අරමුදල් ශේෂය ව්‍යවස්ථාපිත සහ අනෙකුත් අරමුදල් යටතේ අන්තර්ගත කර තිබුණු අතර, මූල්‍ය වාර්තාකරණ අවශ්‍යතාවය පමණක් පදනම් කර පිළියෙල කර ඇති සමාලෝචිත වර්ෂයේ මූල්‍ය තත්ත්ව ප්‍රකාශයේ ව්‍යවස්ථාපිත සහ අනෙකුත් අරමුදල් යටතේ පොදු අරමුදල (General Fund) දක්වා තිබුණි. ඒ අනුව, 2023 දෙසැම්බර් 31 දිනට පවතින පොදු අරමුදලේ ශේෂය පදනම් කරගෙන ඒකාබද්ධ අරමුදලේ ශේෂය දැක්වෙන ආකාරයට මූල්‍ය ප්‍රකාශන පරිශීලනය කිරීමේ පහසුව පිණිස සැසඳුම් ප්‍රකාශයක් පිළියෙල කර ඉදිරිපත් කර නොතිබුණි.

(ඇ) මූල්‍ය වාර්තාකරණ අවශ්‍යතාවය මත පිළියෙල කර ඇති සමාලෝචිත වර්ෂයේ මූල්‍ය කාර්යසාධන ප්‍රකාශනයෙන් මූල්‍ය හිඟය මූල්‍යනය කර ඇති ආකාරය නිරූපණය නොවුන ද, රජයේ මූල්‍ය ප්‍රකාශන තුළ පරිශීලකයන්ට සටහන් (Note to Readers) යටතේ සමාලෝචිත වර්ෂයේ මූල්‍ය හිඟය, මූල්‍යනය කර ඇති ආකාරය මූල්‍ය කාර්යසාධන ප්‍රකාශනයෙන් නිරූපණය කරන බව දක්වා තිබුණි.

(ඇ) මූල්‍ය කාර්යසාධන ප්‍රකාශනයෙන් ජනිත වන රු.2,172,190,285,821 ක හිඟයත්, අයවැය ක්‍රියාකාරීත්වය සහ ඌනතාවය මූල්‍යනය කිරීමේ ප්‍රකාශයේ මුළු ආදායමෙන් වර්තන වියදම් අඩු කිරීමෙන් පසු ජනිත වන රු.1,650,857,019,989 ක හිඟයත් එකිනෙකට වෙනස් වුවද, ආදායම් ඌනතාවය ලෙස එම ඌනතාවයන් දෙකම එකම නමකින් නම් කර ඉදිරිපත් කර තිබුණි.

(ඉ) මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශනයෙහි ඇතුළත් වත්කම් හා වගකීම්, ජංගම හා ජංගම නොවන ලෙස වර්ගීකරණය කර නොතිබුණි. මේ හේතුවෙන් මූල්‍ය ප්‍රකාශන පරිශීලකයන්ට හා ඒ පිළිබඳව උනන්දුවක් දක්වන පාර්ශවයන්ට ඉදිරි වර්ෂය තුළදී රජය විසින් ගෙවා නිම කළ යුතු බාහිර වගකීම් ප්‍රමාණය පිළිබඳව පැහැදිලි අවබෝධයක් ලබාගත නොහැකි විය.

(ඊ) සමාලෝචිත වර්ෂය තුළ මූල්‍ය නොවන වත්කම් විකිණීමෙන් ලද රු.515,895,718 ක වටිනාකම ඒවායේ පිරිවැය සමඟ ගලපා, එහිදී පැන නගින ලාභය හෝ අලාභය මූල්‍ය කාර්යසාධන ප්‍රකාශයට ගැලපිය යුතු වුවත්, ගිණුම්කරණ මූලධර්මයන්ට පටහැනිව ඉහත දක්වා ඇති මුළු වටිනාකම වෙනත් ආදායමක් ලෙස හඳුනාගෙන තිබුණි.

(උ) රජයේ මූල්‍ය ප්‍රකාශන තුළ ඉඩම්, නොනිමි වැඩ හැර එකතුව රු. මිලියන 882,576 ක් වටිනා මූල්‍ය නොවන වත්කම් වෙනුවෙන් එම වත්කම්වල ක්ෂය කළ හැකි අගය එහි ප්‍රයෝජනවත් ජීවිත කාලය පුරා ක්‍රමානුකූලව වෙන් කරමින් විචක්ෂණ ගිණුම්කරණ සංකල්පයට අනුව ක්ෂය ප්‍රතිපාදනය සිදු කර නොතිබුණි. තවද මෙම වත්කම්වල අවශේෂ වටිනාකම සහ ප්‍රයෝජනවත් ජීවිත කාලය අඩු තරමින් සෑම මුදල් වර්ෂයක් අවසානයේදීම සමාලෝචනය කළ යුතු වුවත්, එසේ සිදු කර නොතිබුණි. ඒ අනුව මෙම වත්කම්වල සමුච්චිත ක්ෂය හා සමුච්චිත හානිකරණ අලාභ වෙතොත් එය අඩු කිරීමෙන් පසු ලැබෙන ධාරණ අගය (Carrying amount) පිළිබඳව රජයේ මූල්‍ය ප්‍රකාශන පරිශීලකයන්ට නිශ්චිත අවබෝධයක් ලබාගැනීමේ අවස්ථාව අහිමි වී තිබුණි.

(ඌ) 2022 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය ප්‍රකාශනවල මූල්‍ය නොවන වත්කම්වල මුළු වටිනාකම රු.2,093,287,997,716 වුවද, සමාලෝචිත වර්ෂයට අදාළව 2023 ජනවාරි 01 දිනට මෙම ශේෂය රු.2,017,866,940,344 ක් වී තිබුණි. ඒ අනුව, මූල්‍ය නොවන වත්කම්වල පෙර වර්ෂයේ අවසාන ශේෂයන් හා සමාලෝචිත වර්ෂයේ ආරම්භක ශේෂයන් අතර රු.75,421,057,372 ක වෙනසක් නිරීක්ෂණය විය.

(එ) රජයේ මූල්‍ය ප්‍රකාශනවල මුදල් ප්‍රවාහ ප්‍රකාශයේ භෞතික වත්කම් මිලදී ගැනීම හෝ ඉදිකිරීම් සහ වෙනත් ආයෝජන අත්පත් කර ගැනීම යටතේ රු.385,393,946,314 වටිනාකමක් දක්වා තිබුණ ද, මූල්‍ය ප්‍රකාශන අනුව අදාළ වත්කම් ඉහළ ගොස් තිබුණේ රු. 377,486,249,808 කින් පමණි. ඒ අනුව, රු. 7,907,696,506ක වෙනසක් නිරීක්ෂණය විය.

(ඒ) සමාලෝචිත වර්ෂයේ ලීසිං වාහන සඳහා ප්‍රාග්ධන වාරික ගෙවීම් වටිනාකම වන රු.609,482,108 ක් මුදල් ප්‍රවාහ ප්‍රකාශයෙහි මූල්‍ය ක්‍රියාකාරකම් යටතේ සිදු වූ මුදල් ගලා යෑමක් ලෙස දැක්විය යුතු වුවද, එය ආයෝජන ක්‍රියාකාරකම් යටතේ සිදු වූ මුදල් ගලා යෑමක් ලෙස දක්වා තිබුණි.

(ඔ) රජයේ මූල්‍ය ප්‍රකාශනවල අන්තර්ගත මුදල් ප්‍රවාහ ප්‍රකාශයේ මූල්‍ය ක්‍රියාකාරකම් තුලින් ජනනය වූ මුදල් ප්‍රවාහය තුළ ප්‍රදාන ලෙස රු.25,501,817,303 ක් ඇතුළත් වුවද එම වටිනාකම තුළ මුදල් ගලා ඒමක් නොමැති රු.11,208,048,717 ක් වටිනා ද්‍රව්‍ය හා උපකරණ ප්‍රදාන ලෙස ලැබීම් අන්තර්ගත කර තිබුණි.

(ඕ) විදේශ ව්‍යවහාර මුදලින් පවතින මූල්‍යමය වත්කම් (Monitory Assets) දේශීය ව්‍යවහාර මුදල් බවට පරිවර්තනය කිරීමේදී ඇතිවන විදේශ විනිමය හුවමාරු ලාභය හෝ අලාභය ගිණුම්කරණ මූලධර්මවලට අනුව මූල්‍ය කාර්යසාධන ප්‍රකාශයට ගැලපීම් කළ යුතු වුවත්, එලෙස පැනනැඟී ඇති රු.57,388,881,470 ක සමුච්චිත වටිනාකම ඒ ඒ වර්ෂවලදී මූල්‍ය කාර්යසාධන ප්‍රකාශයට ගැලපීම් නොකර, විදේශීය ණය වක්‍රිය අරමුදලට ගිණුම්ගත කර මූල්‍ය තත්ත්ව ප්‍රකාශයෙහි අරමුදල් ගිණුමක් ලෙස දිගින් දිගටම ඉදිරිපත් කිරීම ගිණුම්කරණ මූලධර්මවලට අනුකූල නොවූ අතර, එය ව්‍යවස්ථාපිත හෝ ව්‍යවස්ථාපිත නොවන ලෙස පිහිටවූ අරමුදලක් නොවන බව නිරීක්ෂණය විය.

(ක) 2022 වර්ෂය තුළදී ගිණුම්ගත නොකරන ලද ශ්‍රී ලංකා මහ බැංකුවේ ලාභයෙන් රජයට පවරා තිබූ රු.1,028,542,891 ක වටිනාකම සමාලෝචිත වර්ෂය තුළදී කාලච්ඡේද සංකල්පයට අනුකූල නොවන ලෙස ගිණුම්ගත කර තිබුණි.

(ග) විදේශීය ණය ගිවිසුම් 39 කට අදාළව එම ණය ගිවිසුම් වල උපයෝජනය නොකල ණය ශේෂ මත පදනම්ව ගණනය කරන ලද රු.1,167,945,184 ක් කැපකරු ගාස්තු (commitment fee) ලෙස සමාලෝචිත වර්ෂය තුළ ගෙවීම් කර තිබුණද එම වටිනාකම මූල්‍ය කාර්යසාධන ප්‍රකාශයේ මූල්‍ය පිරිවැය යටතේ දැක්විය යුතු වුවද, එය වෙනත් භාණ්ඩ හා සේවා යටතේ දක්වා තිබුණි.

(ච) 2023 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය ප්‍රකාශන අනුව, මධ්‍යම රජයේ, රාජ්‍ය නිලධාරීන්ගේ අත්තිකාරම් (8493) ශේෂය රු.මිලියන 30,720 ක් වුවද, විගණනය වෙත ඉදිරිපත් කරන ලද කාල විශ්ලේෂණය අනුව එම ශේෂය රු. මිලියන 30,516 ක් විය. ඒ අනුව රු. මිලියන 204 ක වෙනසක් නිරීක්ෂණය විය.

(ජ) රජයේ මූල්‍ය ප්‍රකාශනවල මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම් යටතේ ප්‍රාග්ධන දායකත්වයන් ලෙස රු.270,520,862,758 ක් දක්වා තිබුණ ද, මූල්‍ය ප්‍රකාශනයේ සටහන් අංක 15 අනුව එය රු.269,386,448,439 ක් වූයෙන් රු.1,134,414,319 ක නොසැසඳීමක් නිරීක්ෂණය විය.

(ට) දේශීය ණය ප්‍රතිව්‍යුහගතකරණ යටතේ සමාලෝචිත වර්ෂය තුළදී ඇ.ඩො.788,237,384 වටිනා ශ්‍රී ලංකා සංවර්ධන බැඳුම්කරද රජයේ දේශීය නීතිය යටතේ නිකුත් කරන ලද විදේශ විනිමය බැංකු වලට අදාලව මහජන බැංකුවෙන් ලබා ගෙන තිබූ ඇ.ඩො.85,943,611 ණය මුදලද, රු.3,204,461,897,219 ව පැවති භාණ්ඩාගාර බැඳුම්කරද නව භාණ්ඩාගාර බැඳුම්කර බවට පරිවර්තනය කර තිබූ අතර ශ්‍රී ලංකා මහ බැංකුව විසින් මිලදී ගෙන තිබූ රු.2,368,416,351,609 ක් වටිනා භාණ්ඩාගාර බිල්පත් සහ ශ්‍රී ලංකා මහ බැංකුව විසින් රජයට ලබා දී තිබූ රු.344,728,000,400 ක අත්තිකාරම් මුදල, රු.2,492,347,352,009 වටිනා නව භාණ්ඩාගාර බැඳුම්කර ලෙසට සහ රු.220,797,000,000 වටිනා නව භාණ්ඩාගාර බිල්පත් ලෙසටත් පරිවර්තනය කර තිබුණි. මෙම පරිවර්තනය කිරීම් වලදී කිසිදු මුදල් ගලා ඒමක් හෝ ගලා යාමක් සිදු නොවුනද එම පරිවර්තනයන් මුදල් ගලා ඒම් සහ ගලා යාම් ලෙස සලකා මුදල් ප්‍රවාහ ප්‍රකාශය පිළියෙල කර තිබූ බව නිරීක්ෂණය විය.

(ඩ) සමාලෝචිත වර්ෂය තුළ ශ්‍රී ලංකා මහ බැංකුවට ගෙවිය යුතු රු.344,728,000,400 අත්තිකාරම් මුදල භාණ්ඩාගාර බිල්පත් හෝ භාණ්ඩාගාර බැඳුම්කර බවට පරිවර්තනය කර තිබුණි. 2022 දෙසැම්බර් 31 දිනට ශ්‍රී ලංකා මහ බැංකුවට ගෙවිය යුතු අත්තිකාරම් මුදල රු.235,638,700,400 ක් වූයෙන් සමාලෝචිත වර්ෂය තුළ ලබා ගන්නා ලද රු.109,089,300,000 අත්තිකාරම් මුදල මුදල් ප්‍රවාහ ප්‍රකාශය තුළ දක්වා නොතිබුණි.

(ණ) සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන සමඟ ආදායම් හිඟය සහ අයවැය හිඟය සඳහා සැසඳුම් ප්‍රකාශය, මුදල් ප්‍රවාහ ප්‍රකාශය සහ ඒකාබද්ධ අරමුදලට ලැබීම් හා ගෙවීම් ප්‍රකාශ සඳහා වන සැසඳුම් ප්‍රකාශය යනුවෙන් සැසඳුම් ප්‍රකාශ දෙකක් ඉදිරිපත් කර තිබුණ ද එම සැසඳුම් ප්‍රකාශන පිළියෙල කිරීමේ අරමුණ පරිශීලකයන්ට පැහැදිලි වන අයුරින් අදාළ සැසඳුම් ප්‍රකාශයන් සමඟ සටහනක් ඉදිරිපත් කර නොතිබුණි.

(ත) විදේශීය රාජ්‍ය ණය වාර්තා කිරීමට භාවිතා කරන පරිගණක පද්ධතියේ CSDRMS 854-1 වාර්තාව හා රජයේ මූල්‍ය ප්‍රකාශන සන්සන්දනය කිරීමේදී ගිණුම්ගත නොකළ විදේශ ණයවල 2023 දෙසැම්බර් 31 දිනට මුළු වටිනාකම රු.මිලියන 15,823 ක් විය. තවද, රජයේ මූල්‍ය ප්‍රකාශනවල පැහැදිලි කිරීමේ සටහන් (Explanatory Notes) යටතේ සටහන් අංක 24(II) මඟින් 2023 දෙසැම්බර් 31 දිනට ගිණුම්ගත නොකළ විදේශීය ණයවල මුළු වටිනාකම රු.මිලියන 17,103.2 ක් ලෙස දක්වා තිබුණි. මෙලෙස සමාලෝචිත වර්ෂය තුළ මෙන්ම මීට පෙර වර්ෂවලදී ද ප්‍රතිලබ්ධි වී ඇති නමුත් ගිණුම්ගත නොකළ ණය වටිනාකම් පැවතීම හේතුවෙන් 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනයේ විදේශ ණය වටිනාකම රු.මිලියන 15,823 ක් අඩුවෙන් දක්වා තිබුණි.

(ද) රජයේ මූල්‍ය ප්‍රකාශනවල වැදගත් ගිණුම්කරණ ප්‍රතිපත්ති යටතේ වියදම් හඳුනාගැනීමට අදාළ ගිණුම්කරණ ප්‍රතිපත්තිය අනුව, සියළුම වියදම්, ගෙවීම් සිදු කර ඇති කාලසීමාව තුළ ගිණුම්ගත කර ඇති බව දක්වා තිබුණ ද, මෙලෙස ගිණුම්ගත නොකළ විදේශ ණය මුදල් භාවිතා කර දරා ඇති වියදම් සමාලෝචිත වර්ෂයේදී ගිණුම්ගත කර නොමැති බව නිරීක්ෂණය විය.

(න) 2022 වර්ෂය තුළ හෝ ඊට පෙර වර්ෂවල ප්‍රතිලබ්ධි වී මූල්‍ය තත්ත්ව ප්‍රකාශයෙන් පිටත පවත්වාගෙන පැමිණි ණය වර්ග 19 අදාළව රු.මිලියන 10,645.2 ප්‍රතිලබ්ධිවීම් සමාලෝචිත වර්ෂය තුළදී ගිණුම්ගත කර තිබුණු අතර, ඒ පිළිබඳව රජයේ මූල්‍ය ප්‍රකාශනවල කිසිදු හෙළිදරව් කිරීමක් සිදු කර නොතිබුණි. ඒ අනුව කාලච්ඡේද සංකල්පයට පටහැනිව අදාළ වර්ෂය තුළ ප්‍රතිලබ්ධි වුවත්, එම වර්ෂය තුළ සමහර විදේශ ණය ගිණුම්ගත නොකිරීම දිගින් දිගටම සිදු කරන බව තවදුරටත් නිරීක්ෂණය විය.

(ප) ණය අංක 2016035 අදාළව දෝෂ සහිත විනිමය අනුපාතිකයක් භාවිතා කිරීම හේතුවෙන් 2023 දෙසැම්බර් 31 දිනට එම ණය වටිනාකම රු.මිලියන 962 කින් අඩුවෙන් දක්වා තිබුණි.

(බ) ණය අංක 2018003 අදාළව CSDRMS 854-1 වාර්තාවෙහි 2023 වර්ෂයට අදාළව කිසිදු ප්‍රතිලබ්ධිවීමක් නොමැති වුවද, රජයේ මූල්‍ය ප්‍රකාශනවල සටහන් අංක 24(II) සහ අයවැය ක්‍රියාකාරිත්වය හා හිඟය මූල්‍යනය කිරීම යටතේ සටහන් අංක 11 අනුව EUR 727,053 ක් ප්‍රතිලබ්ධි වී ඇති බව දක්වා තිබුණි. භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව ඉදිරිපත් කරන ලද තොරතුරු අනුව මෙම ණය මුදලට අදාළව 2022 වර්ෂය තුළ හෝ ඊට පෙර වර්ෂවල ප්‍රතිලබ්ධි වී 2023 වර්ෂය තුළ ගිණුම් ගත කරන ලද ණය වටිනාකම EUR 335,930 ක් පමණක් විය. ඒ අනුව මෙම ණයමුදලට අදාළව 2023 වර්ෂය තුළ ප්‍රතිලබ්ධි වීම් අතර EUR 391,123 ක වෙනසක් නිරීක්ෂණය විය.

(ම) ණය අංක 2019020 අදාළව CSDRMS 854-1 වාර්තාවට අනුව සමාලෝචිත වර්ෂය තුළ USD 19,273,240 ක් ප්‍රතිලබ්ධි වී තිබුණු අතර, භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව ඉදිරිපත් කරන ලද තොරතුරු අනුව මෙම ණය මුදලට අදාළව පෙර වර්ෂවලදී ප්‍රතිලබ්ධි වී 2023 වර්ෂය තුළ ගිණුම්ගත කරන ලද ණය වටිනාකම USD 829,937 ක් විය. ඒ අනුව සමාලෝචිත වර්ෂය තුළ මෙම ණය ගිවිසුමට අදාළව ගිණුම්ගත කර ඇති මුළු ණය ලබා ගැනීම්වල වටිනාකම USD 20,103,177 ක් වුවද, රජයේ මූල්‍ය ප්‍රකාශනවල එය USD 34,140,577 ක් ලෙස දක්වා තිබුණි.

(ය) ණය අංක 2022011 අදාළව CSDRMS 854-1 වාර්තාවට අනුව සමාලෝචිත වර්ෂය තුළ USD 131,000,000 ක් ප්‍රතිලබ්ධි වී තිබුණු අතර, භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව ඉදිරිපත් කරන ලද තොරතුරු අනුව මෙම ණය මුදලට අදාළව පෙර වර්ෂවලදී ප්‍රතිලබ්ධි වී 2023 වර්ෂය තුළ ගිණුම්ගත කරන ලද ණය වටිනාකම USD 434,861 ක් විය. ඒ අනුව සමාලෝචිත වර්ෂය තුළ මෙම ණය ගිවිසුමට අදාළව ගිණුම්ගත කර ඇති මුළු ණය ලබා ගැනීම්වල වටිනාකම USD 131,434,861 ක් වුවද, රජයේ මූල්‍ය ප්‍රකාශනවල එය USD 133,765,136 ක් ලෙස දක්වා තිබුණි.

(ර) ණය ගිවිසුම් 23 ක ට අදාළව CSDRMS 854-1 වාර්තාවේ 2022 දෙසැම්බර් 31 දිනට සහ 2023 ජනවාරි 01 දිනට අදාළ ශේෂයන් අතර එකතුව රු. මිලියන 30,401 ක වෙනසක් නිරීක්ෂණය විය. ඒ අනුව, 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂයේ රජයේ මූල්‍ය ප්‍රකාශනවල සටහන් අංක 24(11) න් සහ අයවැය ක්‍රියාකාරීත්වය හා හිඟය මූල්‍යනය කිරීම යටතේ සටහන් අංක 11 න් සමාලෝචිත වර්ෂය තුළදී සත්‍ය වශයෙන්ම ණය ප්‍රතිලබ්ධිවීම්වල නිවැරදි වටිනාකම නිරූපණය නොවන බව ද නිරීක්ෂණය විය.

(ල) රජයේ මූල්‍ය ප්‍රකාශනවල මූල්‍ය තත්ත්ව ප්‍රකාශයෙන් මුළුමනින්ම පිටතින් පවත්වාගෙන පැමිණි ණය වර්ග 08 කට අදාළ රු. මිලියන 518,293 ණය ශේෂ 2022 වර්ෂයේදී ගිණුම්ගත කිරීමේදී එම ණයවලට අනුරූපී ලෙස රජය විසින් කරන ලද ආයෝජන හෝ ප්‍රාග්ධන ප්‍රදානයක් රජයේ මූල්‍ය ප්‍රකාශනවල හඳුනාගෙන නොතිබුණි. තවද, අංක MF/PE/001/CM/2023/05 හා 2023 ජනවාරි 20 දිනැති අමාත්‍ය මණ්ඩල පත්‍රිකාවට අනුව ඉහත ණයවල ඇතුළත් මත්තල ගුවන් තොටුපළ ව්‍යාපෘතිය සඳහා ලබා ගත් ණය, රජයේ මූල්‍ය ප්‍රකාශනවලට පවරා ගැනීමට අදාළව එම ණය ආපසු ගෙවීමේ කාලසටහනට අනුකූලව ණය සේවාකිරීමේ මුදලට සමාන මුදලක් මහා භාණ්ඩාගාරයට ප්‍රේෂණය කිරීමට ගුවන් තොටුපළ සහ ගුවන් සේවා සමාගමට යොමු කරන ලෙසත්, මේ සඳහා ගුවන් තොටුපළ සහ ගුවන් සේවා සමාගම, මහා භාණ්ඩාගාරය සමඟ නව අවබෝධතා ගිවිසුමක් (MOU) අත්සන් කළ යුතු වුවද, එවැනි ගිවිසුමක් විගණනය වෙත ඉදිරිපත් නොවූ අතර, එම ණය මුදල වන රු.මිලියන 29,852 ක් උපණයක් ලෙස ගිණුම්ගත කර නොතිබුණි.

(ව) ණය ගිවිසුම් 04 ක් සම්බන්ධයෙන් එකතුව රු.821,115,454 ක සෘන ණය ප්‍රතිලබ්ධි වීම් සමාලෝචිත වර්ෂයේ රජයේ මූල්‍ය ප්‍රකාශනවල සහ CSDRMS 854 -1 වාර්තාවෙන් නිරීක්ෂණය විය.

(ස) රජයේ මූල්‍ය ප්‍රකාශනවල සටහන් අංක 24(II) සහ අයවැය ක්‍රියාකාරීත්වය හා හිඟය මූල්‍යනය කිරීම යටතේ සටහන් අංක 11 අනුව ණය අංක 2017034 අදාළව EUR 77,385 ක සෘන ප්‍රතිලබ්ධිවීමක් අන්තර්ගත කර තිබුණ ද, CSDRMS 854-1 වාර්තාවෙහි එවැනි සෘන ප්‍රතිලබ්ධිවීමක් දක්නට නොලැබුණි.

(හ) රජයේ මූල්‍ය ප්‍රකාශනවල අයවැය ක්‍රියාකාරීත්වය හා හිඟය මූල්‍යනය කිරීම යටතේ සටහන් අංක 11 හි පමණක් රු. මිලියන 5,081 ක සෘන ප්‍රතිලබ්ධිවීම් නිරීක්ෂණය විය.

(ළ) රජයේ මූල්‍ය ප්‍රකාශනවල සටහන් අංක 24(1) න් ඉදිරිපත් කර ඇති විදේශ ව්‍යවහාර මුදල් බැංකු ඒකක ව්‍යාපෘති ණය ශේෂවලට (Foreign Currency Banking Unit Loan (Project) Balances) අදාළ CS-DRMS 854-1 වාර්තාව සමඟ පරීක්ෂා කිරීමේදී 2017045 දරන ණය ගිවිසුමට අදාළව 2022 දෙසැම්බර් 31 දිනට CS-DRMS 854-1 වාර්තාවෙහි සහ 2023 ජනවාරි 01 දිනට එම වාර්තාවේ USD 227,823 ක් හෙවත් රු.82,724,927 ක වෙනසක් නිරීක්ෂණය විය. තවද, ණය ආපසු ගෙවීම් අතර ද USD 227,823 ක වෙනසක් නිරීක්ෂණය

වුවද, එහි දේශීය මුදල් වටිනාකමෙහි කිසිදු වෙනසක් නිරීක්ෂණය නොවීය. තවද, රජයේ මූල්‍ය ප්‍රකාශන අනුව ආපසු ගෙවන ලද USD 332,704 ක මුදල දේශීය මුදල් බවට පරිවර්තනය කිරීමේදී USD 1 ක් රු.524.6050 ක් ලෙස අසාමාන්‍ය විදේශ විනිමය අනුපාතයක් යොදාගෙන ඇති බව නිරීක්ෂණය විය.

(අඅ) අයවැය ක්‍රියාකාරීත්වය සහ හිඟය මූල්‍යනය කිරීමේ ප්‍රකාශය තුළ සටහන් අංක 14 මඟින් දේශීය ණය ආපසු ගෙවීම්වලට අදාළ තොරතුරු හෙළිදරව් කර තිබුණ ද, 2023 වර්ෂය තුළදී විදේශ ණය ආපසු ගෙවීම් වටිනාකම වූ රු.මිලියන 337,296 ට අදාළව එවැනි සටහනක් ඉදිරිපත් කර නොතිබුණි.

(අආ) ප්‍රදායකයන් විසින් එවා තිබූ ණය ශේෂ තහවුරුකිරීම්, රජයේ මූල්‍ය ප්‍රකාශන සමඟ සහ පරිගණකගත ණය කළමනාකරණ පද්ධතියේ 854-1 වාර්තාව සමඟ සංසන්දනය කිරීමේදී ණය වර්ග 13කට අදාළව වූ ශේෂය රු.මිලියන 4,775 ක් වැඩියෙන්ද ණය වර්ග 14කට අදාළව රු.මිලියන 5,126 ක් අඩුවෙන්ද රජයේ මූල්‍ය ප්‍රකාශන තුළ වාර්තා වී ඇති බව නිරීක්ෂණය විය.

(අඇ) ණය ප්‍රදායක ආයතන වලින් ලද ණය ශේෂ තහවුරුකිරීම පරීක්ෂා කිරීමේ දී ඇතැම් ණය ශේෂ තහවුරු කිරීම් ලිපිවල ගෙවිය යුතු ගාස්තු (Fee Overdue Amount) ලෙස ඇ.ඩො. 50,793ක මුදලක් ද ද්‍රවශීලතා ගාස්තු ලෙස (Liquidity Fee) යූරෝ 92,032ක් ද දක්වා තිබුණි. තවද, Raiffeisen බැංකුව මඟින් ඉදිරිපත් කර ඇති ණය ශේෂ තහවුරු කිරීම් සමඟ ඇපකර (Collaterals) ලබා දීම පිළිබඳව තොරතුරු ලබා දී තිබුණි. මේ සම්බන්ධයෙන් සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශනවල ගිණුම්ගත කර හෝ හෙළිදරව් කර නොතිබුණි.

(අඈ) ණය අංක 2021015 ට අදාළව ගෙවිය යුතුව තිබූ XDR 89,037 වටිනාකම ණය හිමි ආයතනය වන ජාත්‍යන්තර සංවර්ධන ආයතනය (International Development Association) විසින් අත්හැර ඇති බව එම ආයතනය විසින් ඉදිරිපත් කරන ලද ණය ශේෂ තහවුරු කිරීම්වල සඳහන් වුවද, ඊට අදාළව සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන තුළ ගැලපීම් කළේද යන්න විගණනයට තහවුරු නොවීය.

(අඉ) හිඟ වාරික, අමතර ප්‍රමාද පොළී ගාස්තුවලට යටත් වන බව ඇමෙරිකා එක්සත් ජනපද භාණ්ඩාගාර කාර්යාලය මඟින් ඉදිරිපත් කර තිබූ ගෙවීම් අත්හිටුවා ඇති ණය වර්ග 18 කට අදාළව ණය ශේෂ තහවුරු කිරීමේ ලිපි අනුව 2023 දෙසැම්බර් 31 දිනට ණය ශේෂවල වටිනාකම USD 58,784,368 ක් වූ අතර, අත්හිටුවා ඇති ණය වාරිකවල වටිනාකම USD 25,439,860 ක් වී තිබුණි. කෙසේ නමුත්,එය සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශනවල ගිණුම්ගත කර හෝ හෙළිදරව් කර නොතිබුණි.

(අඊ) ප්‍රතිලබ්ධි වූ කාලපරිච්ඡේදය සලකා බැලීමේදී 2023 වර්ෂයට අදාළව ප්‍රතිලබ්ධි වූ ඇතැම් විදේශ ණය 2023 මැයි 07 දින මුද්‍රණය කළ පරිගණක ගත ණය කළමනාකරණ පද්ධතියේ

814-1 වාර්තාවේ ඇතුළත් වුවද 2024 පෙබරවාරි 17 දින මුද්‍රණය කළ වාර්තාවේ එම ප්‍රතිලබ්ධි වීම් ඇතුළත් වී නොමැති අතර, ඒ අනුව රු.මිලියන 1,290ක විදේශ ණය ශේෂයක් රජයේ මූල්‍ය ප්‍රකාශනවල ප්‍රතිලබ්ධි වූ ණය ලෙස ගිණුම්ගත කිරීම අත්හැරී තිබුණු බව නිරීක්ෂණය විය.

(අද) 2023 දෙසැම්බර් 31 දින වන විට රජය විසින් ප්‍රාග්ධන දායකත්වය ලෙස රු.1,124,665,353,761 ක් සපයා තිබූ රාජ්‍ය ව්‍යවසායන් 13 ක 2022 දෙසැම්බර් 31 දිනට එම වටිනාකම රු.1,047,966,900,772 ක් වූ අතර, එම ආයතනවල මූල්‍ය ප්‍රකාශන අනුව 2022 දෙසැම්බර් 31 දිනට ඒවායේ ශුද්ධ වත්කම් (මුළු වත්කම් - මුළු බාහිර වගකීම්) වල අගය ඍන රු.630,632,144,273 ක් වී තිබුණි. ඒ අනුව, රජයේ මූල්‍ය ප්‍රකාශනවල මූල්‍ය වත්කම් යටතේ මෙම ප්‍රාග්ධන දායකත්වයන් දක්වා ඇති නමුත්, එහි වටිනාකම පූර්ණ වශයෙන් අපහායනය (impairment) වී, අදාළ ආයතන මුළුමනින්ම බාහිර වගකීම් යටතේ පවත්වාගෙන යන තත්ත්වයකට පත්ව ඇති බව නිරීක්ෂණය විය. තවද, මේ සඳහා මූලික වශයෙන් බලපා ඇත්තේ අදාළ ආයතන අලාභ ලැබීම හේතුවෙන් රඳවා ගත් ලාභය ඍන අගයක් ගැනීම බව වැඩිදුරටත් නිරීක්ෂණය විය.

(අදා) 2023 දෙසැම්බර් 31 දිනට රු.1,019,627,985,708 වන සහ 2022 දෙසැම්බර් 31 දිනට රු.892,034,785,542 ක් වූ රජයේ ප්‍රාග්ධන වටිනාකමක් සහිත රාජ්‍ය ව්‍යවසායන් 05 ක 2022 දෙසැම්බර් 31 දිනට ශුද්ධ වත්කම්වල වටිනාකම රු.371,771,137,033 ක් පමණක් විය. ඒ අනුව මෙම රාජ්‍ය ව්‍යවසායන් වල ආයෝජනය කර ඇති ප්‍රාග්ධන දායකත්ව වටිනාකම අපහායනයට (impairment) ලක් වෙමින් පවතින බව නිරීක්ෂණය විය.

(ඇ) 2022 දෙසැම්බර් 31 දිනට පැවති රජයේ මූල්‍ය ප්‍රකාශන අනුව රාජ්‍ය ව්‍යවසායන් සඳහා ප්‍රාග්ධන දායකත්ව වටිනාකම රු.2,165,981,657,905 ක් වූ අතර, එයින් රු.2,121,653,720,125 ක් රජයේ සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල සහ රජය සතු සමාගම්වල ආයෝජනය කර තිබුණි. සමස්තයක් ලෙස ගත් කළ රජය සතු මෙම ව්‍යාපාර ආයතනවල ශුද්ධ වත්කම්වල මුළු වටිනාකම 2022 දෙසැම්බර් 31 දින වන විට රු.1,669,676,388,290 ක් වී තිබුණි. ඒ අනුව, ඉහත වර්ග තුනට අදාළ රජයේ ප්‍රාග්ධන දායකත්වය එම ආයතනවල ශුද්ධ වත්කම්වලට සාපේක්ෂව සියයට 21 කින් හෙවත් රු.451,977,331,835 කින් අපහායනය වී ඇති බව නිරීක්ෂණය විය.

(ඈ) 2022 වර්ෂය තුළදී රජය විසින් ආයෝජනය කරන ලද ව්‍යවස්ථාපිත මණ්ඩල 32 කට අදාළව රු.117,718,706,426 ක ශුද්ධ ලාභයක් උපයා තිබුණ ද, රාජ්‍ය සංස්ථා 36 කට සහ රජය සතු සමාගම් 30 කට අදාළව පිළිවෙලින් රු.804,795,113,607 ක් හා රු.133,722,486,417 ක් ලෙස ශුද්ධ අලාභ ඉපයීම හේතුවෙන් මෙම ආයතන 98 ට අදාළව සමස්තයක් වශයෙන් රු.820,798,893,548 ශුද්ධ අලාභයක් ලබා ඇති බව නිරීක්ෂණය විය. ශ්‍රී ලංකා මහ බැංකු වාර්තාවට අනුව 2022 වර්ෂයේ මධ්‍ය වාර්ෂික ජනගහනය 22,181,000 වූ අතර, ඒ අනුව රජය සතු ව්‍යාපාර ආයතන 98 ක් වෙනුවෙන් 2022 වර්ෂය සඳහා දරා ඇති ඒක පුද්ගල ශුද්ධ අලාභය රු.37,000 ක් පමණ වන බව වැඩිදුරටත් නිරීක්ෂණය විය.

(අඹ) රාජ්‍ය ව්‍යවසායන් 8 ක් විසින් ඉදිරිපත් කරන ලද සෘජු ශේෂ සනාථ කිරීම් අනුව 2023 දෙසැම්බර් 31 දිනට එම ආයතනයන්හි රජයේ ප්‍රාග්ධන දායකත්වය රු.මිලියන 10,803 ක් වූ අතර, රජයේ මූල්‍ය ප්‍රකාශන අනුව එම ශේෂය රු.මිලියන 4,323 ක් වීම හේතුවෙන් 2023 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය ප්‍රකාශන තුළ ප්‍රාග්ධන දායකත්වය රු.මිලියන 6,479 ක් අඩුවෙන් දක්වා තිබුණි.

(අඹ) Sri Lanka Institute of Biotechnology (Pvt) Ltd ආයතනයෙන් ලද සෘජු ශේෂ සනාථ කිරීම් අනුව 2023 දෙසැම්බර් 31 දිනට කොටසක මිල රු.10 ක් වූ කොටස් 52,472,573 ක් මහා භාණ්ඩාගාරය සතු බව සඳහන් කර තිබුණ ද, රජයේ මූල්‍ය ප්‍රකාශන තුළ සටහන් වී ඇත්තේ කොටසක මිල රු.100 ක් වූ කොටස් 200,000 ක ප්‍රාග්ධන දායකත්වයක් පවතින බවයි. ඒ අනුව, 2023 දෙසැම්බර් 31 දිනට එම ආයතනයට අදාළව ප්‍රාග්ධන දායකත්වයෙහි රු.504,725,732 ක නොසැසඳීමක් නිරීක්ෂණය විය.

(අක) රාජ්‍ය ව්‍යවසායන් 04 ක මූල්‍ය ප්‍රකාශන, රජයේ මූල්‍ය ප්‍රකාශන සමඟ සංසන්දනය කිරීමේදී 2023 දෙසැම්බර් 31 දිනට එම ආයතනයන්හි මූල්‍ය ප්‍රකාශන අනුව ප්‍රාග්ධන දායකත්වය රු.මිලියන 113,071 ක් වූ අතර, රජයේ මූල්‍ය ප්‍රකාශන අනුව එම ශේෂය රු.මිලියන 123,878 ක් වීම හේතුවෙන් 2023 දෙසැම්බර් 31 දිනට ප්‍රාග්ධන දායකත්වය රු.මිලියන 10,806 ක නොසැසඳීමක් නිරීක්ෂණය විය.

(අග) රාජ්‍ය සමාගම් 02ක හිමිකාරිත්වය දරන කොටස් සංඛ්‍යාව හා එහි නාමික අගය අනුව ගණනය කිරීමේදී 2023 දෙසැම්බර් 31 දිනට කොටස් වටිනාකම රු.මිලියන 5,141 ක් වුවද, එය රජයේ මූල්‍ය ප්‍රකාශන තුළ රු.මිලියන 14,476 ක් ලෙස දක්වා තිබුණි. ඒ අනුව, 2023 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය ප්‍රකාශනවල ප්‍රාග්ධන දායකත්වයෙහි රු.මිලියන 9,336 ක නොසැසඳීමක් නිරීක්ෂණය විය.

(අච) 1994 අප්‍රේල් 20 දිනැති අංක 30/94 දරණ රාජ්‍ය ගිණුම් චක්‍රලේඛය ප්‍රකාරව, විදේශාධාර සම්බන්ධ සියළු ගණුදෙනු මහා භාණ්ඩාගාරයේ විදේශ සම්පත් දෙපාර්තමේන්තුව විසින් කළ යුතු බව සඳහන් වුවද, නියැදි පරීක්ෂාවක් මත ලබාගත් තොරතුරු අනුව, 2023 වර්ෂය තුළ එසේ මහා භාණ්ඩාගාරයේ දැනුවත් වීමකින් තොරව ආයතන 11 ක් සඳහා එකතුව රු.මිලියන 22,210 ක විදේශ ප්‍රදාන සෘජුව ලැබී තිබුණු අතර එම වටිනාකම් ප්‍රතිපාදන සලසාගෙන මූල්‍ය ප්‍රකාශනවලට ඇතුළත් කිරීමට කටයුතු කර නොතිබුණි.

(අජ) 2023 දෙසැම්බර් 31 දිනට ගිවිසුම්ගත වී ඇති නමුත් මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය මඟින් 2022 අප්‍රේල් මස 12 දින නිකුත් කරන ලද අන්තර්කාලීනව විදේශ ණය ගෙවීම අත්හිටුවීමේ ප්‍රතිපත්තිමය තීරණය අනුව 2022 අප්‍රේල් මස 13 දින සිට සමාලෝචිත වර්ෂය අවසන් දිනට ණය ගිවිසුම් 401 අදාළව ණය වාරිකය තුළ ඇතුළත් මූලික ණය මුදල ගෙවීම් ලෙස රු.මිලියන 1,439,066 ක් ද, පොළිය ලෙස රු.මිලියන 673,964 ගෙවීම් අත්හිටුවා තිබුණ ද, ඒ පිළිබඳව රජයේ මූල්‍ය ප්‍රකාශනවල කිසිදු හෙළිදරව් කිරීමක් සිදු කර නොතිබුණි.

(අට) සමාලෝචිත වර්ෂය තුළදී ගිවිසුම්ගත වූ නමුත් ප්‍රතිලබ්ධි නොවූ ණය අංක 2023015 යටතේ වූ XDR 148,500,000 හෙවත් රු.මිලියන 63,725 ක විදේශ ණය පිළිබඳව රජයේ මූල්‍ය ප්‍රකාශනවල හෙළිදරව් කර නොතිබුණි.

(අඩ) 2021 දෙසැම්බර් 31 දිනට පැවති ඒකාබද්ධ අරමුදලේ ඍණ වටිනාකම වන රු.990,490,932,444 සහ ශුද්ධ වත්කම් ගැලපුම් ගිණුමේ ඍණ වටිනාකම වන රු.14,040,298,131,574 එකතු කර රු.15,030,789,064,018 පොදු අරමුදල (General Fund) ස්කන්ධය/ ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශයේ සටහන් කර තිබුණ ද, එම ගිණුම්ගත කිරීම පිළිබඳව මූල්‍ය ප්‍රකාශනවල හෙළිදරව් කර නොතිබුණි.

(අණ) රාජ්‍ය ව්‍යවසායන්වල මූල්‍ය ප්‍රකාශන විශ්ලේෂණය කිරීමේදී රාජ්‍ය ව්‍යවාසයන් 06කට අදාළව රු. 6,053,920,627 ක වටිනාකමක් මහා භාණ්ඩාගාරයට ගෙවිය යුතු බව දක්වා තිබුණද, රජයේ මූල්‍ය ප්‍රකාශනවල මෙම ශේෂයන් අදාළ ආයතනවලින් ලැබිය යුතු බවට හෙළිදරව් කර නොතිබුණි.

(අත) රජයේ හිමිකම් දායකත්වය කොළඹ කොටස් වෙළඳපොළේ ලැයිස්තුගත සමාගම්හි කරන ලද ආයෝජනය සහ ලැයිස්තුගත නොවන සමාගම්හි කරන ලද ආයෝජනය ලෙස වර්ගීකරණය කර නොතිබුණි. තවද කොළඹ කොටස් වෙළඳපොළේ ලැයිස්තුගත සමාගම්වල හිමිකාරිත්වයේ වටිනාකම එහි නාමික අගය පදනම් කරගෙන ගිණුම්ගත කර තිබුණද, ඒවායේ 2023 දෙසැම්බර් 31 දිනට වන වෙළඳපොළ වටිනාකම මූල්‍ය ප්‍රකාශනවල හෙළිදරව් කර නොතිබුණි.

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර.) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 කරුණු අවධාරණය කිරීම

මූල්‍ය ප්‍රකාශනවල වැදගත් ගිණුම්කරණ ප්‍රතිපත්ති තුළ මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීමේ ආකෘති වෙනස් කිරීම යටතේ සාධාරණ ඉදිරිපත් කිරීම වැඩිදියුණු කිරීම සඳහා රජයේ මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීමේ ආකෘති වෙනස් කර ඇති බවත්, මූල්‍ය වාර්තා අවශ්‍යතා, ව්‍යවස්ථාමය අවශ්‍යතා සහ අයවැය කාර්යසාධනය වාර්තා කිරීම සඳහා නව වාර්තා කිරීමේ ආකෘති සකස් කර ඇති බවත්, සැසඳුම් ප්‍රකාශ අවශ්‍ය අවස්ථාවලදී පිළියෙල කර සපයා ඇති බවත් දක්වා තිබුණි. එහෙත් සමාලෝචිත වර්සයේ මූල්‍ය ප්‍රකාශනවලට අදාළව පෙර වර්ෂයේ සංසන්දනාත්මක තොරතුරු ඉදිරිපත් කිරීමේදී නැවත දක්වන බව එම වටිනාකම්වලට ඉහළින් දක්වා නොතිබුණ ද, අදාළ වන පරිදි සංසන්දනාත්මක සංඛ්‍යා නැවත දක්වා ඇති බව මූල්‍ය ප්‍රකාශනවල වැදගත් ගිණුම්කරණ ප්‍රතිපත්ති තුළ සඳහන් කර තිබුණි.

මෙම කරුණ හේතුකරගෙන මාගේ මතය තත්ත්වාගණනය කරනු නොලැබේ.

1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිඹිබු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ප්‍රධාන ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව මුදල්, ආර්ථික ස්ථායිකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි රජයේ ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව රජයේ මූල්‍ය පාලනය සඳහා සඵලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායි ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණකාධිපති වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක අවප්‍රකාශයන්ගෙන් තොර බවට තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක අවප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ආර්ථික තීරණ ගැනීමේදී ඒ පිළිබඳව සැලකිලිමත් විය යුතුය.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තිය විනිශ්වය සහ වෘත්තිය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.

- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළින් හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ප්‍රධාන ගණන්දීමේ නිලධාරී වෙත සන්නිවේදනය කරන ලදී.

2. මෙහෙයුම් සමාලෝචනය

2.1. නීති,රීති හා රෙගුලාසිවලට අනුකූල නොවීම

පහත සඳහන් නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම් නිරීක්ෂණය විය.

(අ) 2003 අංක 3 දරන මූල්‍ය කළමනාකරණ (වගකීම්) පනත

(i) 2021 අංක 12 දරන මූල්‍ය කළමනාකරණ (වගකීම්) (සංශෝධන) පනතින් හා 2013 අංක 15 දරන මූල්‍ය කළමනාකරණ (වගකීම්) (සංශෝධන) පනතින් සංශෝධිත 2003 අංක 3 දරන මූල්‍ය කළමනාකරණ (වගකීම්) පනත ප්‍රකාරව, යම් වර්ෂයක් අවසානයට පැවතිය හැකි උපරිම බැරකම් වටිනාකම එම වර්ෂය සඳහා වූ ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයෙන් සියයට 80 නොඉක්මවිය යුතු වුවත්, 2023 දෙසැම්බර් 31 දින වන විට එම සීමාව සියයට 104.06 ක් වී තිබුණි. විස්තර පහත පරිදි වේ.

බැරකම්	**2023 දෙසැම්බර් 31 දිනට බැරකම් වටිනාකම* රු.බිලියන**
බැංකු අයිරාව	80
මහ බැංකු අත්තිකාරම්	-
රාජ්‍ය ණය	29,150
මූල්‍ය ප්‍රකාශන තුළ ගිණුම්ගත නොකළ බැරකම් :	
ගිණුම්ගත නොකළ විදේශ ණය	15
මුළු බැරකම්	29,245
ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතය	28,103
මුළු බැරකම ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයෙන් ප්‍රතිශතයක් ලෙස (%)	**104.06**

* මහා භාණ්ඩාගාරයේ ඇපකර මත රාජ්‍ය ව්‍යාපාර විසින් ලබාගෙන ඇති ණය සඳහා බැංකු වෙත ලබා දී ඇති ඇපකර හා සහන ලිපි වටිනාකම වූ රු.බිලියන 2,034 ක් සහ අමාත්‍යාංශ, දෙපාර්තමේන්තු හා විශේෂ වියදම් ඒකකවලට අදාළව විගණනයට ඉදිරිපත් කළ බැරකම් හා බැඳීම් ප්‍රකාශය අනුව රු.බිලියන 117 ක වටිනා බැරකම් ඉහත බැරකම්වලට ඇතුළත් කර නොමැත.

(ii) "2006 වර්ෂය අවසානයේ අයවැය පරතරය, එම වර්ෂය සඳහා ඇස්තමේන්තුගත කරන ලද දළ දේශීය නිෂ්පාදිතයෙන් සියයට පහක් නොඉක්මවන බවට සහ එම මට්ටම ඉන්පසු දිගටම පවත්වාගෙන යනු ලබන බවට වගබලා ගැනීමෙන් ආණ්ඩුවේ ණය දූරදර්ශී මට්ටම් දක්වා අඩු කිරීම" ආණ්ඩුව විසින් අනුගමනය කළ යුතු වගකීම් සහිත මූල්‍ය කළමනාකරණයට පාදක වූ පරමාර්ථයක් ලෙස 2003 අංක 3 දරන මූල්‍ය කළමනාකරණ (වගකීම්) පනතේ 3 (අ) වගන්තියේ දැක්වේ. එසේවුවද, සමාලෝචිත වර්ෂයේ ඇස්තමේන්තුගත අයවැය පරතරය, ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයෙන් සියයට පහක් නොඉක්මවන පරිදි ඇස්තමේන්තු කිරීමටත්, සමාලෝචිත වර්ෂය අවසානයට වූ තත්‍ය අයවැය පරතරය, ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයෙන් සියයට පහක් නොඉක්මවන පරිදි පවත්වාගෙන යාමට මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය අපොහොසත් වී ඇති බව නිරීක්ෂණය විය. ඒ අනුව, සමාලෝචිත වර්ෂයේදී එම ප්‍රතිශතයන් පිළිවෙලින් ඇස්තමේන්තුගත අයවැය පරතරයට අදාළව සියයට 13.46 ක් හා තත්‍ය අයවැය පරතරයට අදාළව සියයට 9.19 ක් විය. විස්තර පහත දැක්වේ.

ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතය	අයවැය පරතරය		ඇස්තමේන්තුගත අයවැය පරතරය, ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස	තත්‍ය අයවැය පරතරය, ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස
	ඇස්තමේන්තුගත	තත්‍ය		
රු.බිලියන	රු.බිලියන	රු.බිලියන	සියයට	සියයට
28,103	3,783	2,584	13.46	9.19

(ආ) **ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය**

මු.රෙ. 373 ප්‍රකාරව, 2023 දෙසැම්බර් 31 දිනට අමාත්‍යාංශ හා දෙපාර්තමේන්තුවල අග්‍රිම ගිණුම් 99 ක රු.මිලියන 3,782 ක හර ශේෂ නොපියවී පැවතුණි. ඉන් රු.මිලියන 50 ක ශේෂයක් වර්ෂ ගණනාවක සිට පැවත එන අතර, එම ශේෂයන් නිරවුල් කර ගැනීමට 2023 දෙසැම්බර් 31 දින වන විටත් කටයුතු කර නොතිබුණි.

3. කළමනාකරණ ක්‍රියාකාරකම්

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) සමාලෝචිත වර්ෂය තුළ ප්‍රදායකයන් 07 දෙනෙකුගෙන් ව්‍යාපෘති 10 කට අදාළව ලැබී තිබූ නමුත් අදාළ අරමුණට නොයොදවා එකතුව රු.73,426,055 ක් විදේශ ප්‍රදාන ආපසු ප්‍රදායකයන් වෙත යවා තිබුණි.

(ආ) රජයේ අනුමත භාණ්ඩාගාර අත්තිකාරම් ගිණුම් 7 ක 2023 දෙසැම්බර් 31 දිනට එකතුව රු.1,293,506,349 ක ශේෂයක් නිරවුල් නොවී වර්ෂ ගණනාවක් තිස්සේ දිගින් දිගමට පවත්වාගෙන ගොස් තිබුණි.

(ඇ) රජයේ නිලධාරීන්ගේ අත්තිකාරම් ගිණුම් 14 ක එකතුව රු.9,027,522 ක් වූ ශේෂයක් හා තවත් අත්තිකාරම් ගිණුම් 2 ක් යටතේ එකතුව රු.408,233 ක් වූ ඍණ ශේෂයක් නිරවුල් නොවී වර්ෂ ගණනාවක් තිස්සේ දිගින් දිගටම පවත්වාගෙන ගොස් තිබුණි.

(ඈ) 2008 මැයි 22 දින මුදල් අමාත්‍යාංශය විසින් නිකුත් කරන ලද අංක 1550/7 දරන අතිවිශේෂ ගැසට් පත්‍රයේ 7 ඡේදය ප්‍රකාරව ශ්‍රී ලංකාවෙන් ආරම්භ වන ගුවන් ගමන් සඳහා ශ්‍රී ලංකාවෙන් පිටත නිකුත් කරන හෝ අලෙවි කරන සෑම මගී ප්‍රවේශ පත්‍රයක් සම්බන්ධයෙන්ම එවැනි ටිකට්පත් විකිණීමේ ආකාරය සහ හෝ නිකුත් කිරීම නොසලකා ඇ.ඩො. 60 ක අධිභාරයක් හෝ එම මුදලට සමාන මුදලක් අය කරනු ලැබිය යුතු බවත්, එම ගැසට් පත්‍රයේ 8 ඡේදය ප්‍රකාරව එලෙස එකතු කරගනු ලබන අධිභාර මුදල් සිවිල් ගුවන් සේවා අධ්‍යක්ෂ ජනරාල් විසින් නියම කළ හැකි පරිදි ඒකාබද්ධ අරමුදලට බැර කළ යුතු බවත් දක්වා ඇත. ඒ අනුව 2008 අගෝස්තු 01 දින සිට 2023 දෙසැම්බර් 31 දින දක්වා සිවිල් ගුවන් සේවා අධිකාරිය විසින් අධිභාරය ලෙස රු.මිලියන 22,113 ක් එකතු කර ගෙන තිබුණ ද, එම මුදල් ඒකාබද්ධ අරමුදලට බැර කර නොතිබුණි. තවද මේ සම්බන්ධයෙන් 2017 ජුනි 12 දින නීති කටයුතු දෙපාර්තමේන්තුව විසින් නීතිපති දෙපාර්තමේන්තුවේ මතය වන "මෙම අධිභාරය තවදුරටත් අය කර ගැනීමට හැකියාව ඇති බවත්, එම අධිභාර මුදල් ඒකාබද්ධ අරමුදලට බැර කිරීමේ නීතිමය බැඳීමක් පවතින බවත්" සඳහන් කර 2017 අප්‍රේල් 07 දිනැති නීතිපති දෙපාර්තමේන්තුව විසින් නිකුත් කරන ලද ලිපිය ද සමඟ රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල් දැනුවත් කර තිබුණි. එසේ වුවද, විගණිත දිනය වන විටත් මෙම අධිභාර මුදල සිවිල් ගුවන් සේවා අධිකාරියෙන් අයකර ගැනීමට රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව කටයුතු කර නොතිබුණි.

(ඉ) රජයේ මූල්‍ය ප්‍රකාශන අනුව, 2023 දෙසැම්බර් 31 දිනට රු.190,789,890,831 ක උපණය ශේෂයක් ලැබිය යුතුව පැවතුණි. අදාළ ආයතනය උපණය ගිවිසුම් ප්‍රකාරව ගෙවීම් සිදු නොකිරීම හේතුවෙන් ආයතන 03 කට අදාළව වසර 05 ක ට වඩා වැඩි රු.1,316,324,489 ක හිඟ උපණය ශේෂයක් පැවතුණි.

(ඊ) 2023 දෙසැම්බර් 31 දිනට උප ණය වෙනුවෙන් ලැබිය යුතු පොළී වටිනාකම රු.9,439,025,443 ක් වු අතර, ආයතන 03 කට අදාළව ගිවිසුම් ප්‍රකාරව වසර 05 කට වඩා වැඩි අයවිය යුතු පොළී වටිනාකම් එකතුව රු.912,059,388 ක් වී තිබුණි.

(උ) 2023 ජනවාරි 01 දින වන විට ආයතන 14 ක ට අදාළ වූ උපණය ගිවිසුම් 29 ක් යටතේ පැවති උප ණය ශේෂ එකතුව වු රු.34,492,805,854 කින් සමාලෝචිත වර්ෂය තුළදී කිසිදු හිඟ මුදලක් අයකර ගැනීමට නොහැකි වී තිබුණි.

(ඌ) සමාලෝචිත වර්ෂයේදී දේශීය ණය ප්‍රතිව්‍යුහගතකරණ වැඩසටහන යටතේ දේශීය ණය පහත පරිදි ප්‍රතිව්‍යුහගත කර තිබුණි.

(i) ශ්‍රී ලංකා මහ බැංකුව විසින් මිලදී ගෙන තිබු රු.2,368,416,351,609 ක භාණ්ඩාගාර බිල්පත් සහ ශ්‍රී ලංකා මහ බැංකුව විසින් රජය වෙත ලබා දී තිබු රු.344,728,000,400 ක අත්තිකාරම් මුදල, රු.220,797,000,000 වටිනා නව භාණ්ඩාගාර බිල්පත් සහ රු.2,492,347,352,009 ක් වටිනා නව භාණ්ඩාගාර බැඳුම්කර බවට පරිවර්තනය කර තිබුණි.

(ii) එකතු වටිනාකම රු.3,204,461,897,219 ක් ව පැවති භාණ්ඩාගාර බැඳුම්කර 2023 සැප්තැම්බර් 14 දින නව භාණ්ඩාගාර බැඳුම්කර බවට පරිවර්තනය කර තිබුණි.

(iii) ඇ.ඩො.788,237,384 ක් වටිනා ශ්‍රී ලංකා සංවර්ධන බැඳුම්කර 2023 අගෝස්තු 15 දින භාණ්ඩාගාර බැඳුම්කර බවට පරිවර්තනය කර තිබුණි.

(iv) රජයේ දේශීය නීතිය යටතේ නිකුත් කරන ලද විදේශීය විනිමය බැංකු වලට අදාළව මහජන බැංකුවෙන් ලබා ගෙන තිබු ඇ.ඩො.85,943,611 ක ණය මුදල 2023 නොවැම්බර් 11 දින භාණ්ඩාගාර බැඳුම්කර බවට පරිවර්තනය කර තිබු අතර, ලංකා බැංකුවෙන් ලබාගෙන තිබූ ඇ.ඩො. මිලියන 240 ක විදේශීය විනිමය බැංකු ඒකක ණය ප්‍රතිව්‍යුහගත කිරීම සඳහා අවබෝධතා ගිවිසුමක් 2023 නොවැම්බර් 02 දින අත්සන් කර තිබුණි.

(එ) 2022 මාර්තු 31 දින සිට 2022 ජූලි 22 දින දක්වා වූ කාල පරිච්ඡේදය තුළ රට තුළ පැවති අර්බුදකාරී වාතාවරණය හේතුවෙන් පාර්ලිමේන්තු මන්ත්‍රීවරුන්ගේ පෞද්ගලික දේපළ වලට සිදු වූ හානි සම්බන්ධයෙන් 2022 අංක 43 දරන විසර්ජන පනතේ 6(1) වගන්තියේ සඳහන් පරිපූරක සහය සේවා සහ හදිසි අවස්ථා වගකීම් වැය විෂයය මගින් වැය ශීර්ෂ 130 රාජ්‍ය පරිපාලන, ස්වදේශ කටයුතු, පළාත් සභා හා පළාත් පාලන අමාත්‍යාංශය වෙත ලද පරිපූරක අයවැය ඇස්තමේන්තු ප්‍රතිපාදන උපයෝජනයෙන් පාර්ලිමේන්තු මන්ත්‍රීවරු 41 දෙනෙක් වෙනුවෙන් රු.1,050,339,626 ක් සමාලෝචිත වර්ෂයේ හානිපූරණය වශයෙන් ගෙවීම් කර තිබූ බව නිරීක්ෂණය විය.

(ඒ) රාජ්‍ය ව්‍යවසායන් ප්‍රතිව්‍යුහගතකරණය කිරීමට අදාළව පහත නිරීක්ෂණයන් කරන ලදී.

(i) රාජ්‍ය ව්‍යවසායන් ප්‍රතිව්‍යුහගතකරණය කිරීමට අදාළව මුදල් ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය යටතේ රාජ්‍ය ව්‍යවසායන් ප්‍රතිව්‍යුහගතකරණ ඒකකයක් පිහිටුවා 2022 දෙසැම්බර් 01 දින සිට ක්‍රියාත්මක වී තිබුණි.

(ii) රජය සතු ව්‍යාපාර ප්‍රතිසංස්කරණ ප්‍රතිපත්තියේ 02 වන මූලධර්මයෙහි සඳහන් පරිදි පාලක සමාගමක් පිහිටුවීම හා 2023 මැයි මස 15 දින අමාත්‍ය මණ්ඩල අනුමැතිය ලබා දුන් අංක MF/036/CM/2023/107 හා 2023 මැයි 08 දිනැති අමාත්‍ය මණ්ඩල සංදේශයේ 4.2 හා 4.3 ඡේද අනුව අමාත්‍ය මණ්ඩල සංදේශයේ ඇමුණුම 02 හා 03 හි ලැයිස්තුගත කර ඇති ආයතන 72 ක් ප්‍රතිව්‍යුහගතකරණය සඳහා පාලක සමාගම (HOCO) වෙත, එහි අනුබද්ධිත සමාගම් ලෙස පැවරීමට දක්වා තිබුණද, 2023 දෙසැම්බර් 31 දින වන විටත් ප්‍රතිව්‍යුහගතකරණය සඳහා වූ පාලක සමාගමක් (HOCO) ස්ථාපිත කර නොතිබුණි.

තවද, එම පාලක සමාගම (HOCO) වෙත පවරාගෙන, ප්‍රතිව්‍යුහගත කිරීමට යෝජනා වී තිබූ ඉහත සංදේශයේ ඇමුණුම 01 ලැයිස්තුවේ සඳහන්, ආයතන 08 ක් වර්තමානය වන විට පාලක සමාගම වෙත පවරා ගැනීමකින් තොරව ප්‍රතිව්‍යුහගතකරණය යටතේ බැහැර කිරීම් (Divesting) ක්‍රියාවලිය සඳහා ගනුදෙනු උපදේශකවරුන් තෝරාගෙන ඔවුන්ගේ සහාය යටතේ මෙම ආයතන සඳහා ලංසු කැඳවීමේ ක්‍රියාවලියට අවතීර්ණ වී තිබුණි.

(ඔ) භාණ්ඩාගාර මෙහෙයුම් කටයුතු ස්වයංක්‍රීය කිරීම සඳහා ඒකාබද්ධ මෘදුකාංග පද්ධතියක් මුදල් හා ක්‍රමසම්පාදන අමාත්‍යාංශය සඳහා ඒකාබද්ධ භාණ්ඩාගාර කළමනාකරණ තොරතුරු පද්ධතියක් (ITMIS) හඳුන්වා දීම 2010 වර්ෂයේදී ආරම්භ කර තිබුණු අතර, ඒ වෙනුවෙන් සමස්ත ආයෝජනයේ ඇස්තමේන්තුගත පිරිවැය රු. මිලියන 7,920 කට සමාන ඇ.ඩො. මිලියන 60 ක් වී තිබුණි. 2023 දෙසැම්බර් 31 දින වන විට ආසන්න වශයෙන් වසර 13 ක කාලයක් ගත වී තිබූ අතර විගණනයට ලද තොරතුරු මත රු. මිලියන 5,647 ක වියදමක් දරා තිබුණද, මෙම පද්ධතිය ක්‍රියාත්මක කිරීමට අපේක්ෂා කරන ලද මූලික ප්‍රධාන ක්‍රියාකාරකම්

ක්ෂේත්‍ර 13 සම්පූර්ණ වශයෙන් සංවර්ධනය කර ක්‍රියාත්මක කරන තත්ත්වයකට පත් වී නොතිබුණි. කෙසේ වුවද විගණනයට ඉදිරිපත් කරන ලද තොරතුරු අනුව 2023 දෙසැම්බර් 31 දින වන විට ITMIS පද්ධතිය සම්බන්ධයෙන් එළඹී ගිවිසුම් අනුව 2023 දෙසැම්බර් 31 දිනට රු.43,887,382ක් හා ඇ.ඩො. 989,103 ක මුදලක් ද අදාළ සමාගම් වෙත ගෙවිය යුතුව පැවතුණු බව නිරීක්ෂණය විය.

(ඕ) තවද, මෙම ITMIS පද්ධතිය ආරම්භයේ සිට ඒ තුළ ක්‍රියාත්මක කිරීමට අපේක්ෂිතව පැවතුණ, වැටුප් කළමනාකරණ ක්‍රියාකාරකම් ක්ෂේත්‍රය ස්ථාපනය කර ක්‍රියාත්මක කිරීමකින් තොරව 2016 වර්ෂයේදී e-Payroll නැමති වෙනත් වැටුප් කළමනාකරණ පද්ධතියක් මුදල් අමාත්‍යාංශයට පමණක් හඳුන්වා දී තිබූ අතර, ඒ වෙනුවෙන් 2023 දෙසැම්බර් 31 දින වන විට රු.5,704,871 ක වියදමක්ද දරා තිබුණි.

(ක) 2023 වර්ෂයේ මූල්‍ය ප්‍රකාශනවල සටහන් අංක 05 විදේශ ප්‍රදාන (මුදලින් ලැබීම්) යටතේ සමාලෝචිත වර්ෂය තුළ ලද විදේශ ප්‍රදාන වියදමේ එකතුව රු.මිලියන 5,333 ක් ලෙස දක්වා තිබුණු අතර අදාළ තැන්පතු ලෙජර් අනුව එම වියදමේ එකතුව රු.මිලියන 5,302 ක් විය. මෙම වෙනස තුළ එකතුව රු.මිලියන 31 ක් වූ විදේශ ප්‍රදාන, අදාළ අරමුණට නොයොදවා සමාලෝචිත වර්ෂය තුළ රාජ්‍ය ආදායමට බැර වී තිබුණි.

(ග) 2023 ජනවාරි 01 දින වන විටත් ශ්‍රී ලංකා රජය වෙත විදේශ ප්‍රදාන ලෙස ලැබී ඇති නමුත් 2023 දෙසැම්බර් 31 දින වනවිටත් අදාල අරමුණට නොයොදවා අක්‍රියව පැවති විදේශ ප්‍රදාන වටිනාකම රු.මිලියන 107.6 ක් විය.

(ච) 2023 දෙසැම්බර් 31 දිනට ඉදිරිපත් කරන ලද රජයේ නිලධාරීන්ගේ අත්තිකාරම් (8493) කාල විශ්ලේෂණය අනුව, පළාත් සභාවල ආයතන වලට මාරු වී ගිය නිලධාරීන්, සංස්ථා, මණ්ඩල සහ පළාත් සභා සඳහා ස්ථිර වශයෙන් මුදා හැර ඇති නිලධාරීන්, මිය ගිය නිලධාරීන්, විශ්‍රාම ගිය නිලධාරීන්, වැඩ තහනම් කරන ලද නිලධාරීන්, සේවය හැර ගිය/ අවසන් කළ නිලධාරීන්, ද්වීතීන පදනම මත ස්ථාන මාරු, විදේශගත /දේශීය නිවාඩු සහ වෙනත් යන වර්ග යටතේ වන නිලධාරීන්ගෙන් අයවිය යුතු වසර 5 ත් 10 ත් අතර ශේෂ එකතුව රු.112,939,218 ක් වූ අතර වසර 10 කට වැඩි ශේෂ එකතුව රු.277,066,082 ක් වී තිබුණි.

(ජ) 2022 වර්ෂය අවසානය වන විට රාජ්‍ය ව්‍යසායන් 17 කට අදාළව ජංගම අනුපාතය දුර්වල තත්වයක පැවතුණි. විශේෂයෙන්ම ශ්‍රී ලංකන් ගුවන් සමාගමේ ජංගම අනුපාතය 0.15 ක් වැනි ඉතාමත් පහළ අගයක පවතින බව නිරීක්ෂණය විය. ඒ අනුව, මෙම රාජ්‍ය ව්‍යවසායන් ද්‍රවශීලතා දුෂ්කරතාවයන්ට මුහුණ දීමේ ඉහළ අවධානමක් ඇති බව වැඩිදුරටත් නිරීක්ෂණය විය.

(ට) 2022 වර්ෂය අවසානය වන විට රාජ්‍ය ව්‍යවසායන් 16 ක් සම්බන්ධයෙන් අධි ප්‍රාග්ධන තෝලන තත්ත්වයක් නිරීක්ෂණය විය. මෙහි ඇතැම් ආයතනවල රජයේ ප්‍රාග්ධනයට වඩා ගෙවීමට ඇති දිගුකාලීන ණය ඉහළ අගයක් ගෙන තිබුණි. තවද රජයේ ප්‍රාග්ධන දායකත්වය ඍන අගයක් ගෙන ඇති රාජ්‍ය ව්‍යවසායන්ද නිරීක්ෂණය වූ අතර එම ආයතන මුළුමනින්ම දිගුකාලීන ණය මගින් මූල්‍යනය කර තිබුණි. ඒ අනුව මෙම සියලු ආයතන ඉහළ මූල්‍ය අවධානමකට (Financial Risk) මෙන්ම අඛණ්ඩ පැවැත්ම පිළිබඳ දැඩි අවධානමකට මුහුණ දී ඇති බව තවදුරටත් නිරීක්ෂණය විය.

(ඩ) රජයේ මූල්‍ය ප්‍රකාශන අනුව සමාලෝචිත වර්ෂය තුළ රජයට අයත් ව්‍යාපාරවල ප්‍රාග්ධන දායකත්වයේ වැඩිවීම රු.මිලියන 269,386 ක් වූ අතර, ඉන් රු.මිලියන 34,090 ක් එනම් සියයට 13 ක එක් එක් ආයතනවල පුනරාවර්තන ස්වරූපයේ එනම් ණය සහ ණය පොළී ගෙවීම් සහ වැටුප් හා වේතන ගෙවීම් සඳහා මහා භාණ්ඩාගාරය වෙතින් නිදහස් කරන ලද මුදල්වලින් සමන්විත විය.

(ණ) රජයේ මූල්‍ය ප්‍රකාශන අනුව සමාලෝචිත වර්ෂය තුළ රාජ්‍ය ව්‍යවසායන් 05 ක් සඳහා රු.මිලියන 176 ක ප්‍රාග්ධන දායකත්වයක් සිදුකර තිබුණ ද, ඒ වෙනුවෙන් මහා භාණ්ඩාගාරයට හිමි කොටස් සංඛ්‍යාවෙහි වෙනසක් සිදු වී නොතිබුණි.

(ත) මිහින් ලංකා (පෞද්ගලික) සමාගම ඇවර කිරීම සම්බන්ධව අංක MOF/DG/LAD/CO/142/2017 හා 2017 ඔක්තෝබර් 30 දිනැති අමාත්‍ය මණ්ඩල සංදේශයෙහි යෝජනා අංක (අ), (ආ), හා (ඇ) සඳහා අංක අමප/17/2383/733/026-1 හා 2017 නොවැම්බර් 08 දිනැති අමාත්‍ය මණ්ඩල තීරණයෙන් අනුමැතිය ලබා දී තිබුණි. ඒ අනුව භාණ්ඩාගාර ලේකම් විසින් සමාගම ඇවර කිරීම සඳහා විශේෂ යෝජනාවක් සම්මත කර වාණිජ මහාධිකරණයෙන් කරන ලද ඉල්ලීමට අනුව 2018 මාර්තු 18 දින ඇවරකරුවකු අධිකරණය විසින් පත් කර තිබුණු තත්ත්වයකදී මහජන බැංකුවෙන් එම ආයතනය ලබා ගත් ණය වාරික හා පොළිය ගෙවීම සඳහා 2021 හා 2022 වර්ෂය වෙනුවෙන් පිළිවෙලින් රු.මිලියන 272 ක් හා රු.මිලියන 441 ක් වශයෙන් එකතුව රු.මිලියන 713 ක් එම සමාගම වෙනුවෙන් සමාලෝචිත වර්ෂයේදී මහා භාණ්ඩාගාරය වෙතින් ලබා දී තිබුණි.

(ද) සමාලෝචිත වර්ෂයේ රජයේ මූල්‍ය ප්‍රකාශනවල ගිණුම් සටහන් 15 යටතේ ශ්‍රී ලංකා ටෙලිකොම් ආයතනයේ ආයෝජනය කරන ලද කොටස් ගණන සටහන් කර නොතිබුණු අතර වටිනාකම රු.1,271,480,516 ක් ලෙස සටහන් කර තිබුණි. තවද, ශ්‍රී ලංකා ටෙලිකොම් ආයතනයෙන් ලද ශේෂ සනාථ කිරීමේ ලිපිය අනුව, 2023 දෙසැම්බර් 31 දිනට ශ්‍රී ලංකා රජය සතු ශ්‍රී ලංකා ටෙලිකොම් ආයතනයේ කොටස් හිමිකාරීත්වය සියයට 50.23 ක් වුවද රජයේ මූල්‍ය ප්‍රකාශනයෙහි එය සියයට 49.5 ක් ලෙස දක්වා තිබුණි.

(න) රජයේ මූල්‍ය ප්‍රකාශන අනුව සමාලෝචිත වර්ෂය තුළ රජයට අයත් ව්‍යාපාරවල ප්‍රාග්ධන දායකත්වයේ වැඩිවීම රු.මිලියන 269,386 ක් වූ අතර, ඉන් රු.මිලියන 228,771 හෙවත් සියයට 85 ක් 2023 සැප්තැම්බර් 26 දිනැති අමප 23/1812/604/118-1 දරන අමාත්‍ය මණ්ඩල තීරණය යටතේ ලංකා විදුලිබල මණ්ඩලය සහ සීමාසහිත ශ්‍රී ලංකන් ගුවන් සමාගමෙහි ශේෂ පත්‍ර ප්‍රතිව්‍යුහගත කිරීම යටතේ කරන ලද ස්කන්ධ ආයෝජනයන් හේතුවෙන් වැඩි වී තිබුණි.

(ප) 2019 ජනවාරි 01 දින සිට 2023 දෙසැම්බර් 31 දින දක්වා විදේශ ප්‍රදානයන් ලබා ගැනීම සඳහා මහා භාණ්ඩාගාරය විසින් එක් එක් විදේශ ප්‍රදානිත ආයතන 13 ක් සමග එකතු වටිනාකම් ජපන් යෙන් 984,000, යුරෝ 134,810,000, ඇමෙරිකානු ඩොලර් 58,417,841 කොරියන් වොන් 400,000, චීන යුවාන් 2,000,000,000 හා රු.4,545,750 ක් වූ විවිධ ව්‍යවහාර මුදලින් ගිවිසුම් වලට එළඹී තිබුණද, 2023 දෙසැම්බර් 31 දින වන විටත් එම විදේශ ප්‍රදාන ලද බවට විගණනයට සාක්ෂි ඉදිරිපත් නොවිනි.

(බ) ණය ගෙවීම තාවකාලිකව අත්හිටුවීම හේතුවෙන් 2022 අප්‍රේල් 12 දින සිට ඉහත ණය ගිවිසුම්වලට අදාළව උපයෝජනය නොකළ ශේෂය මත කැපකරු ගාස්තු (Commitment Fee) ගෙවීම සිදු කර නොමැති බව විගණනය වෙත දන්වා තිබුණ ද, ඉදිරියේදී මෙම ණය මුදල්වලට අදාළව උපයෝජනය නොකළ ශේෂ මත සාමාන්‍ය කැපකරු ගාස්තු වටිනාකම හෝ ගෙවීම් ප්‍රමාද කිරීම හේතුවෙන් එම වටිනාකමට වඩා ඉහළ වටිනාකමක් හෝ ගෙවීමට සිදුවීමේ අවධානමක් පවතින බව විගණනයේදී වැඩිදුරටත් නිරික්ෂණය විය.

4. කාර්යසාධනය

4.1 ආදායම් ඇස්තමේන්තු කිරීම

(අ) 2023 වර්ෂයේ දළ දේශීය නිෂ්පාදිතය රු.බිලියන 27,630 ක් වී තිබුණු අතර 2022 වර්ෂයේ දළ දේශීය නිෂ්පාදිතය රු.බිලියන 24,063 ක් වී තිබුණි. ඒ අනුව ඉකුත් වර්ෂය හා සැසඳීමේදී දළ දේශීය නිෂ්පාදිතය රු.බිලියන 3,567 කින් හෙවත් සියයට 14.82 කින් වැඩි වී තිබුණි.

(ආ) 2023 වර්ෂය වෙනුවෙන් පාර්ලිමේන්තුව විසින් අනුමත කළ වාර්ෂික අයවැය මුල් ඇස්තමේන්තුව අනුව රජයේ ආදායම රු.බිලියන 3,408 ක් වී තිබුණු අතර, ඉකුත් වර්ෂයේදී එය රු.බිලියන 2,084 ක් වී තිබුණි. ඒ අනුව ඉකුත් වර්ෂයට වඩා රජයේ ආදායම රු.බිලියන 1,324 කින් හෙවත් ප්‍රතිශතයක් ලෙස සියයට 64 කින් ඉහළ නංවා රජයේ ආදායම ඇස්තමේන්තු කර තිබුණි.

(ඇ) එම ආදායම් ඇස්තමේන්තුව පදනම් කර ගෙන අයවැය හිඟය ඇස්තමේන්තු කර තිබූ නමුත් මුල් ආදායම් ඇස්තමේන්තුව ආදායම් ගණන්දීමේ නිලධාරීන් විසින් රු.බිලියන 2,880 ක් ලෙස දක්වා රු.බිලියන 528 කින් අඩු කර සංශෝධනය කර තිබුණි. එම සංශෝධිත ආදායම් ඇස්තමේන්තුව අනුව රජයේ ආදායම දළ දේශීය නිෂ්පාදිතයෙන් සියයට 10.4 ක් වී තිබුණි.

ආදායම් ඇස්තමේන්තු පිළියෙල කිරීමේදී දළ දේශීය නිෂ්පාදිතයේ වැඩිවීම කෙරෙහි සැලැකිලිමත් විය යුතුව තිබුණත්, ඒ කෙරෙහි අවධානය යොමු නොකර ආදායම අධි ඇස්තමේන්තුකරණයක් සිදු කර තිබුණු බව නිරික්ෂණය විය.

(ඇ) 2023 වර්ෂයේ රැස්කළ රජයේ ආදායම රජයේ මූල්‍ය ප්‍රකාශනවල ඇතුලත් අයවැය කාර්යසාධනය හා හිඟය මූල්‍යනය කිරීමේ ප්‍රකාශය අනුව රු.බිලියන 3,079 ක් වී තිබුණු අතර එය සංශෝධිත ආදායම් ඇස්තමේන්තුවට වඩා රු.බිලියන 199 කින් වැඩි වී තිබුණි. ඒ අනුව පාර්ලිමේන්තුව වෙත ඉදිරිපත් කර තිබුණු වාර්ෂික ආදායම් මුල් ඇස්තමේන්තුව සමඟ සැසදීමේදී රු.බිලියන 329 කින් අඩු වී තිබුණි. 2012 වර්ෂයේ සිට 2023 වර්ෂය දක්වා කාල පරාසයක තුළ සෑම වර්ෂයකදීම පාර්ලිමේන්තුව වෙත ඉදිරිපත් කළ ආදායම් ඇස්තමේන්තුවේ සඳහන් ආදායමට වඩා රැස්කළ ආදායමේ අඩුවීම සියයට 4.08 ක සිට සියයට 26.06 ක පරාසයක් වී තිබුණ අතර එම කාල පරාසය තුළ වැඩිම ප්‍රතිශතය 2021 වර්ෂයේදී වාර්තා වී තිබුණි.

(ඉ) මුදල් රෙගුලාසි 85(2)(ආ) ප්‍රකාරව ආදායම් ගණන්දීමේ නිලධාරීන් විසින් ආදායම් ඇස්තමේන්තුව සංශෝධනය කිරීම සඳහා රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව වෙත වාර්තා කිරීම පමණක් සඳහන් වන හෙයින්, පාර්ලිමේන්තුව විසින් අනුමත කළ ආදායම් ඇස්තමේන්තුවක් පාර්ලිමේන්තුවේ අනුමැතියකින් තොරව සංශෝධනය කිරීමට අවස්ථාව ලබා දීම නිසා ආදායම් තාත්ත්වික ලෙස ඇස්තමේන්තු කිරීමේ වගවීම දුර්වල වී ඇති බව නිරික්ෂණය විය.

4.2 ආදායම් ඌනතාවය

(අ) සමාලෝචිත වර්ෂය සඳහා විගණනය වෙත ඉදිරිපත් කළ මූල්‍ය ප්‍රකාශන වල අයවැය කාර්යසාධනය හා හිඟය මූල්‍යනය කිරීමේ ප්‍රකාශය අනුව ආදායමේ ඌනතාවය රු.බිලියන 1,650 ක් වී තිබුණු අතර ඉකුත් වර්ෂයේදී එය රු.බිලියන 1,540 ක් වී තිබුණි. 2006 වර්ෂයේ සිට 2023 වර්ෂය දක්වා කාල පරාසය තුළ ආදායමේ ඉහළම ඌනතාවය 2023 වර්ෂයේදී වාර්තා වී තිබුණි. එම කාල පාරාසය තුළ සෑම වර්ෂයකම රැස්කළ ආදායම රජයේ පුනරාවර්තන වියදම පියවා ගැනීමට අපොහොසත් වී තිබුණි. ආදායමේ ඌනතාවයේ අවම අගය 2007 වර්ෂයේදී වාර්තා වී තිබුණු අතර එය රු.බිලියන 43 ක් වී තිබුණු අතර, රැස්කළ රජයේ ආදායමෙන් සියයට 7.52 ක් නියෝජනය වී තිබුණි. එම කාල පරාසය තුළ සමස්ථ ආදායමේ ඌනතාවය රු.බිලියන 7,969 ක් වී තිබුණි. එම ඌනතාවය පියවා ගැනීමට දේශීය හා විදේශීය ණය සහ විදේශ ප්‍රදාන ලබා ගෙන තිබුණි. මේ අනුව එම කාල පරාසය තුළ දේශීය ණය රු.බිලියන 28,025 ක්ද, විදේශීය ණය රු.බිලියන 8,318 ක් හා විදේශ ප්‍රදාන රු.බිලියන 271 ක් වශයෙන් එකතුව රු.බිලියන 36,614 ක් ලබා ගෙන තිබුණි. එක් එක් වර්ෂයේදී එසේ ලබා ගෙන තිබුණු ණය හා ප්‍රදානවලින් සියයට 4.44 ක සිට සියයට 45.59 ක පරාසයක ප්‍රතිශතයන් මගින් ආදායමේ ඌනතාවය මූල්‍යනය කර තිබුණි. ලබා ගෙන තිබුණු

ණය හා ප්‍රදානවලින් ආයෝජනයන් සිදු නොකර පුනරාවර්තන වියදම් පියවා ගැනීම සඳහා 2019 වර්ෂයේදී සියයට 20.25 ක්ද, 2020 වර්ෂයේදී සියයට 45.59 ක්, 2021 වර්ෂයේදී සියයට 42.39 ක්, 2022 වර්ෂයේදී සියයට 30.59 හා 2023 වර්ෂයේ දී සියයට 19.65 වශයෙන් උපයෝජනය කර තිබුණි.

(ආ) සමාලෝචිත වර්ෂයේදී රු.බිලියන 2,455 ක පොලී ගෙවා තිබුණු අතර, එය මුළු පුනරාවර්තන වියදමෙන් සියයට 51.91 ක නියෝජනයක් වී තිබුණි. ඉකුත් වර්ෂයේ පොලී ගෙවීම් රු.බිලියන 1,565 ක් හෙවත් මුළු පුනරාවර්තන වියදමෙන් සියයට 44.22 ක් වී තිබුණි. පොලී ගෙවීම් ඉකුත් වර්ෂය සමඟ සැසඳීමේදී රු.බිලියන 890 කින් වැඩි වී තිබුණි. තවද, මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය මඟින් 2022 අප්‍රේල් 12 දින නිකුත් කරන ලද අන්තර්කාලීනව විදේශීය ණය ගෙවීම අත්හිටුවීමේ ප්‍රතිපත්තිමය තීරණය අනුව 2022 අප්‍රේල් 13 දින සිට සමාලෝචිත වර්ෂයේ අවසන් දින වන විට ඇතැම් ණය වාරික හා පොලී ගෙවීම් අත්හිටුවා තිබුණ නමුත් ඊට අදාළව වු ගෙවීම් සිදු කලේ නම් එම ඌනතාවය තවදුරටත් වර්ධනය වන බව නිරීක්ෂණය විය. 2006 වර්ෂයේදී රු.බිලියන 151 ක් වූ පොලී ගෙවීම් 2023 වර්ෂය වන විට එය රු.බිලියන 2,455 ක් දක්වා සියයට 1,526 කින් වැඩි වී තිබුණි. අයවැය හිඟය මූල්‍යනය කිරීම සඳහා ණය ලබා ගැනීමට සිදුවී තිබූ අතර ඒ සඳහා වන පොලී ගෙවීම වාර්ෂිකව වැඩි වී තිබුණි. 2023 වර්ෂයේදී අයවැය කාර්යසාධනය හා හිඟය මූල්‍යනය කිරීමේ ප්‍රකාශය අනුව රැස්කරන ලද රු.බිලියන 3,079 ක රජයේ ආදායමෙන් රු.බිලියන 2,455 ක් හෙවත් සියයට 79.73 ක් පොලී ගෙවීමට සිදු වී තිබුණි. මෙම තත්ත්වය අදාළ කාලපරිච්ඡේදයේදී වාර්ෂිකව වර්ධනය වෙමින් පැවැති අතර 2019 වර්ෂයේ සිට එය සීඝ්‍ර ලෙස වර්ධනය වී තිබුණි.

(ඇ) ආදායම් රැස්කරන ප්‍රධාන ආයතන වන දේශීය ආදායම් දෙපාර්තමේන්තුව, ශ්‍රී ලංකා රේගුව, සුරාබදු දෙපාර්තමේන්තුව හා මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුවට අදාළව සමාලෝචිත වර්ෂයේ අවසන් දිනට අයවිය යුතු හිඟ ආදායම් ශේෂයේ එකතුව රු.බිලියන 1,127 ක් විය.

(ඈ) දේශීය ආදායම් දෙපාර්තමේන්තුව විසින් 2023 වර්ෂයට අදාළව එකතු කළ යුතුව තිබුණු රු.බිලියන 1,066 ක ආදායම්, එකතු නොකර හිඟහිටව පැවැතුණි. එම ආදායම් 2023 වර්ෂයේදී රැස්කර ගැනීමට සමත් වුයේ නම් එම වර්ෂයේ ආදායම් ඌනතාවය රු.බිලියන 584 ක් හෙවත් සියයට 35.39 කින් අඩු කර ගත හැකිව තිබුණි. එම හිඟහිටි ආදායම 2021 හා 2022 වර්ෂ වලදී පිළිවෙලින් රු.බිලියන 620 ක් හා රු.බිලියන 904 ක් වී තිබුණි. එම වර්ෂවලද එම හිඟහිටි ආදායම් රැස්කර ගත හැකිව තිබුණේනම් 2021 වර්ෂයේදී ආදායම් ඌනතාවය රු.බිලියන 670 ක් දක්වා සියයට 51.94 කින් ද 2022 වර්ෂයේදී ආදායම් ඌනතාවය රු.බිලියන 636 ක් දක්වා සියයට 41.30 කින් අඩුකර ගැනීමට හැකියාව පැවැතුණි.

(ඉ) ඒ අනුව, ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතියේ පවතින අඩුපාඩු, හිඟ බදු අභියාචනා ක්‍රියාවලියේ දීර්ඝ කාලීන භාවය, හිඟ බදු අයකර ගැනීම සම්බන්ධයෙන් අධිකරණ

කටයුතු ක්‍රියාත්මක කිරීමට විශේෂිත වූ අධිකරණ පද්ධතියක් ස්ථාපිත වී නොතිබීම යන හේතු දේශීය ආදායම් දෙපාර්තමේන්තුවේ හිඟ බදු අයකිරීමේ ප්‍රමාදයට බලපා තිබුණි.

(ඊ) නිවැරදි ආකාරයට ආදායම් ඇස්තමේන්තු පිළියෙල කර නොතිබීම හෝ පිළියෙල කළ ආදායම් ඇස්තමේන්තු අනුව ආදායම රැස් නොකිරීමත්, අරපිරිමැසුම්දායක ලෙස වියදම් කළමනාකරණය නොකිරීමත් නිසා රාජ්‍ය ණය ලබා ගැනීමට සිදු වී තිබුණි. එම ණය ලබා ගැනීම වාර්ෂිකව වැඩි වී තිබීම නිසා ණය පොලී පිරිවැය වාර්ෂිකව වැඩිවී තිබීම හේතුවෙන් පුනරාවර්තන වියදම වැඩි වී තිබුණි. ඇස්තමේන්තු කළ ආදායම අපේක්ෂිත පරිදි රැස් කර ගැනීමට නොහැකි වීමත්, පුනරාවර්තන වියදම වැඩිවීමත් නිසා වාර්ෂිකව වියදම පියවා ගැනීමට ආදායම ප්‍රමාණවත් නොවීම නිසා ආදායම් ඌනතාවය වාර්ෂිකව වැඩි වී තිබුණි.

4.3 අයවැය හිඟය

රජයේ මූල්‍ය ප්‍රකාශන අනුව 2023 වර්ෂයේ අයවැය හිඟය රු.බිලියන 2,584 ක් වී තිබූ අතර එය දළ දේශීය නිෂ්පාදිතයෙන් සියයට 9.35 ක් වී තිබුණි. 2022 වර්ෂයේ අයවැය හිඟය රු.බිලියන 2,555 ක් වී තිබුණු අතර එය දළ දේශීය නිෂ්පාදිතයෙන් සියයට 10.62 ක් වී තිබුණි. 2006 වර්ෂයේ සිට 2023 වර්ෂය දක්වා සමස්ත කාල පරාසය පුරාවට අයවැය හිඟයක් පැවැතුණු අතර, එය 2006 වර්ෂයේදි පැවැති රු.බිලියන 300 ක අයවැය හිඟය 2023 වර්ෂය වන විට රු.බිලියන 2,584 ක් දක්වා වර්ධනය වී තිබුණි. එම කාලපරාසය තුළ ඉහළම අයවැය හිඟය 2023 වර්ෂයේදී වාර්තා වී තිබුණි. 2006 වර්ෂයේ සිට 2023 වර්ෂය දක්වා අයවැය හිඟය දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස ගත් විට එය සියයට 5.55 ක සිට සියයට 14.08 ක් දක්වා පරාසයක පැවතුණි. තත්‍ය අයවැය හිඟය තත්‍ය දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස 2003 අංක 3 දරන මූල්‍ය කළමනාකරණ (වගකීම්) පනතේ 3(අ) වගන්තිය ප්‍රකාරව පැවැතිය යුතුව තිබුණු සියයට 5 ක සීමාව එම කාල පරිච්ඡේදය තුළ කිසිම වර්ෂයකදී පවත්වා ගෙන නොතිබුණි. 2016, 2017 හා 2018 වර්ෂවලදී පිළිවෙලින් සියයට 5.55 ක්, සියයට 5.69ක් හා 5.59 ක ප්‍රමාණයන්ගෙන් පවත්වා ගැනීමට සමත් වී තිබුණි.

4.4 ණය ශේෂය වර්ධනය වීම

වාර්ෂිකව අයවැය හිඟය වර්ධනය වීම හමුවේ ණය ලබා ගැනීම් ප්‍රමාණයද වැඩි වී තිබුණි. 2023 වර්ෂය අවසාන වන විට රජය විසින් ගෙවිය යුතු ණය ශේෂය ලෙස රු.බිලියන 29,150 ක් ලෙස රජයේ මූල්‍ය ප්‍රකාශනවල දක්වා තිබුණි. එම ශේෂය දේශීය ණය වශයෙන් රු.බිලියන 17,074 ක්ද, විදේශ ණය වශයෙන් රු.බිලියන 12,077 ක් වශයෙන් පැවතුණි. 2022 වර්ෂයේදී රජයේ ණය ශේෂය රු.බිලියන 27,379 ක් වී තිබුණි. ඒ අනුව 2022 වර්ෂයට සාපේක්ෂව 2023 වර්ෂයේදී ණය ශේෂය රු.බිලියන 1,771 කින් හෙවත් සියයට 6 කින් වැඩි වී තිබුණි. 2006 වර්ෂයේ පැවැති රු.බිලියන 2,431 ක ණය ශේෂය දළ දේශීය නිෂ්පාදිතයෙන් සියයට 82.72 ක් වී තිබූ අතර, 2023 වර්ෂය අවසාන වන විට ණය ශේෂය රු.බිලියන 29,150 ක් වී තිබුණු අතර එය දළ දේශීය නිෂ්පාදිතයෙන් සියයට 105.5 ක් වී තිබුණි. තවද 2013 අංක 15 දරන සංශෝධිත රාජ්‍ය මූල්‍ය කළමනාකරණ (වගකීම්) පනතේ 3(ඊ)

වගන්තිය ප්‍රකාරව රජයේ බැරකම් දළ දේශීය නිෂ්පාදිතයෙන් සියයට 80 කට වඩා අඩු විය යුතුව තිබුණත්, අනෙකුත් බැරකම් හැර රජයේ ණය බැරකම පමණක් දළ දේශීය නිෂ්පාදිතයෙන් සියයට 105.5 ක් වී තිබුණි. එම තත්ත්වය 2020, 2021 හා 2022 වර්ෂ වලදීද පැවතුණි.

4.5 රාජ්‍ය ආයෝජන

පුනරාවර්තන වියදම පියවා ගැනීමට ප්‍රමාණවත් ආදායම් රැස්කර ගැනීමට 2006 වර්ෂයේ සිට 2023 වර්ෂය දක්වා කාල පරාසය තුළදී අපොහොසත් වී තිබුණත්, එම කාල පරාසය තුළ රාජ්‍ය ආයෝජන වශයෙන් රු.බිලියන 10,145 ක් උපයෝජනය කර තිබුණි. එම උපයෝජනය කිරීමට අවශ්‍ය අරමුදල් සමස්තයක් වශයෙන් රාජ්‍ය ණය මගින් සිදු කර ඇති බව මූල්‍ය ප්‍රකාශන විශ්ලේෂණයේදි පැහැදිලි වේ. 2023 වර්ෂයේදි රාජ්‍ය ආයෝජන වශයෙන් රු.බිලියන 932 ක් උපයෝජනය කර තිබුණි. ඉකුත් වර්ෂයේ උපයෝජනය කළ රාජ්‍ය ආයෝජන ප්‍රමාණය වූ රු.බිලියන 932 සමඟ සැසදීමේදී සමාලෝචිත වර්ෂයේදී රු.බිලියන 82 ක අඩුවීමක් නිරීක්ෂණය වේ. 2023 වර්ෂයේ රාජ්‍ය ආයෝජන රු.බිලියන 932 ක ප්‍රමාණය මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම් වලින් ජනිත වූ මුදල් ප්‍රවාහයේ මුදල් වැය කිරීම් යටතේ භෞතික වත්කම් ඉදිකිරීම හෝ මිලදී ගැනීම හා වෙනත් ආයෝජන අත්පත් කර ගැනීම් ලෙස දක්වා තිබුණි. 2006 වර්ෂයේ සිට 2023 වර්ෂය දක්වා රාජ්‍ය ආයෝජන වශයෙන් එකතුව රු.බිලියන 10,145 ක ප්‍රමාණය මුදල් ප්‍රවාහ ප්‍රකාශවල භෞතික වත්කම් ඉදිකිරීම හෝ මිලදී ගැනීම හා වෙනත් ආයෝජන අත්පත් කර ගැනීම් ලෙස දක්වා තිබුණි. නමුත් 2023 වර්ෂයේ මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශයේ මූල්‍ය නොවන වත්කම් වශයෙන් ඉන් රු.බිලියන 2,537 ක් පමණක් වත්කම් වශයෙන් හඳුනා ගෙන ගිණුම්ගත කර තිබුණි. ඒ අනුව මුදල් ප්‍රවාහ ප්‍රකාශවල සඳහන් කර තිබුණු භෞතික වත්කම් ඉදිකිරීම හෝ මිලදී ගැනීම හා වෙනත් ආයෝජන අත්පත් කර ගැනීම්වල එකතුව රු.බිලියන 10,145 කින් රු.බිලියන 7,608 ක් හෙවත් සියයට 75 ක් වටිනා වත්කම් හඳුනාගෙන ගිණුම්ගත කිරීමට අපොහොසත් වී තිබුණි. තවද, 2005 වර්ෂයේ සිට 2014 වර්ෂය දක්වා කාල පරාසය තුළ මූල්‍ය ප්‍රකාශනවල මූල්‍ය නොවන වත්කම් ගිණුම්ගත කර නොතිබුනු අතර, එය 2015 වර්ෂයේ සිට ගිණුම්ගත කිරීම ආරම්භ කර තිබුණි.

4.6 රාජ්‍ය ණය

2023 වර්ෂයේ කාර්යසාධන සැලැස්මට අනුව රජයේ ප්‍රදාන ඇතුළුව රජයේ ණය ප්‍රතිලබ්ධි ඇස්තමේන්තුව සහ සත්‍ය ප්‍රතිලබ්ධි වටිනාකම පහත පරිදි විය.

සංවර්ධන පාර්ශ්වකරු	ප්‍රතිලබ්ධි ඇස්තමේන්තුව ප්‍රදාන ඇතුලත්ව 2023 (එ.ජ.ඩො. මිලියන)	සත්‍ය ප්‍රතිලබ්ධි වටිනාකම ප්‍රදාන ඇතුලත්ව 2023 (එ.ජ.ඩො. මිලියන)	විචලනය (එ.ජ.ඩො. මිලියන)	විචලනය, ප්‍රතිලබ්ධි ඇස්තමේන්තුවේ ප්‍රතිශතයක් ලෙස (සියයට)
ලෝක බැංකුව	806	753.2	(52.8)	(7)
ආසියානු සංවර්ධන බැංකුව	1,011	856.9	(154.1)	(15)
චීනය සහ ආසියානු යටිතල පහසුකම් ආයෝජන බැංකුව (AIIB)	21	24.2	3.2	15
ජපානය	31	39.6	8.6	28
කොරියාව	10	0	(10)	(100)
මැදපෙරදිග රටවල්	47	28.9	(18.1)	(38)
දකුණු ආසියානු රටවල්	90	142.5	52.5	58
රුසියාව, ඕස්ට්‍රේලියාව සහ බටහිර රටවල්	30	32.2	2.2	7
IFAD ඇතුළු එක්සත් ජාතීන්ගේ නියෝජිතායතන	15	9.7	(5.3)	(35)
ජාත්‍යන්තර මූල්‍ය අරමුදල	682	681.5	(0.5)	0.07
එකතුව	**2,743**	**2,568.7**	**(174.3)**	

මෙ සම්බන්ධයෙන් පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(i) 2023 වර්ෂයේ ප්‍රතිලබ්ධි ඇස්තමේන්තුවේ මුළු වටිනාකම එ.ජ.ඩො. මිලියන 2,743 ක් වුවද, සත්‍ය ප්‍රතිලබ්ධි වටිනාකම එ.ජ.ඩො. මිලියන 2,568.7 ක් වීම හේතුවෙන් තත්‍ය ප්‍රතිලබ්ධි වටිනාකම, ප්‍රතිලබ්ධි ඇස්තමේන්තුවට වඩා එ.ජ.ඩො. මිලියන 174.3 කින් එනම්, සියයට 6 කින් පමණ අඩු වී තිබුණි.

(ii) දකුණු ආසියානු රටවල්, ජපානය, චීනය සහ ආසියානු යටිතල පහසුකම් ආයෝජන බැංකුව සහ රුසියාව, ඕස්ට්‍රේලියාව සහ බටහිර රටවල් යන රටවල් වලින් ලබා ගත් ණයවල සත්‍ය ප්‍රතිලබ්ධි වටිනාකම ප්‍රතිලබ්ධි ඇස්තමේන්තුව සමඟ සසඳන විට, පිළිවෙළින් සියයට 58, 28, 15 සහ 7 කින් වැඩි වී තිබුණි.

(iii) ලෝක බැංකුව, ආසියානු සංවර්ධන බැංකුව, මැදපෙරදිග රටවල් හා IFAD ඇතුළු එක්සත් ජාතීන්ගේ නියෝජිතායතනයන්ගෙන් ලබා ගැනීමට අපේක්ෂා කළ ණය පිළිවෙළින් සියයට 7, 15, 38 සහ 35 කින් අඩු වී තිබුණි.

(iv) සමාලෝචිත වර්ෂයේදී කොරියාවෙන් ණය ලබා ගැනීමට ඇස්තමේන්තු කළ ද, වර්ෂය අවසාන වන විටත් ණය ලබාගෙන නොතිබුණි.

4.7 ලාභ හා ලාභාංශ

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(i) 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා 20.02.03.00 දරන ලාභ ආදායම් සංකේතයෙන් හා 20.02.04.00 දරන ලාභාංශ ආදායම් සංකේතයෙන් පිළිවෙලින් රු. මිලියන 41,669 ක් හා රු. මිලියන 8,733 ක් වශයෙන් ආදායම් ඇස්තමේන්තු කර තිබුණි. සමාලෝචිත වර්ෂයේදී ඇස්තමේන්තුව ඉක්මවා පිළිවෙලින් රු. මිලියන 60,496 ක් සහ රු. මිලියන 15,204 ක් රැස්කර ගැනීමට රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව සමත් වී තිබූ අතර එය ඇස්තමේන්තුගත ලාභ හා ලාභාංශ ආදායමෙන් පිළිවෙලින් සියයට 145 ක් හා සියයට 174 ක් වී තිබුණි.

(ii) 2023 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය ප්‍රකාශනවල රජය සතු ව්‍යාපාරවල ප්‍රාග්ධන දායකත්වය රු.මිලියන 2,407,633 ක් වුවද, එම ආයෝජන වෙනුවෙන් සමාලෝචිත වර්ෂයේ රු.මිලියන 75,700 ක ලාභ හා ලභාංශ පමණක් ලැබී තිබුණි. එය සිදු කර තිබුණු ආයෝජන වටිනාකමෙන් සියයට 3.4 ක් විය.

(iii) 2023 දෙසැම්බර් 31 දිනට රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුවේ අධීක්ෂණයට ලක්වන රජය සතු ව්‍යාපාර සහ අනෙකුත් ආයතන සංඛ්‍යාව 305 ක් වුවද, ඉන් ආයතන 55 ක් සඳහා පමණක් ආදායම් ඇස්තමේන්තු සකස් කර තිබුණු අතර ඉන් ආයතන 47 කින් පමණක් ලාභ හා ලාභාංශ භාණ්ඩාගාරය වෙත ප්‍රේෂණය කර තිබුණි.

(iv) 1971 අංක 38 දරන මුදල් පනතේ 10 (5) වගන්තිය ප්‍රකාරව රාජ්‍ය සංස්ථාවල ශුද්ධ අතිරික්තය (all sums remaining out of the net surplus revenue) ඒකාබද්ධ අරමුදලට බැර කළ යුතු වුවද, එම විධිවිධාන ප්‍රකාරව අතිරික්තයන් වාර්තා කර තිබුණු රාජ්‍ය ව්‍යාපාරවලින් එම අතිරික්තයන් ඒකාබද්ධ අරමුදලට බැර කර ගැනීම සඳහා රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව විසින් ප්‍රමාණවත් ක්‍රියාමාර්ග ගෙන නොතිබුණු අවස්ථා නිරීක්ෂණය විය.

4.8 භාණ්ඩාගාර ඇපකර හා සහන ලිපි

පහත සඳහන් නිරීක්ෂණය කරනු ලැබේ.

(අ) 2023 වර්ෂය තුළ හා ඊට පෙර කල් ඉකුත් වීම මත රු.මිලියන 168,541.48 ක් හා ඇ.ඩො. මිලියන 59.88 ක වටිනාකමින් යුතු භාණ්ඩාගාර ඇපකර 17 කට සහ රු.මිලියන 29,250 ක් හා ඇ.ඩො. මිලියන 200 ක වටිනාකමින් යුතු සහන ලිපි 9 කට අදාළව 2023 දෙසැම්බර් 31 දින වන විට නැවත වලංගු කාලය දීර්ඝ කර තිබුණි.

(ආ) සමාලෝචිත වර්ෂයේ රජයේ මූල්‍ය ප්‍රකාශන අනුව, බාහිර ආයතන වෙත අවස්ථා 10 ක දී නිකුත් කළ රු.මිලියන 115,977.35 ක් වටිනා භාණ්ඩාගාර ඇපකර සහ අවස්ථා 10ක දී නිකුත් කළ රු.මිලියන 28,838.4 ක් වටිනා සහන ලිපි 2023 දෙසැම්බර් 31 දින වන විට කල් ඉකුත් වී ඇති බවට නිරීක්ෂණය වූ අතර, ඒවායේ වලංගු කාලය දීර්ඝ කිරීමට කටයුතු කර නොතිබුණි.

ඩබ්ලිව්.පී.සී.වික්‍රමරත්න
විගණකාධිපති

මගේ අංකය எனது இல. My No. ரீபீடீ/ஏ/டீஎஸ்ஏ/ஐஏ/எப்ஏ/2023/01	ඔබේ අංකය உமது இல. Your No.	දිනය திகதி Date 2024 மே 31 ஆந் திகதி

செயலாளர்

நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கைகள் அமைச்சு.

2018 இன் 19 ஆம் இலக்க தேசிய கணக்காய்வு அதிகாரச் சட்டத்தின் 11(1) மற்றும் 15(1) பிரிவுகளின் பிரகாரம் 2023 திசெம்பர் 31 ஆம் திகதி முடிவடைந்த ஆண்டிற்கான அரசின் நிதிக்கூற்றுக்கள் தொடர்பான கணக்காய்வாளர் தலைமை அதிபதியின் அறிக்கை

---

1. நிதிக்கூற்றுக்கள்

1.1 முனைப்பழியுள்ள அபிப்பிராயம்

பொது திறைசேரியின் 2023 திசெம்பர் 31 இல் உள்ளவாறான அரசின் நிதி நிலைமைக் கூற்று மற்றும் அத்திகதியில் முடிவடைந்த ஆண்டிற்கான நிதிச் செயலாற்றல் கூற்று, தேறிய சொத்துக்களிலான/ மூலதனத்திலான மாற்றங்கள் கூற்று மற்றும் காசுப்பாய்ச்சல் கூற்று மற்றும் முக்கியமான கணக்கீட்டுக் கொள்கைகளினதும் ஏனைய விளக்கத் தகவல்களினதும் பொழிப்புக்களை உள்ளடக்கிய 2023 திசெம்பர் 31 ஆந் திகதியில் முடிவடைந்த ஆண்டிற்கான அரசின் நிதிக்கூற்றுக்கள் இலங்கை சனநாயக சோசலிசக் குடியரசு அரசியலமைப்பின் 154(3) ஆம் உறுப்புரையுடன் சேர்த்து வாசிக்கப்பட வேண்டிய 2018 இன் 19 ஆம் இலக்க தேசிய கணக்காய்வு அதிகாரச்சட்டத்தின் 15 ஆம் பிரிவின் ஏற்பாடுகளுக்கு இணங்க எனது பணிப்பின் கீழ் கணக்காய்வு செய்யப்பட்டன. 2018 இன் 19 ஆம் இலக்க தேசிய கணக்காய்வு அதிகாரச்சட்டத்தின் 11(2) ஆம் பிரிவின் பிரகாரம் பிரதான கணக்கீட்டு உத்தியோகத்தருக்கு வருடாந்த விரிவான முகாமைத்துவ கணக்காய்வு அறிக்கை காலக்கிரமத்தில் சமர்ப்பிப்பதற்கு நடவடிக்கை எடுக்கப்படும். இலங்கை சனநாயக சோசலிசக் குடியரசு அரசியலமைப்பின் 154(6) ஆம் உறுப்புரையுடன் சேர்த்து வாசிக்கப்பட வேண்டிய 2018 இன் 19 ஆம் இலக்க தேசிய கணக்காய்வு அதிகாரச்சட்டத்தின் 10 ஆம் பிரிவின் பிரகாரம் சமர்ப்பிக்கப்பட வேண்டிய கணக்காய்வாளர் தலைமை அதிபதியின் அறிக்கை காலக்கிரமத்தில் பாராளுமன்றத்திற்கு சமர்ப்பிக்கப்படும்.

இந்த அறிக்கையின் முனைப்பழியுள்ள அபிப்பிராயத்திற்கான அடிப்படை பந்தியில் குறிப்பிடப்பட்டுள்ள விடயங்களினால் ஏற்படும் தாக்கங்களை தவிர்த்து, இதனுடன் சமர்ப்பிக்கப்படும் அரசின் நிதிக்கூற்றுக்களில் 2023 திசெம்பர் 31 இல் உள்ளவாறான அரசின் நிதி நிலைமை மற்றும் அத்திகதியில் முடிவடைந்த ஆண்டிற்கான நிதிச் செயலாற்றல் மற்றும் காசுப்பாய்ச்சல் என்பவற்றை பொதுவாக ஏற்றுக்கொள்ளப்பட்ட கணக்கீட்டு கோட்பாடுகளுக்கு இணங்க உண்மையான மற்றும் நியாயமான நிலைமையை பிரதிபலிக்கின்றன என்பது எனது அபிப்பிராயமாகும்.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව   இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.   No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
+94 11 2 88 70 28 - 34   +94 11 2 88 72 23   ag@auditorgeneral.gov.lk   www.naosl.gov.lk

1.2 முனைப்பழியுள்ள அபிப்பிராயத்திற்கான அடிப்படை

பின்வரும் அவதானிப்புக்கள் மேற்கொள்ளப்படுகின்றன.

(அ) கணக்கீட்டு மூல தத்துவங்களை அடிப்படையாகக் கொண்டு தயாரிக்கப்பட்ட உரிமை / தேறிய மூலதன மாற்றங்கள் கூற்றில் காண்பிக்கப்பட்டுள்ள பொது நிதியத்தின் ஆரம்ப மீதியில் மீளாய்வாண்டின் மிகை அல்லது பற்றாக்குறை மற்றும் கடந்த கால ரீதியில் மேற்கொள்ளப்படுகின்ற ஏனைய சீராக்கங்கள் (Retrospective Adjustments) காண்பிக்கப்பட வேண்டிய போதிலும் மீளாய்வாண்டின் போது தேறிய சொத்துக்கள் சீராக்கலின் முரண்கள் உள்ளடக்கப்பட்டு அதில் ஒன்றிணைந்த நிதியத்துடன் ஈடுசெய்ய வேண்டிய மீதியிலிருந்து அகற்றி உரிமை மூலதனம் / தேறிய சொத்துக்கள் மாற்றங்கள் கூற்று தயாரிக்கப்பட்டிருந்தது. அதன் காரணமாக நிதி செயலாற்றல் கூற்றில் சீராக்க வேண்டிய வெளிநாட்டு கடன் மீதி, வெளிநாட்டு நாணத்தில் உள்ள உள்நாட்டுக் கடன் நிலவைகள் மற்றும் உபகரண மீதிகள் உள்நாட்டு நாணயமாக மாற்றும் போது ஏற்பட்ட கூட்டுமொத்த தேறிய அந்நியச் செலாவணி இலாபமான ரூபா 1,572,718 மில்லியன் உரிமை மூலதனம் / தேறிய சொத்துக்கள் மாற்றங்கள் கூற்றில் உள்ளடக்கப்பட்டிருந்தது. அந்த அந்நிய செலாவணி முரண்களின் தேறிய இலாபம் நிதி செயலாற்றல் கூற்றில் சீராக்கப்பட்டிருக்குமாயின் மீளாய்வாண்டின் வருமான பற்றாக்குறை ரூபா 1,572,718 இனால் குறைத்துக் கொள்வதற்கு முடியுமாக இருந்தமை அவதானிக்கப்பட்டது. மேலும் இதனிடையே உரிமை மூலதனம் / தேறிய சொத்துக்கள் மாற்றங்கள் கூற்று தயாரிக்கப்பட்டமையால் மீளாய்வாண்டின் போது நிதி மற்றும் நிதியல்லா சொத்துக்களில் மேற்கொள்ளப்பட்ட சீராக்கம், கடன் நிலவை தொடர்பாக மேற்கொள்ளப்பட்ட சீாக்கங்கள் மற்றும் பிழைகளைச் சரிசெய்தல் மறைமுகமாக உரிமை மூலதனம் / தேறிய சொத்துக்கள் மாற்றங்கள் கூற்றில் சீராக்கப்பட்டதன் காரணமாக நிதிக் கூற்றுக்களை பயன்படுத்துபவர்களுக்கு அது தொடர்பான தெளிவாக புரிதலைப்பெற முடியாதிருந்தமை அவதானிக்கப்பட்டது.

(ஆ) 2022 ஆம் ஆண்டின் நிதி நிலைமைக் கூற்றில் ஒன்றிணைந்த நிதிய மீதி நியதிச் சட்ட மற்றும் ஏனைய நிதியங்களின் கீழ் உள்ளடக்கப்பட்டிருந்ததுடன் நிதி அறிக்கையிடல் தேவை மாத்திரம் அடிப்படையாகக் கொண்டு தயாரிக்கப்பட்டுள்ள மீளாய்வாண்டின் நிதி நிலைமைக் கூற்றில் நியதிச் சட்ட மற்றும் ஏனைய நிதியத்தின் கீழ் பொது நிதியம் (General Fund) காண்பிக்கப்பட்டிருந்தது. அதன் படி 2023 திசம்பர் 31 இல் உள்ளவாறு காணப்பட்ட பொது நிதியத்தின் மீதியை அடிப்படையாகக் கொண்டு ஒன்றிணைந்த நிதியத்தின் மீதி காண்பிக்கப் பட்ட முறையில் நிதிக் கூற்றுக்கள் பரிசீலனை செய்யும் வசதிகள் இணக்கக்கூற்று தயாரித்து வசதிகளை வழங்கும் வகையில் இணைக்கக்கூற்றொன்று தயாரித்து சமர்ப்பிக்கப் பட்டிருக்கவில்லை.

(இ) நிதி அறிக்கையிடல் தேவையின் அடிப்படையில் தயாரித்து மீளாய்வாண்டின் நிதி செயலாற்றல் கூற்றில் நிதி பற்றாக்குறை நிதியீட்டம் செய்யப்பட்ட முறை வெளிப்படுத்தப் படாத போதிலும் நிதி அரசாங்கத்தின் நிதி கூற்றில் பரிசீலனையாளர்களுக்கான குறிப்புக்களின் (Note to Readers) கீழ் மீளாய்வாண்டில் நிதி பற்றாக்குறை, நிதியீட்டம் செய்யப்பட்ட முறை நிதி செயலாற்றல் கூற்றில் வெளிப்படுத்தப்பட்டதாக காண்பிக்கப்பட்டுள்ளது.

(ஈ) நிதி செயலாற்றல் கூற்றில் உருவான ரூபா 2,172,190,285,821 பற்றாக்குறை, பாதீட்டு செயற்பாட்டு நிலைமை மற்றும் பற்றாக்குறை நிதியீட்டக் கூற்றில் மொத்த வருமானத்தின் தற்போதைய செலவினம் குறைக்கப்பட்டதன் பின்னர் உருவான ரூபா 1,650,857,019,989 நிலுவை ஒன்றுக்கொன்று வேறுபாடாக இருந்த போதிலும் வருமானப் பற்றாக்குறையாக அந்த பற்றாக்குறை இரண்டும் ஒரே பெயரில் பெயரிடப்பட்டு சமர்ப்பிக்கப்பட்டிருந்தது.

(உ) நிதிக் நிலைமைக் கூற்று தொடர்பான கூற்றில் உள்ளடக்கப்பட்ட சொத்துக்கள் மற்றும் பொறுப்புக்கள், நடைமுறை மற்றும் நடைமுறையல்லாத வகையில் வகைப்படுத்தப்பட்டிருக்க வில்லை. அதன் காரணமாக நிதிக்கூற்றுக்களை பயன்படுத்துபவர்களுக்கும் மற்றும் அது தொடர்பாக ஆர்வம் காண்பிக்கின்ற தரப்பினர்களுக்கும் எதிர்வரும் ஆண்டுகளின் போது அரசினால் செலுத்தப்பட்டு பூர்த்தி செய்யப்பட வேண்டிய வெளிவாரி பொறுப்புக்களின் அளவு தொடர்பாக தெளிவான விளக்கத்தைப் பெறமுடியாதிருந்தது.

(ஊ) மீளாய்வாண்டில் நிதியல்லாச் சொத்துக்கள் விற்பனையால் கிடைத்த ரூபா 515,895,718 பெறுமதியான பெறுமதி அவற்றின் கிரயத்துடன் சீராக்கி அதன் போது எழுந்த இலாபம் அல்லது நட்டம் நிதி செயலாற்றல் கூற்றில் சீராக்க வேண்டிய போதிலும் மேலே காண்பிக்கப்பட்டுள்ள மொத்த பெறுமதியும் ஏனைய வருமானமாக இனங்காணப்பட்டிருந்தது.

(எ) அரசின் நிதிக்கூற்றினுள் காணிகள், புத்துருவாகும் பணிகள் நீங்கலாக ரூபா 882,576 மில்லியன் கூட்டுப் பெறுமதியுடைய நிதியல்லாத சொத்துக்களுக்காக அந்த சொத்துக்களின் பெறுமானத் தேய்விடக்கூடிய பெறுமதி அதன் பயன்பாடு ஆயுட்காலம் முழுவதும் கிரமமான முறையில் ஒதுக்கீடு செய்து விவேகமான கணக்கீட்டு எண்ணக்கருவின் அடிப்படையில் பெறுமானத்தேய்வு ஒதுக்கம் மேற்கொள்ளப்பட்டிருக்கவில்லை. மேலும், இந்த சொத்துக்களின் எஞ்சிய பெறுமதி மற்றும் பயன்தரு ஆயுட்காலம் கழிக்கப்பட்டு ஒவ்வொரு நிதியாண்டின் இறுதியிலும் மீளாய்வு செய்யப்பட வேண்டிய போதிலும், அவ்வாறு இடம்பெற்றிருக்கவில்லை. அதற்கமைய இந்த சொத்துக்களின் திரண்ட பெறுமானத்தேய்வு மற்றும் திரண்ட அழிவுநட்டம் காணப்படின் அது கழிக்கப்பட்ட பின்னர் கிடைக்கும் கொண்டுசெல்லும் பெறுமதி (Carrying amount) தொடர்பில் அரசின் நிதிக்கூற்றுக்களை பயன்படுத்துவோருக்கு திட்டவட்டமான அறிவினை பெற்றுக்கொள்ளும் சந்தர்ப்பம் இழக்கப்பட்டிருந்தது.

(ஏ) 2022 திசெம்பர் 31 இல் உள்ளவாறு அரசாங்கத்தின் நிதிக் கூற்றுக்களில் நிதி அல்லாச் சொத்துக்களின் மொத்தப் பெறுமதி ரூபா 2,093,287,997,716 ஆக இருந்த போதிலும் மீளாய்வாண்டிற்குரிய 2023 சனவரி 01 ஆம் திகதியில் உள்ளவாறு மீதி ரூபா 2,017,866,940,344

ஆக இருந்தது. அதன் பிரகாரம் நிதியல்லாச் சொத்துக்களின் முன்னைய ஆண்டின் இறுதியில் உள்ள மீதிக்கும் மீளாய்வாண்டின் ஆரம்ப மீதிக்கும் இடையே ரூபா 75,421,057,372 வேறுபாடு அவதானிக்கப்பட்டது.

(ஐ) அரசாங்கத்தின் நிதிக் கூற்றுக்களில் காசுப்பாய்ச்சல் கூற்றில் பௌதீக சொத்துக்களின் கொள்வனவு அல்லது நிர்மாணம் மற்றும் ஏனைய முதலீடுகள் கைப்பெற்றல்களின் கீழ் ரூபா 385,393,946,314 பெறுமதி காண்பிக்கப்பட்ட போதிலும் நிதிக்கூற்றுக்களின் பிரகாரம் உரிய சொத்துக்கள் ரூபா 377,486,249,808 தொகையே உயர்வடைந்து காணப்பட்டது. அதன் பிரகாரம் ரூபா 7,907,696,506 வேறுபாடு அவதானிக்கப்பட்டது.

(ஒ) மீளாய்வாண்டில் குத்தகை வாகனங்களுக்காக முதலீட்டு தவணைப் பணம் செலுத்தும் பெறுமதியான ரூபா 609,482,108 தொகை காசுப்பாய்ச்சல் கூற்றி நிதி செயற்பாடுகளின் கீழ் இடம்பெற்ற காசு சீராக்கமாக காண்பிக்க வேண்டிய போதிலும் அது முதலீட்டு செயற்பாடுகளின் கீழ் ஏற்பட்ட இலாபமாக காண்பிக்கப்பட்டிருந்தது.

(ஓ) அரசின் நிதிக்கூற்றுக்களில் உள்ளடங்கியுள்ள காசுப்பாய்ச்சல்கூற்றின் நிதிச் செயற்பாடுகளிலிருந்து உருவாகிய காசுப்பாய்ச்சலினுள் மானியங்களாக ரூபா 25,501,817,303 உள்ளடங்கியிருந்த போதிலும், அந்த பெறுமதியினுள் காசு உட்பாய்ச்சலொன்று அல்லாத ரூபா 11,208,048,717 பெறுமதியான பொருட்கள் மற்றும் உபகரணங்கள் மானியங்களாக பெறுவனவுகள் உள்ளடங்கியிருந்தது.

(ஔ) வெளிநாட்டு அந்நியச் செலாவணித் தொகையில் காணப்படுகின்ற நிதி ரீதியான சொத்துக்கள் (Monitory Assets) உள்நாட்டு பணமாக மாற்றும் போது ஏற்படுகின்ற அந்நியச் செலாவணி மாற்றல் இலாபம் அல்லது நட்டம் கணக்கீட்டு மூல தத்துவங்களின் பிரகாரம் நிதிச் செலாற்றல் கூற்றில் சீராக்க வேண்டிய போதிலும் அவ்வாறு எழுந்திருந்த ரூபா 57,388,881,470 திரண்ட பெறுமதி அந்தந்த ஆண்டுகளின் போது நிதிச் செயலாற்றல் கூற்றில் சீராக்கப்படாமல் வெளிநாட்டுக் கடன் சுழற்சி நிதியத்தில் கணக்கீடு செய்யப்பட்டு நிதி நிலைமைக் கூற்றில் நிதியக் கணக்கொன்றாக தொடர்ச்சியாக சமர்ப்பித்தல் கணக்கீட்டு மூல தத்துவங்களுக்கு இணங்காதிருந்தமை அவதானிக்கப்பட்டது.

(க) 2022 ஆம் ஆண்டின் போது கணக்கீடு செய்யப்படாதஇலங்கை மத்திய வங்கியின் இலாபத்தில் அரசாங்கத்திற்கு கையளிக்கப்பட்ட பெறுமதி ரூபா 1,028,542,891 பெறுமதி மீளாய்வாண்டின் போது கால எண்ணக்கருவிற்கு இணங்காத வகையில் கணக்கீடு செய்யப்பட்டிருந்தது.

(கா) வெளிநாட்டு கடன் உடன்படிக்கைகள் 39 இற்குரி உரிய அந்த உடன்படிக்கைகளில் பயன்படுத்தப்படாத கடன் மீதியின் அடிப்படையில் கணிப்பிடப்பட்ட ரூபா 1,167,945,184 அர்ப்பணித்தல் கட்டணம் (commitment fee) ஆக மீளாய்வாண்டில் கொடுப்பனவு செய்யப்பட்டிருந்த போதிலும் அப்பெறுமதி நிதி செயலாற்றல் கூற்றில் நிதிக் கிரயத்தின் கீழ் காண்பிக்கப்பட்டிருக்க வில்லை.

(கி) 2023 திசெம்பர் 31 இல் உள்ளவாறு அரசாங்கத்தின் நிதிக்கூற்றுக்களின் பிரகாரம் மத்திய அரசாங்கத்தின் அரச ஊழியர்களின் முற்பண (8493) மீதி ரூபா 30,720 மில்லியனாக இருந்த போதிலும் கணக்காய்விற்குச் சமர்ப்பிக்கப்பட்ட காலப்பகுப்பாய்வின் பிரகாரம் அந்த மீதி ரூபா 30,516 மில்லியன் ஆகும். அதன் பிரகாரம் ரூபா 204 மில்லியன் வேறுபாடு அவதானிக்கப்பட்டது.

(கீ) அரசாங்கத்தின் நிதிக் கூற்றுக்களில் காசுப்பாய்ச்சல் கூற்றில் முதலீட்டு செயற்பாடுகளின் கீழ் மூலதனப் பங்களிப்பாக ரூபா 270,520,862,758 காண்பிக்கப்பட்ட போதிலும் நிதிக் கூற்று குறிப்பு இலக்கம் 15 இன் பிரகாரம் அது ரூபா 269,386,448,439 ஆனமையால் ரூபா 1,134,414,319 இணக்கமின்மை அவதானிக்கப்பட்டது.

(கு) உள்நாட்டு கடன் மீள் கட்டமைப்பின் கீழ் மீளாய்வாண்டின் போது அ.டொலர் 788,237,384 பெறுமதியான இலங்கை அபிவிருத்தி பிணைமுறியும் அரசாங்கத்தின் உள்நாட்டு சட்டத்தின் கீழ் விநியோகிக்கப்பட்ட அந்நியச் செலாவணி வங்கிகளுக்கு உரிய மக்கள் வங்கியில் இருந்து பெறப்பட்ட அ.டொலர் 85,943,611 கடன் தொகையும் ரூபா 3,204,461,897,219 ஆகக் காணப்பட்ட திறைசேரி பிணை முறியும் புதிய திறைசேரி பிணைமுறியாக மாற்றப்பட்டிருந்த துடன் இலங்கை மத்திய வங்கியினால் கொள்வனவு செய்யப்பட்ட ரூபா 2,368,416,351,609 பெறுமதியான திறைசேரி உண்டியல் மற்றும் இலங்கை மத்திய வங்கியினால் அரசாங்கத்திற்கு வழங்கப்பட்ட ரூபா 344,728,000,400 முற்பணத் தொகை, ரூபா 2,492,347,352,009 பெறுமதியான புதிய திறைசேரி பிணைமுறிக்கும், ரூபா 220,797,000,000 பெறுமதியான புதிய திறைசேரி உண்டியல்களுக்கும் மாற்றப்பட்டிருந்தது. இந்த மாற்றங்களின் போது எந்தவொரு நிதி சீராக்கமோ அல்லது வெளிப்பாய்ச்சல் இடம்பெறாத போதிலும் அந்த மாற்றத்தினால் நிதி உட்பாய்ச்சல் மற்றும் வெளிப்பாய்ச்சலாகக் கருதி காசுப்பாய்ச்சல் கூற்று தயாரிக்கப்பட்டிருந்தமை அவதானிக்கப்பட்டது.

(கூ) மீளாய்வாண்டில் இலங்கை மத்திய வங்கிற்கு செலுத்த வேண்டிய ரூபா 344,728,000,400 முற்பணம் திறைசேரி உண்டியல் அல்லது திறைசேரி பிணைமுறிகளாக மாற்றப்பட்டிருந்தது. 2022 திசெம்பர் 31 இல் உள்ளவாறு இலங்கை மத்திய வங்கிக்கு செலுத்த வேண்டிய முற்பணத் தொகை ரூபா 235,638,700,400 ஆனமையால் மீளாய்வாண்டில் பெறப்பட்ட ரூபா 109,089,300,000 முற்பணத் தொகை காசுப்பாய்ச்சல் கூற்றில் காண்பிக்கப்பட்டிருக்கவில்லை.

(கெ) மீளாய்வாண்டின் நிதிக் கூற்றுக்களுடன் வருமான நிலுவை மற்றும் பாதீட்டு நிலுவைக்காக திட்ட கூற்றுக்கள், உள்நாட்டு நிதிமூலக் கூற்று மற்றும் ஒன்றிணைந்த நிதியத்தில் பெறுவனவு மற்றும் கொடுப்பனவு கூற்றுக்களுக்கான இணக்கக்கூற்றுக்களுக்காக இணக்கக் கூற்றுக்கள் இரண்டு சமர்ப்பிக்கப்பட்ட போதிலும் அந்த இணக்கக்கூற்றுக்கள் தயாரித்ததன் நோக்கம் வாசகர்களுக்கு வெளிப்படுத்தும் வகையில் உரிய இணக்கக் கூற்றுக் குறிப்புக்கள் சமர்ப்பிக்கப்பட்டிருக்கவில்லை.

(கே) வெளிநாட்டு அரச கடன் அறிக்கையினைப் பயன்படுத்துகின்ற கணனி முறைமையில் CSDRMS 854-1 அறிக்கை மற்றும் அரசாங்கத்தின் நிதி கூற்றுக்களை ஒப்பீடு செய்யும் போது இவ்வாறு கணக்கீடு செய்யப்படாத வெளிநாட்டுக் கடன்களில் 2023 திசெம்பர் 31 இல் உள்ளவாறு மொத்தப் பெறுமதி ரூபா 15,823 மில்லியன் ஆகும். மேலும் அரசாங்கத்தின் நிதிக் கூற்றுக்களில் விளக்கமளித்தல் குறிப்பின் கீழ் (Explanatory Notes) குறிப்பு இலக்கம் 24(II) இன் மூலம் 2023 திசெம்பர் 31 இல் உள்ளவாறு கணக்கீடு செய்யப்படாத வெளிநாட்டு கடன்களின் மொத்தப் பெறுமதி ரூபா 17,103.2 மில்லியன் ஆக காண்பிக்கப்பட்டிருந்தது. இவ்வாறே மீளாய்வாண்டிலும் அதற்கு முன்னைய ஆண்டுகளிலும் தேறாதிருந்த போதும் கணக்கீடு செய்யப்படாத கடன் பெறுமதி காணப்பட்டதன் காரணமாக 2023 திசெம்பர் 31 ஆந் திகதியில் உள்ளவாறான நிதி நிலைமைக் கூற்றில் வெளிநாட்டு கடன் பெறுமதி ரூபா 15,823 மில்லியன் குறைத்துக் காண்பிக்கப்பட்டிருந்தது.

(கை) அரசாங்கத்தின் நிதிக் கூற்றுக்களில் முக்கியமான கணக்கீட்டுக் கொள்கையின் கீழ் செலவினங்களை இனங்காண்பதற்குரிய கணக்கீட்டு கொள்கையின் பிரகாரம் சகல செலவினங்கள், கொடுப்பனவுகள் மேற்கொள்ளப்பட்டுள்ள கால எல்லையில் கணக்கீடு செய்ய வேண்டியிருந்தமை காண்பிக்கப்பட்ட போதிலும் இவ்வாறு கணக்கீடு செய்யப்படாத வெளிநாட்டு கடன் பணத்தைப் பயன்படுத்தி எந்தவொரு செலவினமும் செய்யப்பட்டிருக்கு மாயின் அந்த செலவினம் மீளாய்வாண்டின் நிதிக் கூற்றுக்களின் உள்ளடக்கப்படாமல் காணப்பட்டமை மேலும் அவதானிக்கப்பட்டது.

(கொ) 2022 ஆம் ஆண்டினுள் அல்லது அதற்கு முன்னைய ஆண்டுகளினுள் தீர்வையாகியுள்ள நிதி நிலைமைக்கூற்றிற்கு புறம்பாக பேணிச் செல்லப்பட்ட 19 கடன் வகைகளுக்குரிய ரூபா 10,645.2 மில்லியனான தீர்வையாதல்கள் மீளாய்வாண்டினுள் கணக்கு வைக்கப்பட்டிருந்ததுடன், அது தொடர்பில் அரசின் நிதிக்கூற்றுக்களில் எதுவித வெளிப்படுத்தலும் மேற்கொள்ளப்படவில்லை. அதற்கமைய காலரீதியான எண்ணக்கருவிற்கு மாற்றமாக குறித்த வருடத்தினுள் தீர்வையாகிய போதிலும், அந்த வருடத்தினுள் சில வெளிநாட்டுக் கடன்கள் கணக்கு வைக்கப்படாமை தொடர்ந்தும் இடம்பெறுகின்றமை அவதானிக்கப்பட்டது.

(கோ) கடன் இலக்கம் 2016035 இற்குரிய வழுக்களுடன் அந்நியச் செலாவணி விகிதம் பயன்படுத்தியதன் காரணமாக 2023 திசெம்பர் 31 இல் உள்ளவாறு அந்தக் கடன் பெறுமதி ரூபா 962 மில்லியனால் குறைத்துக் காண்பிக்கப்பட்டிருந்தது.

(கௌ) கடன் இலக்கம் 2018003 இற்குரிய CSDRMS 854-1 அறிக்கையில் 2023 ஆம் ஆண்டிற்குரிய எந்தவொரு மாற்றப்படாதவைகள் காணப்படாத போதிலும் அரசாங்கத்தின் நிதிக் கூற்றுக்களில் குறிப்பு இலக்கம் 24(II) மற்றும் பாதீட்டு செயற்படு நிலைமை மற்றும் நிலுவை நிதியீட்டத்தின் கீழ் குறிப்பு இலக்கம் 11 இன் பிரகாரம் EUR 727,053 தேறியிருந்த தாகக்

காண்பிக்கப்பட்டிருந்தது. திறைசேரி செயற்பாடுகள் திணைக்களம் சமர்ப்பித்த தகவல்களின் படி இந்த கடன் தொகைக்குரிய 2022 ஆம் ஆண்டில் அல்லது அதற்கு முன்னைய ஆண்டுகளில் தேறாதிருந்த 2023 ஆம் ஆண்டில் கணக்கீடு செய்யப்பட்ட கடன் பெறுமதி EUR 335,930 மாத்திரமாகும். அதன் பிரகாரம் இந்த கடன் தொகைக்குரிய 2023 ஆம் ஆண்டில் தேறியிருந்ததுடன் EUR 391,123 வேறுபாடு காணப்பட்டது.

(ச) இலக்கம் 2019020 இற்குரிய CSDRMS 854-1 அறிக்கையின் பிரகாரம் மீளாய்வாண்டில் USD 19,273,240 தேறியிருந்ததுடன் திறைசேரி செயற்பாடுகள் திணைக்களம் சமர்ப்பித்த தகவல்களின் பிரகாரம் இந்த கடன் மீதிக்குரிய முன்னைய ஆண்டுகளில் தேறிய 2023 ஆம் ஆண்டில் கணக்கீடு செய்யப்பட்ட கடன் பெறுமதி USD 829,937 அதன் பிரகாரம் மீளாய்வாண்டில் இந்த கடன் உடன்படிக்கைக்குரிய கணக்கீடு செய்யப்பட்டுள்ள மொத்த கடனையும் பெற்றுக்கொள்வதின் பெறுமதி USD 20,103,177 ஆக இருந்த போதிலும் அரசாங்கத்தின் நிதிக் கூற்றுக்களில் அது USD 34,140,577 ஆக காண்பிக்கப்பட்டிருந்தது.

(சா) கடன் இலக்கம் 2022011 இற்குரிய CSDRMS 854-1 அறிக்கையின் படி மீளாய்வாண்டில் USD 131,000,000 தேறாதிருந்ததுடன் திறைசேரி செயற்பாடுகள் திணைக்களம் சமர்ப்பித்த தகவல்களின் பிரகாரம் இந்த கடன் தொகைக்குரிய முன்னைய ஆண்டுகளின் போது தேறாதிருந்த 2023 ஆம் ஆண்டில் கணக்கீடு செய்யப்பட்ட கடன் பெறுமதி USD 434,861 ஆகும். அதன் பிரகாரம் மீளாய்வாண்டில் இந்த கடன் உடன்படிக்கைக்குரிய கணக்கீடு செய்யப்பட்டுள்ள மொத்த கடன் பெறுவனவுகளின் பெறுமதி USD 131,434,861 ஆக இருந்த போதிலும் அரசாங்கத்தின் நிதிக் கூற்றுக்களில் அது USD 133,765,136 ஆக காண்பிக்கப்பட்டிருந்தது.

(சி) 23 கடன் உடன்படிக்கைகளுக்குரிய CSDRMS 854-1 அறிக்கையில் 2022 திசெம்பர் 31 இல் உள்ளவாறு, 2023 சனவரி 01 ஆந் திகதியில் உள்ளவாறு உரிய மீதிகளுக்கிடையே கூட்டு மொத்தமாக ரூபா 30,401 மில்லியன் வேறுபாடு அவதானிக்கப்பட்டது. அதன் பிரகாரம் 2023 திசெம்பர் 31 ஆம் திகதியில் முடிவடைந்த ஆண்டில் அரசாங்கத்தின் நிதிக் கூற்றுக்களின் குறிப்பு இலக்கம் 24(11) பாதீட்டு செயற்படு நிலை மற்றும் பற்றாக்குறை நிதியீட்டத்தின் கீழ் குறிப்பு இலக்கம் 11 இல் மீளாய்வாண்டின் போது உள்ளபடியாக கடன் தேறல்களில் சரியான பெறுமதி வெளிப்படுத்தப்படாதிருந்தமையும் அவதானிக்கப்பட்டது.

(சீ) அரசின் நிதிக்கூற்றுக்களினுள் நிதி நிலைமைக் கூற்றிலிருந்து முழுமையாக புறம்பாக பேணிவரப்பட்ட 08 கடன் வகைகளுக்குரிய ரூபா 518,293 மில்லியனான கடன் மீதி 2022 ஆம் ஆண்டில் கணக்கு வைக்கும் போது அந்தக் கடன் பெற்று கைப்பற்றப்பட்ட எந்வொரு சொத்தும் அரசின் நிதிக்கூற்றுக்களில் இனங்காணப்படாதிருந்ததுடன் மீளாய்வாண்டின் இறுதி வரையிலும் அது கண்டறியப்படவில்லை. மேலும் இலக்கம் MF/PE/001/CM/2023/05 மற்றும் 2023 சனவரி 20 ஆம் திகதி அமைச்சரவைக் குறிப்பின் பிரகரம் மத்தளை விமான நிலைய செயற்திட்டத்திற்காக பெறப்பட்ட கடன் அரசாங்கத்தின் நிதிக் கூற்றக்களை கையேற்பதற்குரிய

அந்த கடனை மீள செலுத்தும் கால அட்டவணைக்கு இணங்க கடன் சேவைகள் நிதிக்கு சமமான தொகையொன்று பொது திறைசேரிக்கு அனுப்புவதற்கு விமான நிலையம் செயற்திட்டத்திற்காக பெறப்பட்ட கடன் நிதிக் கூற்றுக்களில் கைளிப்பதற்கு உரிய அந்த கடன் மீள செலுத்தும் கால அட்டவணையின் பிரகாரம் கடன் சேவைகள் நிதியத்திற்கு சமமான தொகையொன்று திறைசேரிக்கு அனுப்புவதற்கு விமான நிலையம் மற்றும் விமான சேவைகள் கம்பனிக்கு அனுப்புவதற்கும் அதெற்காக விமான நிலையம் மற்றும் விமான சேவைகள் கம்பனி பொதுத் திறைசேரியுடன் புதிய புரிந்துணர்வு உடன்படிக்கை (MOU) கைச்சாத்திட வேண்டியிருந்த போதிலும் அவ்வாறான உடன்படிக்கை கணக்காய்விற்குச் சமர்ப்பிக்கப்படாதிருந்ததுடன் அந்த கடன் தொகையான ரூபா 29,852 மில்லியன் உபகரணமாக கணக்கீடு செய்யப்பட்டிருக்கவில்லை.

(சு) 04 கடன் உடன்படிக்கைகள் தொடர்பாக கூட்டுமொத்தமாக ரூபா 821,115,454 மறைக் கடன் தேறல் மீளாய்வாண்டில் அரசாங்கத்தின் நிதிக் கூற்றுக்களிலும் மற்றும் CSDRMS 854-1 அறிக்கையிலும் அவதானிக்கப்பட்டது.

(சூ) அரசாங்கத்தின் நிதிக் கூற்றுக்களின் குறிப்பு இலக்கம் 24(II) மற்றும் பாதீட்டு செயற்படு நிலை பற்றாக்குறை நிதியீட்டத்தின் கீழ் குறிப்பு இலக்கம் 11 இன் பிரகாரம் கடன் இலக்கம் 2017034 இற்குரிய EUR 77,385 மறை தேறல் உள்ளடக்கப்பட்டிருந்த போதிலும் CSDRMS 854-1 அறிக்கையில் அவ்வாறான மறை தேறியவைகள் காண்பிக்கப்பட்டிருக்கவில்லை.

(செ) அரசாங்கத்தின் நிதிக் கூற்றுக்களில் பாதீட்டு செயற்படுநிலை மற்றும் நிதியீட்டத்தின் கீழ் குறிப்பிடப்பட்ட இலக்கம் 11 இல் மாத்திரம் ரூபா 5,081 மில்லியன் தேறியிருந்தமை அவதானிக்கப்பட்டது.

(சே) அரசாங்கத்தின் நிதிக்கூற்றுக்களின் குறிப்பு இலக்கம் 24(1) சமரிப்பற்றுள்ள அந்நிய செலவாணி பணம் வங்கி அலகு செயற்திட்ட கடன் மீதிகளுக்கு (Foreign Currency Banking Unit Loan (Project) Balances) உரிய CS-DRMS 854-1 அறிக்கையுடன் பரீட்சித்த போது 2017045 கடன் உடன்படிக்கைக்குரிய 2022 திசெம்பர் 31 இல் உள்ளவாறு CS-DRMS 854-1 அறிக்கையில், 2023 சனவரி 01 இல் உள்ளவாறு அந்த அறிக்கையில் USD 227,823 தொகை அதாவது ரூபா 82,724,927 வேறுபாடு அவதானிக்கப்பட்டது. மேலும் கடன் மீள செலுத்தப்பட்டிருந்த போதும் USD 227,823 வேறுபாடு அவதானிக்கப்பட்ட போதிலும் அந்த உள்நாட்டு பண பெறுமதியில் வேறு எந்த வேறுபாடும் அவதானிக்கப்படவில்லை. மேலும் அரசாங்கத்தின் நிதிக்கூற்றுக்களின் படி மீள செலுத்தப்பட்ட USD 332,704 பெறுமதியான தொகையை உள்நாட்டு பணமாக மாற்றும் போது USD 1 ரூபா 524.6050 ஆக அசாதாரண அந்நிய செலவாணி விகிதம் ஈடுபடுத்தப்பட்டிருந்தமை அவதானிக்கப்பட்டது.

(சை) பதீட்டு செயற்படு நிலை மற்றும் பற்றாக்குறையினை நிதியீட்டம் செய்யும் கூற்றில் குறிப்பு இலக்கம் 14 இன் மூலம் உள்நாட்டு கடன் மீளச் செலுத்தவதற்குரிய தகவல்கள்

வெளிப்படுத்தப்பட்ட போதிலும் 2023 ஆம் ஆண்டின் போது வெளிநாட்டு கடன் மீளச் செலுத்தும் பெறுமதியான ரூபா 337,296 மில்லியனுக்கு உரிய அவ்வாறான குறிப்பொன்று சமர்ப்பிக்கப்பட்டிருக்கவில்லை.

(சொ) பங்களிப்பாளர்களினால் அனுப்பப்பட்ட கடன் மீதியை உறுதிப்படுத்துதல், அரசாங்கத்தின் நிதிக் கூற்றுக்களுடன் கணனி கடன் முகாமைத்துவ முறைமையில் 854-1 அறிக்கையுடன் ஒப்பீடு செய்யும் போது 13 கடன் வகைகளுக்கு உரிய மீதி ரூபா 4,775 மில்லியன் அதிகரித்தும், 14 கடன் வகைகளுக்குரிய ரூபா 5,126 மில்லியன் குறைத்தும் அரசாங்கத்தின் நிதிக் கூற்றுக்களில் அறிக்கையிடப்பட்டிருந்தமை அவதானிக்கப்பட்டது.

(சோ) கடன் வழங்கும் நிறுவனத்திடம் இருந்து கிடைத்த கடன் மீதி உறுதிப்படுத்தலை பரீட்சித்த போது சில கடன் மீதிகளை உறுதிப்படுத்தும் கடிதங்களுக்கு செலுத்த வேண்டிய (Fee Overdue Amount) கட்டணமாக அ.டொலர் 50,793 தொகையில் திரவ கட்டணமாக (Liquidity Fee) யூரோ 92,032 தொகையும் காண்பிக்கப்பட்டிருந்தது. மேலும் Raiffeisen வங்கியின் மூலம் சமர்ப்பிக்கப்பட்டுள்ள கடன் மீதி உறுதிப்படுத்தலுடன் பிணைகளை (Collaterals) வழங்குதல் தொடர்பான தகவல்கள் வழங்கப்பட்டிருந்தது. இது தொடர்பாக மீளாய்வாண்டின் நிதிக்கூற்றுக்களில் கணக்கீடு செய்தேனும் வெளிப்படுத்தப்பட்டிருக்கவில்லை.

(சௌ) கடன் இலக்கம் 2021015 இற்குரிய செலுத்த வேண்டிய XDR 89,037 பெறுமதியான கடன்கொடுத்தோர் நிறுவனமான சர்வதேச அபிவிருத்தி நிறுவனத்தால் (International Development Association) கைவிடப்பட்டிருந்தாக அந்த நிறுவகத்தால் சமர்ப்பிக்கப்பட்ட கடன் மீதி உறுதிப்படுத்தலில் குறிப்பிடப்பட்டிருந்த போதிலும் அதற்குரிய மீளாய்வாண்டிற்குரிய நிதிக்கூற்றுக்களின் சீராக்கல்கள் மேற்கொள்ளப்பட்டதா என கணக்காய்வில் உறுதிப்படுத்தப்படவில்லை.

(ட) நிலுவை தவணைப் பணம் மேலதிக தாமத வட்டிக் கட்டணத்தின் கீழ் வருகின்ற ஐக்கிய அமெரிக்க தூதுவர் அலுவலகம் மூலம் சமர்ப்பிக்கப்பட்ட கொடுப்பனவுகள் கைவிடப்பட்ட 18 கடன் தவணைகளுக்குரிய கடன் மீதி உறுதிப்படுத்தலின் பிரகாரம் 2023 திசெம்பர் 31 இல் உள்ளவாறு கடன் மீதிகளின் பெறுமதி USD 58,784,368 ஆக இருந்ததுடன் கைவிடப்பட்டுள்ள கடன் தவணைப்பணத்தின் பெறுமதி USD 25,439,860 ஆக ஆண்டின் நிதிக்கூற்றுக்களை கணக்கீடு செய்து வெளிப்படுத்தப்பட்டிருக்கவில்லை.

(டா) தீர்வையாதல் பிற்போடப்பட்ட காலப்பகுதியை கருத்திற்கொள்ளும் போது 2023 ஆம் ஆண்டுக்கு உரியதாக பிற்போடப்பட்ட வெளிநாட்டுக் கடன் 2023 மே 07 ஆந் திகதி அச்சிடப்பட்ட கணனி மயப்படுத்தப்பட்ட கடன் முகாமைத்துவ முறைமையில் 814-1 அறிக்கையில் அந்த தீர்வையாதல் உள்ளடக்கப்பட்ட போதிலும், 2024 பெப்ரவரி 17 ஆந் திகதி

அச்சிடப்பட்ட அறிக்கையில் உள்ளடக்கப்படாதிருந்ததுடன் அதன் பிரகாரம் ரூபா 1,290 மில்லியனான வெளிநாட்டுக் கடன் நிலுவை அரசின் நிதிக்கூற்றுக்களிலும் தீர்வையாகிய கடனாக கணக்கு வைத்தல் கைவிடப்பட்டிருந்தமை அவதானிக்கப்பட்டது.

(டி) 2023 திசெம்பர் 31 ஆந் திகதி வரை அரசாங்கத்தால் மூலதன பங்களிப்பாக ரூபா 1,124,665,353,761 வழங்கப்பட்டிருந்த 13 பொது முயற்சிகளில் 2022 திசெம்பர் 31 இல் உள்ளவாறு அப் பெறுமதி ரூபா 1,047,966,900,772 ஆக இருந்ததுடன் அந்த நிறுவனங்களின் நிதிக்கூற்றுக்களின் படி 2022 திசெம்பர் 31 இல் உள்ளவாறு அவற்றின் தேறிய சொத்துக்கள் (மொத்த சொத்துக்கள் – மொத்த வெளிப் பொறுப்புக்கள்) பெறுமதிகளின் மறை பெறுமதி ரூபா 630,632,144,273 ஆக இருந்தது. அதன் பிரகாரம் அரசாங்கத்தின் நிதிக்கூற்றுக்களில் நிதிச் சொத்துக்களின் கீழ் இந்த மூலதன பங்களிப்பு காண்பிக்கப்பட்ட போதும் அப் பெறுமதி முழுமையாக பதிவழித்தல் (impairment) முழுமையாக வெளிப்பொறுப்புக்களின் கீழ் பேணி செல்கின்ற நிலைமைக்கு உட்பட்டு இருந்தமை அவதானிக்கப்பட்டது. மேலும் இதற்காக அடிப்படையாக தாக்கம் அளித்த உரிய நிறுவன நட்ட பெறுவனவின் காரணமாக நிறுவகிக்கப்பட்ட இலாபம் மறை பெறுமதியை கொண்டிருந்தமை மேலும் அவதானிக்கப்பட்டது.

(டீ) 2023 திசெம்பர் 31 இல் உள்ளவாறு ரூபா 1,019,627,985,708 மற்றும் 2022 திசெம்பர் 31 இல் உள்ளவாறு ரூபா 892,034,785,542 ஆன அரசாங்கத்தின் மூலதன பெறுமதியுடன் 05 பொது முயற்சிகள் 2022 திசெம்பர் 31 இல் உள்ளவாறு தேறிய சொத்துக்களின் பெறுமதி ரூபா 371,771,137,033 மாத்திரம் ஆகும். ஆதன் பிரகாரம் இந்த அரசாங்க தொழில் முயற்சிகளில் முதலீடு செய்யப்பட்ட மூலதன பங்களிப்பு பெறுமதி (impairment) குறைவடைந்து செல்கின்றமை அவதானிக்கப்பட்டது.

(டு) 2022 திசெம்பர் 31 இல் உள்ளவாறு காணப்பட்ட அரசாங்கத்தின் நிதி நிலைமைக் கூற்றின் பிரகாரம் அரசாங்க தொழில் முயற்சிகளுக்கான அரசாங்க மூலதன பங்களிப்பு பெறுமதி ரூபா 2,165,981,657,905 ஆக இருந்ததுடன் அதில் ரூபா 2,121,653,720,125 அரசாங்கத்தின் கூட்டுத்தாபனம், நியதிச்சட்ட சபை மற்றும் அரசாங்கத்திற்கு சொந்தமான கம்பனிகளில் முதலீடு செய்யப்பட்டிருந்தது. ஒட்டு மொத்தமாக எடுக்கப்பட்ட அரசாங்கத்திற்குச் சொந்தமான இந்த தொழில் முயற்சி நிறுவனங்களில் தேறிய சொத்துக்களின் மொத்த பெறுமதி 2022 திசெம்பர் 31 ஆந் திகதி வரையில் ரூபா 1,669,676,388,290 ஆக இருந்தது. அதன் பிரகாரம் மேற்கூறப்பட்ட மூன்று வகைகளுக்குரிய அரசாங்கத்தின் பங்களிப்பு அந்த நிறுவனங்களின் தேறிய சொத்துக்களுடன் ஒப்பிடும் போது 21 சதவீதத்தால் அதாவது ரூபா 451,977,331,835 இனால் வலுவிலந்திருந்தமை அவதானிக்கப்பட்டது.

(டூ) 2022 ஆம் ஆண்டில் அரசாங்கத்தால் முதலீடு செய்யப்பட்ட 32 நியதிச்சட்ட சபைகளுக்குரிய ரூபா 117,718,706,426 தேறிய இலாபம் உழைக்கப்பட்ட போதிலும் 36 அரசாங்க கூட்டுத்தாபனங்கள் மற்றும் அரசாங்கத்திற்குச் சொந்தமான 30 கம்பனிகளுக்குரிய ரூபா

804,795,113,607 மற்றும் ரூபா 133,722,486,417 ஆக தேறிய நட்டம் உழைத்ததன் காரணமாக 98 சதவீதத்திற்குரிய ஒட்டுமொத்தமாக ரூபா 820,798,893,548 தேறிய நட்டம் உழைக்கப்பட்டமை அவதானிக்கப்பட்டது. இலங்கை மத்திய வங்கியின் அறிக்கையின் படி 2022 ஆம் ஆண்டில் நடு ஆண்டு சனத்தொகை 22,181,000 ஆக இருந்ததுடன் அதன் பிரகாரம் அரசாங்கத்திற்குச் சொந்தமான 98 தொழில் முயற்சிகளுக்காக 2022 ஆம் ஆண்டிற்காக செலவிடப்பட்ட ஒரு நபரின் தேறிய நட்டம் ரூபா 37,000 மாத்திரமாக இருந்தமை மேலும் அவதானிக்கப்பட்டது.

(டெ) 08 பொது முயற்சிகளால் சமர்ப்பிக்கப்பட்ட நேரடி மீதி உறுதிப்படுத்தல்களின் பிரகாரம் 2023 திசெம்பர் 31 ஆந் திகதியில் உள்ளவாறு அந்த நிறுவனங்களின் மூலதனப் பங்களிப்பு ரூபா 10,803 மில்லியனாக காணப்பட்டதுடன், அரசின் நிதிக்கூற்றுக்களின் பிரகாரம் அந்த மீதி ரூபா 4,323 மில்லியனாக காணப்பட்ட காரணத்தால் 2023 திசெம்பர் 31 ஆந் திகதியில் உள்ளவாறு அரசின் நிதிக்கூற்றுக்களினுள் மூலதனப் பங்களிப்பு ரூபா 6,479 மில்லியன் குறைத்துக் காண்பிக்கப்பட்டிருந்தது.

(டே) Sri Lanka Institute of Biotechnology (Pvt) Ltd என்ற நிறுவனத்தில் இருந்து கிடைத்த நேரடி மீதி உறுதிப்படுத்தலின் பிரகாரம் 2023 திசெம்பர் 31 இல் உள்ளவாறு பங்கொன்றின் விலை ரூபா 10 ஆன 52,472,573 பங்குகள் பொது திறைசேரிக்கு சொந்தமாக இருந்தமை குறிப்பிடப்பட்டிருந்த போதிலும் அரசாங்கத்தின் நிதிக்கூற்றுக்கள் குறிப்புக்களில் பங்கொன்றின் விலை ரூபா 100 ஆன 200,000 பங்குகள் மூலதன பங்களிப்பாக காணப்படுகின்றமை குறிப்பிடப்பட்டிருந்தது. அதன் பிரகாரம் 2023 திசெம்பர் 31 இல் உள்ளவாறு அந்த நிறுவனங்களுக்குரிய மூலதன பங்களிப்பு ரூபா 504,725,732 இணக்கமின்மை அவதானிக்கப்பட்டது.

(டை) 04 பொது முயற்சிகளின் நிதிக் கூற்றுக்கள் அரசாங்கத்தின் நிதிக் கூற்றுக்களுடன் ஒப்பீடு செய்யும் போது 2023 திசெம்பர் 31 இல் உள்ளவாறு அந்த நிறுவனங்களின் நிதிக் கூற்றுக்களின் படி மூலதனப் பங்களிப்பு ரூபா 113,071 மில்லியன் ஆக இருந்ததுடன் அரசாங்கத்தின் நிதிக் கூற்றுக்களின் பிரகாரம் அந்த மீதி ரூபா 123,878 மில்லியன் ஆனதன் காரணமாக 2023 திசெம்பர் 31 இல் உள்ளவாறு மூலதனப் பங்களிப்பு ரூபா 10,806 மில்லியன் இணக்கமின்மை அவதானிக்கப்பட்டது.

(டொ) 02 கம்பனிகளின் உரிமை பங்குகளின் எண்ணிக்கை மற்றும் அதன் பேரளவு பெறுமதியின் பிரகாரம் கணிப்பிடும் போது 2023 திசெம்பர் 31 இல் உள்ளவாறு பங்குப் பெறுமதி ரூபா 5,141 மில்லியன் ஆக இருந்த போதிலும் அது அரசாங்கத்தின் நிதிக் கூற்றுக்களில் ரூபா 14,476 மில்லியன் ஆக காண்பிக்கப்பட்டிருந்தது. அதன் பிரகாரம் 2023 திசெம்பர் 31 இல் உள்ளவாறு அரசாங்கத்தின் நிதிக் கூற்றுக்களில் மூலதன பங்களிப்பில் ரூபா 9,336 மில்லியன் இணக்கமின்மை காணப்பட்டது.

(டோ) 1994 ஏப்ரல் 20 திகதிய இலக்கம் 30/94 கொண்ட அரச கணக்குகள் சுற்றறிக்கை பிரகாரம், வெளிநாட்டு மானியம் தொடர்பான அனைத்து கொடுக்கல் வாங்கல்களும் பொது திறைசேரியின் வெளிநாட்டு வளங்கள் திணைக்களத்தின் பணிப்பாளர் நாயகத்தினால் மேற்கொள்ள வேண்டுமென குறிப்பிடப்பட்ட போதும், மாதிரி பரிசோதனையின் மீது பெற்றுக் கொண்ட தகவல்களின் பிரகாரம், 2023 ஆண்டினுள் அவ்வாறு பொது திறைசேரியை அறிவூட்டாது 11 நிறுவனங்களுக்காக கூட்டுத் தொகை ரூபா 22,210 மில்லியன் ஆன வெளிநாட்டு மானியங்கள் நேரடியாக கிடைத்திருந்ததுடன் அப் பெறுமதிக்கு ஏற்பாடு பெற்றுக் கொண்டு நிதிக்கூற்றுக்களிற்கு உட்படுத்த நடவடிக்கை எடுத்திருக்கவில்லை.

(டௌ) 2023 திசெம்பர் 31 இல் உடன்படிக்கை செய்யப்பட்ட போதும் நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கைகள் அமைச்சினால் 2022 ஏப்ரல் மாதம் 12 திகதி வெளியிடப்பட்ட இடைக்கால வெளிநாட்டு கடன் செலுத்துவதை இடைநிறுத்தும் கொள்கை ரீதியான தீர்மானத்தின் பிரகாரம் 2022 ஏப்ரல் மாதம் 13 திகதி முதல் மீளாய்வாண்டு இறுதித் திகதிக்கு 401 கடன் உடன்படிக்கைகளிற்கு உரிய கடன் தவணைகளில் உள்ளடக்கப்பட்ட கடன்செலுத்துதலாக ரூபா 1,439,066 மில்லியனும், வட்டியாக ரூபா 673,964 மில்லியனும் செலுத்துவதை இடைநிறுத்தியிருந்த போதும் அது தொடர்பாக அரசின் நிதிக்கூற்றுக்களில் எவ்வித வெளிப்படுத்தல்களும் செய்திருக்கவில்லை.

(த) மீளாய்வாண்டின் போது உடன்படிக்கை செய்யப்பட்ட போதும் தேறாத கடன் இலக்கம் 2023015 இன் கீழ் XDR 148,500,000 அதாவது ரூபா 63,725 மில்லியன் வெளிநாட்டு கடன் தொடர்பாக அரசாங்கத்தின் நிதிக் கூற்றுக்களில் வெளிப்படுத்தப்பட்டிருக்கவில்லை.

(தா) 2021 திசெம்பர் 31 இல் உள்ளவாறு நடைபெற்ற ஒன்றிணைந்த நிதிய மறைப் பெறுமதியான ரூபா 990,490,932,444 மற்றும் தேறிய சொத்துக்கள் சீராக்கல் கணக்கில் மறைப் பெறுமதியான ரூபா 14,040,298,131,574 கூட்டப்பட்டு ரூபா 15,030,789,064,018 பொது நிதியம் (General Fund) உரிமை மூலதனம்/ தேறிய சொத்துக்கள் மாற்றங்கள் கூற்றில் குறிப்பிடப்பட்ட போதிலும், அந்த கணக்கீடு செய்தல் தொடர்பாக நிதிக் கூற்றுக்களில் வெளிப்படுத்தப்பட்டிருக்கவில்லை.

(தி) பொது முயற்சிகளின் நிதிக் கூற்றுக்களை பகுப்பாய்வு செய்த போது 06 பொது முயற்சிகளுக்குரிய ரூபா 6,053,920,627 பெறுமதியொன்று பொதுத் திறைசேரிக்கு செலுத்த வேண்டியிருந்தமை காண்பிக்கப்பட்ட போதிலும், அரசாங்கத்தின் நிதிக் கூற்றுக்களில் இந்த மீதிகளுக்குரிய நிறுவனங்களில் இருந்து கிடைக்க வேண்டியிருந்தமை வெளிப்படுத்தப்பட்டிருக்கவில்லை.

(தீ) அரசின் உரிமை பங்களிப்பு கொழும்பு பங்குச் சந்தையின் பட்டியலிடப்பட்ட கம்பனிகளில் மேற்கொண்ட முதலீடு மற்றும் பட்டியலிடப்படாத கம்பனிகளில் மேற்கொண்ட முதலீடாக வகைப்படுத்தியிருக்கவில்லை. மேலும் கொழும்பு பங்குச் சந்தையில் பட்டியலிடப்பட்ட கம்பனிகளில் உரிமையின் பெறுமதி அவற்றின் பெயரளவு பெறுமதியை அடிப்படையாகக்

கொண்டு கணக்கீடு செய்யப்பட்டிருந்த போதும், அவற்றின் 2023 திசெம்பர் 31 திகதியிலான சந்தை பெறுமதி நிதிக்கூற்றுக்களில் வெளிப்படுத்தப்பட்டிருக்கவில்லை.

இலங்கை கணக்காய்வு நியமங்களுக்கு (இக.நி) இணங்க எனது கணக்காய்வினை நான் மேற்கொண்டேன். இக் கணக்காய்வு நியமங்களின் கீழான எனது பொறுப்புக்கள் எனது அறிக்கையில் நிதிக்கூற்றுக்களின் கணக்காய்விற்கான கணக்காய்வாளரின் பொறுப்புக்கள் பந்தியில் மேலும் விபரிக்கப்படுகின்றன. எனது முனைப்பழியுள்ள அபிப்பிராயத்திற்கான அடிப்படை ஒன்றினை வழங்குவதற்கு போதியளவும் பொருத்தமானதுமான கணக்காய்வுச் சான்றுகளை நான் பெற்றுக் கொண்டுள்ளேன் என நான் நம்புகிறேன்.

1.3 விடயங்களை வலியுறுத்துதல்

நிதிக் கூற்றுக்களில் முக்கியமான கணக்கீட்டுக் கொள்கையில் நிதிக் கூற்றுக்களைச் சமர்ப்பிக்கும் படிவம் மாற்றப்பட்டதன் கீழ் நியாயமான சமர்ப்பித்தலை விருத்தி செய்வதற்காக அரசாங்கத்தின் நிதிக் கூற்றுக்களை சமர்ப்பிக்கும் படிவம் மாற்றப்பட்டிருந்தமையும், நிதிசார் அறிக்கையின் தேவை மற்றும் நியதிச்சட்டரீதியிலான தேவைகள் மற்றும் பாதீட்டு செயலாற்றல் அறிக்கைக்காக புதிய அறிக்கையிடல் படிவம் தயாரிக்கப்பட்டிருந்தமையும், இணக்கக்கூற்றுக்கள் தேவையான சந்தர்ப்பங்களின் போது தயாரித்து வழங்கப்பட்டிருந்தமையும் காண்பிக்கப்பட்டிருந்தது. எனினும் மீளாய்வாண்டில் நிதிக் கூற்றுக்களுக்குரிய முன்னைய ஆண்டின் ஒப்பீட்டு ரீதியான தகவல்கள் சமர்ப்பிக்கும் போது மீண்டும் காண்பிக்கப்படுகின்றமை அந்த பெறுமதிகளுக்கு மேலே காண்பிக்கப்படாதிருந்த போதிலும், உரித்தான வகையில் ஒப்பீட்டு ரீதியான தொகைகள் மீண்டும் காண்பிக்கப்படுகின்றமை நிதிக் கூற்றுக்களில் முக்கியமான கணக்கீட்டு கொள்கையில் குறிப்பிடப்பட்டுள்ளது.

இந்த விடயங்களின் அடிப்படையில் எனது அபிப்பிராயம் முனைப்பழியுள்ளதாக்கப்படுகின்றது.

1.4 நிதிக்கூற்றுக்கள் தொடர்பாக பிரதான கணக்கீட்டு உத்தியோகத்தரின் பொறுப்பு

இந்த நிதிக்கூற்றுக்களை பொதுவான ஏற்றுக்கொள்ளப்பட்ட கணக்கீட்டு தத்துவங்களுக்கு இணங்க மற்றும் 2018 இன் 19 ஆம் இலக்க தேசிய கணக்காய்வு அதிகாரச்சட்டத்தின் 38 ஆம் பிரிவில் குறிப்பிடப்படடுள்ள ஏற்பாடுகளுக்கமைய தயாரித்து சரியாகவும் நியாயமாகவும் சமர்ப்பித்தல் மற்றும் மோசடி அல்லது தவறுகளின் காரணமாக ஏற்படக்கூடிய பொருண்மையான பிறழ் கூற்றுக்களிலிருந்து விடுபட்ட நிதிக்கூற்றுக்களைத் தயாரிப்பதற்கு அவசியமானதென முகாமைத்துவம் நிர்ணயிக்கின்ற அத்தகைய உள்ளகக் கட்டுப்பாடுகள் என்பவற்றினை தீர்மானித்தல் பிரதான கணக்கீட்டு உத்தியோகத்தரின் பொறுப்பாக உள்ளது. 2018 இன் 19 ஆம் இலக்க தேசிய கணக்காய்வு அதிகாரச்சட்டத்தின் 16(1) ஆம் பிரிவின் பிரகாரம் அமைச்சினால் வருடாந்த மற்றும் காலரீதியான நிதிக்கூற்றுக்களை தயாரிக்கக்கூடியவாறு அனைத்து வருமானங்கள், செலவினங்கள், சொத்துக்கள் மற்றும் பொறுப்புக்கள் தொடர்பான புத்தகங்கள் மற்றும் பதிவேடுகளை முறையாக பேணுதல் வேண்டும்.

தேசிய கணக்காய்வு அதிகரச்சட்டத்தின் 38(1)(இ) உப பிரிவின் பிரகாரம் அமைச்சின் நிதிக் கட்டுப்பாட்டிற்காக ஆக்கபூர்வமான உள்ளக கட்டுப்பாட்டு முறைமையினை தயாரித்து பேணிச் செல்லப்படுவதாக பிரதான கணக்கீட்டு உத்தியோகத்தர் சான்றுபடுத்த வேண்டியதுடன், அந்த கட்டமைப்பின் ஆக்கபூர்வமான தன்மை தொடர்பில் முன்னர் மேற்கொள்ளப்பட்ட மீளாய்வொன்றினை மேற்கொண்டு, அதற்கமைய கட்டமைப்பினை ஆக்கபூர்வமானதாக நடாத்திச் செல்வதற்கு தேவையான மாற்றங்கள் மேற்கொள்ளப்பட வேண்டும்.

1.5 நிதிக்கூற்றுக்களின் கணக்காய்வு தொடர்பாக கணக்காய்வாளரின் பொறுப்பு

ஒட்டுமொத்தமாக நிதிக்கூற்றுக்கள், மோசடி அல்லது தவறுகளின் காரணமாக ஏற்படக்கூடிய பொருண்மையான பிறழ் கூற்றுக்களிலிருந்து விடுபட்டதாக நியாயமான உறுதிப்படுத்தலொன்றைப் பெற்றுக்கொள்வது மற்றும் எனது அபிப்பிராயம் உள்ளடக்கப்பட்ட கணக்காய்வாளர் தலைமை அதிபதியின் அறிக்கை வழங்குவது எனது நோக்கமாகும். நியாயமான உறுதிப்படுத்தல் உயர் மட்டத்திலான உறுதிப்படுத்தலொன்றாக இருந்த போதிலும் இலங்கை கணக்காய்வு நியமங்களின் பிரகாரம் கணக்காய்வினை மேற்கொள்ளும் போது அது எப்போதும் பொருண்மையான தவறான கூற்றுக்களின் இல்லாமை என்பதன் உறுதிப்படுத்தலொன்றல்ல. மோசடிகள் அல்லது தவறுகள் தனியாகவோ கூட்டாகவோ தாக்கமளிப்பதால் பொருண்மையான தவறான கூற்றுக்கள் இருக்க கூடியதாக இருப்பதுடன் இந்நிதிக்கூற்றுக்களை அடிப்படையாகக் கொண்டு பயன்படுத்துவோரால் பொருளாதார தீர்மானங்கள் எடுக்கும் போது அது தொடர்பாக கருத்திற் கொள்ளப்படல் வேண்டும்.

என்னால் துறைசார் வெளிப்படை மற்றும் தொழில்துறை பின்னணியுடன் இலங்கை கணக்காய்வு நியமங்களின் பிரகாரம் கணக்காய்வு செய்யப்பட்டன. மேலும்,

- மோசடி அல்லது தவறுகளின் காரணமாக நிதிக்கூற்றுக்களில் ஏற்படக்கூடிய பொருண்மையான பிறழ் கூற்று ஆபத்தின் இனங்காணும் போதும் மதிப்பீட்டின் போது சந்தர்ப்பத்திற்கு பொருத்தமான கணக்காய்வு நடைமுறைகளை திட்டமிடுவதன் மூலம் மோசடிகள் அல்லது தவறுகளின் காரணமாக ஏற்படக்கூடிய ஆபத்துகளை தவிர்த்துக் கொள்வதற்கும் போதுமான மற்றும் பொருத்தமான கணக்காய்வுச் சான்றுகளைப் பெற்றுக்கொள்ளல் எனது அபிப்பிரயாத்திற்கு அடிப்படையாகும். பொருண்மையான பிறழ் கூற்றினால் எழும் தாக்கங்களினை விட மோசடிகளால் இடம்பெறும் தாக்கம் பாரியதாக இருப்பதுடன் தவறான கூட்டிணைவு, தவறான ஆவணங்களைத் தயாரித்தல், வேண்டுமென்றே விட்டுவிடுதல் அல்லது உள்ளக கட்டுப்பாட்டை தவிர்ப்புச் செய்தல் மோசடியொன்று ஏற்படுவதற்கு காரணமாகின்றது.

- சந்தர்ப்பத்திற்குப் பொருத்தமான கணக்காய்வு நடைமுறைகளை திட்டமிடும் பொருட்டு உள்ளகக் கட்டுப்பாடு தொடர்பாக அறிந்து கொள்வதற்காகவன்றி, உள்ளக கட்டுப்பாட்டின் ஆக்கபூர்வமானதன்மை தொடர்பாக அபிப்பராயமொன்றை தெரிவிப்பதற்கு அல்ல.

- வெளிப்படுத்தல்கள் உள்ளடக்கப்பட்ட நிதிக்கூற்றுக்களின் கட்டமைப்பு மற்றும் உள்ளடக்கத்திற்காக அடிப்படையாக கொள்ளப்பட்ட கொடுக்கல் வாங்கல்கள் மற்றும் சம்பவங்களை பொருத்தமான மற்றும் நியாயமான முறையில் நிதிக்கூற்றுக்களில் உள்ளடக்கப்பட்டுள்ளமையை மதிப்பாய்வு செய்தல்.

- ஒட்டுமொத்தமாக நிதிக்கூற்றுக்களை சமர்ப்பிக்கும் போது நிதிக்கூற்றுக்களின் கட்டமைப்புகள் மற்றும் உள்ளடக்கத்திற்காக அடிப்படையாக கொள்ளப்பட்ட கொடுக்கல் வாங்கல்கள் மற்றும் சம்பவங்கள் பொருத்தமானதாகவும் நியாயமாகவும் உள்ளடங்கியுள்ளதாக,

எனது கணக்காய்வில் இனங்காணப்பட்ட முக்கியமான கணக்காய்வு கண்டுபிடிப்புகள், உள்ளக கட்டுப்பாட்டிலான முக்கியமான குறைபாடுகள் மற்றும் ஏனைய விடயங்கள் தொடர்பில் பிரதான கணக்கீட்டு உத்தியோகத்தருக்கு அறிவிக்கப்பட்டது.

2. செயற்பாட்டு மீளாய்வு

2.1 சட்டங்கள், விதிகள் மற்றும் பிரமாணங்களிற்கு இணக்கமின்மைகள்

பின்வரும் சட்டங்கள், விதிகள் மற்றும் பிரமாணங்களிற்கு இணக்கமின்மைகள் அவதானிக்கப்பட்டன.

(அ) 2003 இன் 3 ஆம் இலக்க நிதி முகாமைத்துவ (பொறுப்பு) அதிகாரச்சட்டம்

(i) 2021 இன் 12 ஆம் இலக்க நிதி முகாமைத்துவ (பொறுப்பு) (திருத்தம்) அதிகாரச்சட்டத்தினால் மற்றும் 2013 இன் இலக்கம் 15 கொண்ட நிதி முகாமைத்துவ (பொறுப்பு) (திருத்தம்) அதிகாரச்சட்டத்தினால் திருத்திய 2003 இன் இலக்கம் 3 கொண்ட நிதி முகாமைத்துவ (பொறுப்பு) அதிகாரச்சட்டம் பிரகாம், ஏதேனும் ஆண்டு இறுதியில் காணப்பட முடியுமான உச்ச பொறுப்பு பெறுமதி அவ்வாண்டிற்கான மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தியின் 80 சதவீதத்தை விஞ்சக்கூடாத போதும் 2023 திசெம்பர் 31 திகதி அவ் எல்லை 104.06 சதவீதம் வரை விஞ்சியிருந்தது. விபரம் பின்வருமாறு

பொறுப்புக்கள்	2023 திசெம்பர் 31 இல் உள்ளவாறு பொறுப்புக்கள் பெறுமதி * ரூபா பில்லியன்
வங்கி மேலதிக பற்று	80
மத்திய வங்கி முற்பணம்	-
அரசாங்க கடன்கள்	29,150
நிதிக்கூற்றுக்களினூடாக கணக்கீடு செய்யப்படாத பொறுப்பு	
- கணக்கீடு செய்யப்படாத வெளிநாட்டுக் கடன்-	15
மொத்த பொறுப்புக்கள்	29,245
மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தி	28,103
மொத்த பொறுப்புக்கள் மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தியின் சதவீதமாக (%)	**104.06**

* பொது திறைசேரியின் பிணைமுறி மீது அரச முயற்ச்சிகள் மூலம் பெற்றுக் கொண்டுள்ள கடனிற்காக வங்கிக்கு வழங்கியுள்ள பிணைமுறி மற்றும் நிவாரணக் கடித பெறுமதியான ரூபா 2,034 பில்லியன் மற்றும் அமைச்சு, திணைக்களம் மற்றும் விஷேட செலவு அலகுகளில் கணக்காய்விற்கு சமர்ப்பித்த பொறுப்புக்கள மற்றும் கடப்பாடுகள் கூற்று பிரகாரம் ரூபா 117 பில்லியன் பெறுமதியான பொறுப்புக்கள் மேற்குறிப்பிட்ட பொறுப்புக்களிற்கு உட்படுத்தப்பட்டிருக்கவில்லை.

(ii) "2006 ஆண்டிறுதியில் வரவுசெலவுத் திட்ட இடைவெளி, அவ் ஆண்டிற்காக மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தியின் ஐந்து சதவீதத்தை விஞ்ஞாததாக மற்றும் அம் மட்டத்தை அதன் பின்னர் தொடர்ந்து பேணிச் செல்வதற்கு பொறுப்பேற்று அரச கடனை தூரநோக்கு மட்டம் வரை குறைத்தல்" அரசாங்கத்தினால் கடைபிடிக்க வேண்டிய பொறுப்புவாய்ந்த நிதி முகாமைத்துவத்திற்கு அடிப்படையான நோக்கமாக 2003 இன் இலக்கம் 3 கொண்ட நிதி முகாமைத்துவ (பொறுப்பு) சட்டத்தின் 3(அ) பிரிவில் காட்டப்படுகிறது. எனினும் மீளாய்வாண்டின் மதிப்பிடப்பட்ட பாதீட்டு இடைவெளியை, மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தியின் ஐந்து சதவீதத்தை விஞ்சாதவாறு மதிபிடவும், மீளாய்வாண்டு இறுதியிலான உள்ளவாறான பாதீட்டு இடைவெளி, மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தியின் ஐந்து சதவீதத்தை விஞ்சாதவாறு பேணிச் செல்ல நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கை அமைச்சிற்கு இயலாதிருந்தமை அவதானிக்கப்பட்டது. அதன் பிரகாரம்,

மீளாய்வாண்டில் அந்த சதவீதங்கள் முறையே மதிப்பிடப்பட்ட பாதீட்டு இடைவெளிக்குரியதாக 13.46 சதவீதம் மற்றும் உள்ளவாறான பாதீட்டு இடைவெளிக்குரியதாக 9.19 சதவீதமாக காணப்பட்டது. விபரங்கள் பின்வருமாறு.

மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தி	பாதீட்டு இடைவெளி		மதிப்பிடப்பட்ட பாதீட்டு இடைவெளி, மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தியின் சதவீதமாக	உள்ளவாறான பாதீட்டு இடைவெளி, மதிப்பிடப்பட்ட மொத்த தேசிய உற்பத்தியின் சதவீதமாக
	மதிப்பிடப்பட்ட	உள்ளவாறான		
ரூபா பில்லியன்	ரூபா பில்லியன்	ரூபா பில்லியன்	சதவீதம்	சதவீதம்
28,103	3,783	2,584	13.46	9.19

(ஆ) இலங்கை சனநாயக சோசலிசக் குடியரசின் நிதிப் பிரமாணக் கோவை

நி.பி 373 இன் பிரகாரம், 2023 திசெம்பர் 31 திகதியில் உள்ளபடியாக அமைச்சு மற்றும் திணைக்களங்களின் 99 கட்டுநிதிக் கணக்குகளில் ரூபா 3,782 மில்லியனான வரவு மீதி தீர்க்கப்படாது காணப்பட்டது. அதில் ரூபா 50 மில்லியன் மீதியானது பல ஆண்டுகளாக நிலவி வருவதுடன், அம் மீதிகளை தீர்த்துக் கொள்ள 2023 திசெம்பர் 31 ஆந் திகதி வரையிலும் நடவடிக்கை எடுத்திருக்கவில்லை.

3. முகாமைத்துவ செயற்பாடுகள்

பின்வரும் அவதானிப்புக்கள் மேற்கொள்ளப்படுகின்றன.

(அ) மீளாய்வாண்டில் 07 பங்களிப்பாளர்களிடம் இருந்து 10 செயற்திட்டங்களுக்கு உரியதாக கிடைத்திருந்த போதும், உரிய நோக்கத்திற்கு ஈடுபடுத்தாமல் கூட்டுமொத்தமாக ரூபா 73,426,055 வெளிநாட்டு மானியம் மீண்டும் வழங்குனருக்கு அனுப்பி வைக்கபட்டிருந்தது.

(ஆ) அரசாங்கத்தின் அங்கீகரிக்கப்பட்ட 07 திறைசேரி முற்பணக் கணக்குகளில் 2023 திசெம்பர் 31 இல் உள்ளவாறு கூட்டுமொத்தமாக ரூபா 1,293,506,349 மீதியொன்று தீர்த்து வைக்கப்படாமல் பல வருட காலமாக தொடர்ச்சியாக பேணிச் செல்லப்பட்டிருந்தது.

(இ) அரசாங்க உத்தியோகத்தர்களின் 14 முற்பணக் கணக்குகளின் கூட்டுமொத்தமான ரூபா 9,027,522 மீதி மற்றும் மேலும் 02 முற்பணக் கணக்குகளின் கீழ் கூட்டுமொத்தமான ரூபா 408,233 ஆன மறை மீதி என்பன தீர்த்து வைக்கப்படாமல் பல வருட காலமாக தொடர்ச்சியாக பேணிச் செல்லப்பட்டிருந்தது.

(ஈ) 2008 மே 22 திகதி நிதி அமைச்சினால் வெளியிடப்பட்ட இலக்கம் 1550/7 கொண்ட அதிவிஷேட வர்த்தமானியின் 7 பந்தி பிரகாரம் இலங்கையிலிருந்து ஆரம்பமாகும் விமான பயணத்திற்காக இலங்கைக்கு வெளியில் விநியோகிக்கும் அல்லது விற்வனை செய்யும் ஒவ்வொறு பயணச் சீட்டு தொடர்பாகவும் அவ்வாறான பயணச் சீட்டு விற்பனை செய்த முறை மற்றும் அல்லது விநியோகிப்பதை கவனிக்காது அ.டொ 60 மிகை அறவீடு அல்லது அத்தொகைக்கு சமமான தொகை அறவிட வேண்டுமெனவும், அவ் வர்த்தமானியில் 8 பந்தி பிரகாரம் அவ்வாறு திரட்டும் மிகை அறவீட்டுத் தொகை சிவில் விமான சேவை பணிப்பாளர் நாயகத்தினால் நியமிக்கின்றவாறு திரண்ட நிதியத்திற்கு செலவு வைக்க வேண்டுமெனவும் குறிப்பிடப்பட்டுள்ளது. அதன் பிரகாரம் 2008 ஆகஸ்ட் 01 திகதி முதல் 2023 திசெம்பர் 31 திகதி வரை சிவில் விமான சேவை அதிகாரசபையினால் மிகை அறவீடாக ரூபா 22,113 மில்லியன் திரட்டியிருந்த போதும் அத்தொகையை திரண்ட நிதியத்திற்கு செலவு வைத்திருக்கவில்லை. மேலும் இது தொடர்பாக 2017 யூன் 12 திகதி சட்ட செயற்பாடுகள் திணைக்களத்தினால் சட்டமா அதிபர் திணைக்களத்தின் அபிப்பிராயமான "இம் மிகை அறவீட்டை தொடர்ந்தும் அறவிட இயலுமை காணப்படுவதாகவும், அம் மிகை அறவீட்டுத் தொகையை திரண்ட நிதியத்திற்கு செலவு வைக்கும் சட்ட கடப்பாடு காணப்படுவதாகவும்" குறிப்பிட்டு 2017 ஏப்ரல் 07 திகதிய சட்ட மா அதிபர் திணைக்களத்தினால் வெளியிடப்பட்ட கடிதத்துடன் பொது முயற்சிகள் திணைக்களத்தின் பணிப்பாளர் நாயகம் அறிவூட்டப்பட்டிருந்தார். அவ்வாறாயினும், கணக்காய்வு திகதியளவிலும் இம் மிகை அறவீட்டுத் தொகையை சிவில விமான சேவைகள் அதிகாரசபையிடமிருந்து அறவிட பொது முயற்சிகள் திணைக்களம் நடவடிக்கை எடுத்திருக்கவில்லை.

(உ) அரசாங்கத்தின் நிதிக் கூற்றுக்களின் பிரகாரம் 2023 திசெம்பர் 31 இல் உள்ளவாறு ரூபா 190,789,890,831 உப கடன் மீதி பெறவேண்டியதாக காணப்பட்டது. உரிய நிறுவனம் உப கடன் உடன்படிக்கையின் பிரகாரம் செலுத்தாமையின் காரணமாக 03 நிறுவனங்களுக்குரிய 05 வருடங்களுக்கு மேற்பட்ட ரூபா 1,316,324,489 நிலுவை உப கடன் மீதி காணப்பட்டது.

(ஊ) 2023 திசெம்பர் 31 இல் உள்ளவாறு உப கடனுக்காக கிடைக்க வேண்டிய வட்டி பெறுமதி ரூபா 9,439,025,443 ஆக இருந்ததுடன், 03 நிறுவனங்களுக்குரிய கடன் உடன்படிக்கையின் பிரகாரம் 05 வருடங்களுக்கு மேற்பட்ட அறவிட வேண்டிய வட்டி பெறுமதியின் கூட்டுமொத்தம் ரூபா 912,059,388 ஆக இருந்தது.

(எ) 2023 சனவரி 01 ஆம் திகதி வரையில் 14 நிறுவனங்களுக்குரிய உப கடன் உடன்படிக்கைகள் 29 இன் கீழ் காணப்பட்ட உப கடன் மீதிகளின் கூட்டு மொத்தமான ரூபா 34,492,805,854 தொகையில் மீளாய்வாண்டின் போது எந்தவொரு நிலுவைப் பணத்தையும் அறவிடுவதற்கு முடியாதிருந்தது.

(ஏ) மீளாய்வாண்டின் போது உள்நாட்டு கடன் மீள் கட்டமைப்பு நிகழ்ச்சித் திட்டத்தின் கீழ் உள்நாட்டு கடன் பின்வரும் பிரகாரம் மீள் கட்டமைக்கப்பட்டிருந்தது.

(i) இலங்கை மத்திய வங்கியினால் கொள்வனவு செய்ப்பபட்ட ரூபா 2,368,416,351,609 திறைசேரி உண்டியல் மற்றும் இலங்கை மத்திய வங்கியினால் அரசாங்கத்திற்கு வழங்கப்பட்ட ரூபா 344,728,000,400 முற்பண தொகை, ரூபா 220,797,000,000 பெறுமதியான புதிய திறைசேரி உண்டியல் மற்றும் ரூபா 2,492,347,352,009 பெறுமதியான புதிய திறைசேரி பிணை முறியாக மாற்றப்பட்டிருந்தது.

(ii) கூட்டுப் பெறுமதி ரூபா 3,204,461,897,219 ஆக காணப்பட்ட திறைசேரி பிணை 2023 செப்டம்பர் 14 ஆம் திகதி புதிய திறைசேரி பிணைமுறியாக மாற்றப்பட்டிருந்தது.

(iii) அ.டொலர் 788,237,384 பெறுமதியான இலங்கை அபிவிருத்தி பிணைமுறி 2023 ஆகஸ்ட் 15 ஆம் திகதி திறைசேரி பிணைமுறியாக மாற்றப்பட்டிருந்தது.

(iv) அரசாங்கத்தின் உள்நாட்டு சட்டத்தின் கீழ் விநியோகிக்கப்பட்ட அந்நிய செலாவணி வங்கிகளுக்குரிய மக்கள் வங்கியில் இருந்து பெறப்பட்ட அ.டொலர் 85,943,611 கடன் தொகை 2023 நவம்பர் 11 ஆம் திகதி திறைசேரி பிணை முறியாக மாற்றப்பட்டிருநததுடன், இலங்கை வங்கியில் இருந்து பெற்பபட்ட அ.டொலர் 240 மில்லியன் அந்நிய செலாவணி வங்கி பிரிவு கடன் மீள் கட்டமைப்பதற்றாக புரிந்துணர்வு உடன்படிக்கை 2023 நவம்பர் 02 ஆம் திகதி கைச்சாத்திடப்பட்டிருந்தது.

(ஐ) 2022 மார்ச் 31 ஆம் திகதி முதல் 2022 யூலை 22 ஆம் திகதி வரையான காலப் பகுதியில் நாட்டில் நடைபெற்ற நெருக்கடியான நிலைமையின் காரணமாக பாராளுமன்ற உறுப்பினர்களின் தனிப்பட்ட ஆதனங்களுக்கு ஏற்பட்ட இழப்பீடு தொடர்பாக 2022 இன் 43 ஆம் இலக்க ஒதுக்கீட்டு சட்டத்தின் 6(1) பிரிவில் குறிப்பிடப்பட்ட குறைநிரப்பு உதவி சேவை மற்றும் அவசர சந்தர்ப்ப பொறுப்புக்கள் செலவின தலைப்பின் மூலம் செலவின தலைப்பு 130 அரசாங்க பொது நிர்வாக உள்நாட்டு அலுவல்கள் மாகாண சபைகள் மற்றும் உள்ளூராட்சி அமைச்சுக்கு கிடைத்த குறைநிரப்பு பாதீட்டு மதிப்பீட்டு நிதி ஏற்பாட்டை பயன்படுத்தி 41 பாராளுமன்ற உறுப்பினர்களுக்காக ரூபா 1,050,339,626 தொகை மீளாய்வாண்டில் இழப்பீடாக செலுத்தப்பட்டிருந்தமை அவதானிக்கப்பட்டது.

(ஒ) பொது முயற்சிகளை மீள்கட்டமைப்பதற்குரியதாக பின்வரும் அவதானிப்புக்கள் மேற்கொள்ளப்பட்டது.

(i) பொது முயற்சிகளை மீள் கட்டமைப்பதற்குரிய நிதி பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கை அமைச்சின் கீழ் பொது முயற்சிகள் மீள் கட்டமைப்பு அலகொன்று ஸ்தாபித்து 2022 திசெம்பர் 01 ஆம் திகதி முதல் அமுல்படுத்தப்பட்டிருந்தது.

(ii) அரசாங்கத்திற்கு சொந்தமான பொது முயற்சிகள் மறுசீரப்பு கொள்கையின் 02 ஆவது மூலதத்துவங்களில் குறிப்பிடப்பட்ட பிரகாரம் நிர்வாக கம்பனியை ஸ்தாபித்தல் மற்றும் 2023 மே 15 ஆம் திகதி அமைச்சரவை அங்கீகாரம் வழங்கப்பட்ட இலக்கம் MF/036/CM/2023/107 மற்றும் 2023 மே 08 ஆம் திகதிய அமைச்சரவை குறிப்பில் 4.2

மற்றும் 4.3 பந்தியின் பிரகாரம் அமைச்சரவை குறிப்பு இணைப்பு 02 மற்றும் 03 இல் பட்டியல் இடப்பட்டுள்ள 72 நிறுவனங்களை மீள் கட்டமைப்பதற்காக கட்டுப்பாட்டு கம்பனி (HOCO) இற்கு அதன் ஒன்றிணைந்த கையளிப்பதற்கு காண்பிக்கப்பட்ட போதிலும், 2023 திசெம்பர் 31 ஆம் திகதி வரையிலும் மீள் கட்டமைப்பதற்கான கட்டுப்பாட்டு கம்பனி (HOCO) ஸ்தாபிக்கப்பட்டிருக்கவில்லை.

(iii) மேலும், அந்த கட்டுப்பாட்டு கம்பனிக்கு (HOCO) கையளித்து மீள் கட்டமைப்பதற்கு மேற்கூறப்பட்ட குறிப்பில் இணைப்பு 01 பட்டியலில் குறிப்பிடப்பட்ட 08 நிறுவனங்கள் தற்போது வரையில் கட்டுப்பாட்டு கம்பனிக்கு கையளிக்காமல் மீள் கட்டமைப்பின் கீழ் அகற்றும் (Divesting) செயற்பாடுகளுக்காக கொடுக்கல் வாங்கல் ஆலோசனையாளரை தெரிவு செய்து அவர்களின் உதவியின் கீழ் அந்த நிறுவனங்களுக்காக கேள்வி கோரும் செயற்பாடுகளுக்கு தீர்மானிக்கப்பட்டிருந்தது.

(ஓ) திறைசேரி செயற்பாட்டு நடவடிக்கைகளை இலகுபடுத்துவதற்காக ஒன்றிணைந்த மென்பொருள் முறைமையொன்று நிதி மற்றும் திட்டமிடல் அமைச்சிற்காக ஒன்றிணைந்த திறைசேரி முகாமைத்துவ தகவல் முறைமையொன்று (ITMIS) அறிமுகப்படுத்துதல் 2010 ஆம் ஆண்டின் போது ஆரம்பிக்கப்பட்டிருந்ததுடன், அதற்காக ஒட்டுமொத்த முதலீட்டில் மதிப்பீடு செய்யப்பட்ட கிரயம் ரூபா 7,920 மில்லியனுக்கு சமமான அ.டொலர் 60 மில்லியன் ஆகும். 2023 திசெம்பர் 31 ஆம் திகதி வரையில் அண்ணளவாக 13 வருட காலம் கடந்திருந்ததுடன், கணக்காய்விற்கு கிடைத்த தகவலின் அடிப்படையில் ரூபா 5,647 மில்லியன் செலவினம் செய்யப்பட்டிருந்த போதிலும், இந்த முறைமை அமுல்படுத்துவதற்கு எதிர்பார்க்கப்பட்ட ஆரம்ப பிரதான செயற்பாடுகளில் 13 துறைகளை முழுமையாக அபிவிருத்தி செய்து அமுல்படுத்தும் நிலைமைக்கு உட்படுத்தியிருக்கவில்லை. எனினும், கணக்காய்விற்கு சமர்ப்பிக்கப்பட்ட தகவல்களின் பிரகாரம் 2023 திசெம்பர் 31 ஆம் திகதி வரையில் ITMIS முறைமை தொடர்பாக கைச்சாத்திடப்பட்ட உடன்படிக்கையின் பிரகாரம் 2023 திசெம்பர் 31 இல் உள்ளவாறு ரூபா 43,887,382 மற்றும் அ.டொலர் 989,103 தொகையும் உரிய கம்பனிக்கு செலுத்த வேண்டியதாக காணப்பட்டமை அவதானிக்கப்பட்டது.

(ஔ) மேலும் இந்த ITMIS ஆரம்பத்தில் இருந்து அது அமுல்படுத்துவதற்கு எதிர்பார்க்கப்பட்ட சம்பள முகாமைத்துவ செயற்பாட்டு துறைகள் ஸ்தாபித்து அமுல்படுத்தாமல் 2016 ஆம் ஆண்டின் போது e-Payroll பெயருடைய ஏனைய சம்பள முகாமைத்துவ முறைமையொன்று நிதி அமைச்சுக்கு மாத்திரம் அறிமுகப்படுத்தப்பட்டிருந்ததுடன், அதற்காக 2023 திசெம்பர் 31 ஆம் திகதி வரையில் ரூபா 5,704,871 செலவினம் செய்யப்பட்டிருந்தது.

(க) 2023 ஆம் ஆண்டில் நிதிக் கூற்றுக்களின் குறிப்பு இலக்கம் 05 வெளிநாட்டு மானியம் (பணமாக பெற்றவை) இன் கீழ் மீளாய்வாண்டில் வெளிநாட்டு மானிய செலவினத்தின் கூட்டு மொத்தம் ரூபா 5,333 மில்லியனாக காண்பிக்கப்பட்டிருந்ததுடன், உரிய வைப்பு பேரேட்டின் பிரகாரம் அந்த செலவினங்களின் கூட்டுமொத்தம் ரூபா 5,302 மில்லியன் ஆகும். இந்த வேறுபாட்டில்

கூட்டு மொத்தமான ரூபா 31 மில்லியன் ஆன வெளிநாட்டு மானியம், உரிய நோக்கத்திற்கு ஈடுபடுத்தால் மீளாய்வாண்டில் அரச வருமானத்தில் செலவு வைக்கப்பட்டிருந்தது.

(கா) 2023 சனவரி 01 ஆந் திகதி வரையில் இலங்கை அரசாங்கத்திற்கு வெளிநாட்டு மானியமாக கிடைத்திருந்த போதிலும் 2023 திசெம்பர் 31 ஆந் திகதி வரையிலும் உரிய நோக்கங்களுக்கு ஈடுபடுத்தாமல் விளைவற்றுக் காணப்பட்ட வெளிநாட்டு மானியங்களின் பெறுமதி ரூபா 107.6 மில்லியன் ஆகும்.

(கி) 2023 திசெம்பர் 31 திகதி சமர்பிக்கப்பட்ட அரச உத்தியோகத்தர் முற்பணக் கணக்கிற்கான (8493) காலப் பகுப்பாய்வு அட்டவணை பிரகாரம், மாகாணசபைகளுக்கு இடமாறிச் சென்ற உத்தியோகத்தர், கூட்டுத்தாபனம், சபைகள் மற்றும் மாகாணசபைக்கு நிறந்தரமாக விடுவிக்கப்பட்ட உத்தியோகத்தர், மரணித்த உத்தியோகத்தர், ஓய்வுபெற்ற உத்தியோகத்தர், கடமை தடைவிதித்த உத்தியோகத்தர், கடமையை விட்டுச் சென்ற/ முடிவுறுத்திய உத்தியோகத்தர் இரட்டை அடிப்படையில் இடமாற்றம், வெளிநாடு சென்ற/ உள்நாட்டு விடுமுறை பெற்ற மற்றும் ஏனைய வகையின் கீழான உத்தியோகத்தர்களிடமிருந்து அறவிடப்பட வேண்டிய 05 ஆண்டுகள் மற்றும் 10 ஆண்டுகளிற்கிடையிலான கடன் மீதிகளின் கூட்டுமொத்தம் ரூபா 112,939,218 ஆக இருந்ததுடன் 10 ஆண்டுகளை விஞ்சிய மீதிகளின் கூட்டுமொத்தம் ரூபா 277,066,082 ஆக இருந்தது.

(கீ) 2022 ஆம் ஆண்டின் இறுதி வரையில் 17 அரசாங்க தொழில் முயற்சிகளுக்குரிய நடைமுறை விகிதம் நலிவான நிலையில் காணப்பட்டது. விசேடமாக இலங்கை விமான கம்பனியின் நடைமுறை விகிதம் 0.15 ஆன மிகவும் குறைந்த பெறுமதியை கொண்டிருந்தமை அவதானிக்கப்பட்டது. அதன் பிரகாரம் இந்த அரசாங்க இந்த பொதுமுயற்சிகளின் திரவத் தன்மை கஸ்டமான நிலைமைக்கு முகங்கொடுத்தல் கூடிய ஆபத்துடன் உள்ளமை மேலும் அவதானிக்கப்பட்டது.

(கு) 2022 ஆம் ஆண்டின் இறுதி வரை 16 பொது முயற்சி தொடர்பாக மிகை மூலதன நிலைமை அவதானிக்கப்பட்டது. இதில் சில நிறுவனங்களில் அரசாங்கத்தின் மூலதனத்தை விட செலுத்துவதற்குள்ள நீண்டகால கடன் உயர்ந்த பெறுமதியை கொண்டிருந்தது. மேலும் அரசாங்கத்தின் மூலதன பங்களிப்பு மறை பெறுமதியாக கொண்டுள்ள பொது முயற்சிகளும் அவதானிக்கப்பட்டுள்ளதுடன் அந்த நிறுவனங்கள் முழுமையாக நீண்ட கால கடனின் மூலம் நிதியேற்றம் செய்யப்பட்டிருந்தது. அதன் பிரகாரம் இந்த சகல நிறுவனங்களும் உயர்ந்த ஆகக் கூடிய நிதி ஆபத்திற்கு (Financial Risk) தொடர்ச்சியாக காணப்பட்டமை தொடர்பாக அதிக ஆபத்திற்கு முகங்கொடுத்து இருந்தமை மேலும் அவதானிக்கப்பட்டது.

(கூ) அரசாங்கத்தின் நிதிக் கூற்றுக்களின் பிரகாரம் மீளாய்வாண்டில் அரசாங்கத்திற்கு சொந்தமான வியாபாரங்களில் மூலனப் பங்களிப்பின் அதிகரிப்பு ரூபா 269,386 மில்லியனாக இருந்ததுடன் அதில் ரூபா 34,090 மில்லியன் அதாவது 13 சதவீதம் ஒவ்வொரு நிறுவனங்களினதும்

நடைமுறை வடிவத்தில் அதாவது கடன் மற்றும் கடன் வட்டி செலுத்துதல் மற்றும் சம்பளம் மற்றும் வேதனங்களை செலுத்துவதற்காக பொதுத் திறைசேரியிலிருந்து விடுவிக்கப்பட்ட தொகைகளை உள்ளடக்கி இருந்தது.

(கெ) அரசாங்கத்தின் நிதிக் கூற்றுக்களின் பிரகாரம் மீளாய்வாண்டில் அரசாங்கத்திற்கு சொந்தமான 05 பொது முயற்சிகளுக்காக ரூபா 176 மில்லியன் மூலதன பங்களிப்பு மேற்கொள்ளப்பட்டிருந்த போதிலும், அதற்காக திறைசேரிக்கு உரித்தான பங்குகளின் எண்ணிக்கையில் மாற்றம் அடைந்திருக்கவில்லை.

(கே) மிஹின் லங்கா (தனியார்) கம்பனி கலைத்தல் தொடர்பாக இலக்கம் MOF/DG/LAD/CO/142/2017 மற்றும் 2017 ஒக்டோபர் 30 ஆம் திகதிய அமைச்சரவை குறிப்பில் முன்மொழிவு இலக்கம் (அ), (ஆ) மற்றும் (இ) இற்கான இலக்கம் அமப/17/2383/733/026-1 மற்றும் 2017 நவம்பர் 08 ஆம் திகதிய அசைச்சரவை தீர்மானத்தில் அங்கீகாரம் வழங்கப்பட்டிருந்தது. அதன் பிரகாரம் திறைசேரி செயலாளரால் கம்பனியை கலைப்பதற்காக விஷேட முன்மொழிவொன்று அங்கீகரிக்கப்பட்டு வணிக நீதிமன்றத்தில் இருந்து கிடைத்த கோரிக்கையின் படி 2018 மார்ச் 18 ஆம் திகதி கலைப்பாளர் நீதிமன்றத்தால் நியமிக்கப்பட்ட நிலைமையின் போது மக்கள் வங்கியிலிருந்து அந்த நிறுவனம் பெற்ற கடன் தவணைப் பணம் மற்றும் வட்டி செலுத்துவதற்காக 2021 மற்றும் 2022 ஆம் ஆண்டுகளுக்காக முறையே ரூபா 272 மில்லியன் மற்றும் ரூபா 441 மில்லியன் ஆக கூட்டுமொத்தமாக ரூபா 713 மில்லியன் ஆன மூலதன பங்களிப்பொன்று மீளாய்வாண்டின் போது பொதுத் திறைசேரியில் இருந்து வழங்கப்பட்டிருந்தது.

(கை) மீளாய்வாண்டின் அரசாங்கத்தின் நிதிக் கூற்றுக்களில் கணக்கு குறிப்பு 15 இன் கீழ் இலங்கை டொலிகொம் நிறுவனத்தில் முதலீடு செய்யப்பட்ட பங்குகளின் எண்ணிக்கை குறிப்பிடப்படாதிருந்ததுடன், பெறுமதி ரூபா 1,271,480,516 ஆக குறிப்பிடப்பட்டிருந்தது. மேலும், இலங்கை டொலிகொம் நிறுவனத்தில் இருந்து கிடைத்த மீதி உறுதிப்படுத்தல் கடிதத்தின் பிரகாரம் 2023 திசெம்பர் 31 இல் உள்ளவாறு இலங்கை அரசாங்கத்திற்கு சொந்தமான இலங்கை டொலிகொம் நிறுவனத்தின் பங்கு உரிமை 50.23 சதவீதம் ஆக இருந்த போதும், அரசாங்கத்தின் நிதி கூற்றுக்களில் அது 49.5 சதவீதமாக காண்பிக்கப்பட்டிருந்தது.

(கொ) அரசாங்கத்தின் நிதிக் கூற்றுக்களின் பிரகாரம் மீளாய்வாண்டில் அரசாங்கத்திற்கு சொந்தமான தொழில் முயற்சிகளில் மூலதன பங்களிப்பின் அதிகரிப்பு ரூபா 269,386 மில்லியன் ஆக இருந்ததுடன், அதில் ரூபா 228,771 மில்லியன் அதாவது 85 சதவீதம் 2023 செப்டம்பர் 26 ஆம் திகதிய அமப 23/1812/604/118-1 என்ற அமைச்சரவை தீர்மானத்தின் கீழ் இலங்கை மின்சார சபை மற்றும் வரையறுக்கப்பட்ட இலங்கை விமான கம்பனியின் ஐந்தொகையில் மீள் கட்டமைப்பின் கீழ் மேற்கொள்ளப்பட்ட உரிமை மூலதன முதலீட்டின் காரணமாக அதிகரித்திருந்தது.

(கோ) 2019 சனவரி 01 ஆம் திகதி முதல் 2023 திசெம்பர் 31 ஆம் திகதி வரை வெளிநாட்டு மானியங்களை பெற்றுக் கொள்வதற்காக திறைசேரியினால் ஒவ்வொரு வெளிநாட்டு மானிய

நிறுவனங்கள் 13 நிறுவனங்களுடன் கூட்டுப் பெறுமதி ஜப்பான் யென் 984,000, யூரோ 134,810,000, அ.டொலர் 58,417,841, கொரியன் வொன் 400,000, சீன யுவான் 2,000,000,000 மற்றும் ரூபா 4,545,750 ஆக பல்வேறு நாணயங்களில் உடன்படிக்கைகள் கைச்சாத்திடப்பட்டிருந்த போதிலும், 2023 திசெம்பர் 31 ஆம் திகதி வரையிலும் அந்த வெளிநாட்டு மானியங்கள் கிடைத்திருந்தமைக்குரிய சான்றுகள் கணக்காய்விற்கு சமர்ப்பிக்கப்படவில்லை.

(கௌ) கடன் கொடுப்பனவுகள் தற்காலிகமாக கைவிடப்பட்டதன் காரணமாக 2022 ஏப்ரல் 12 ஆம் திகதி முதல் மேற்கூறப்பட்ட கடன் உடன்படிக்கைகளுக்குரிய பயன்படுத்தப்படாத மீதியின் அடிப்படையில் அர்ப்பணித்தல் கட்டணம் (Commitment Fee) செலுத்தப்படாதிருந்தமை கணக்காய்விற்கு அறிவிக்கப்பட்ட போதிலும், எதிர்காலத்தில் இந்த கடன் தொகைகளுக்குரிய பயன்படுத்தப்படாத மீதியின் அடிப்படையில் சராசரி அர்ப்பணித்தல் கட்டண பெறுமதி அல்லது கொடுப்பனவு தாமதத்தின் காரணமாக அப்பெறுமதியினை விட உயர்ந்த பெறுமதி செலுத்த வேண்டி ஏற்படும் ஆபத்து காணப்படுகின்றமை கணக்காய்வின் போது மேலும் அவதானிக்கப்பட்டது.

4. செயலாற்றுகை

4.1 வருமானங்களை மதிப்பீடு செய்தல்

(அ) 2023 ஆண்டில் மொத்த தேசிய உற்பத்தி ரூபா 27,630 பில்லியன் ஆக இருந்ததுடன், 2022 ஆண்டில் மொத்த தேசிய உற்பத்தி ரூபா 24,063 பில்லியன் ஆக இருந்தது. அதன் பிரகாரம் கடந்த ஆண்டுடன் ஒப்பிடுகையில் மொத்த தேசிய உற்பத்தி ரூபா 3,567 பில்லியனால் அதாவது 14.82 சதவீதத்தால் அதிகரித்திருந்தது.

(ஆ) 2023 ஆண்டிற்காக பாராளுமன்றத்தினால் அங்கீகரித்த வருடாந்த பாதீட்டு ஆரம்ப மதிப்பீட்டின் பிரகாரம் அரச வருமானம் ரூபா 3,408 பில்லியனாக இருந்ததுடன், கடந்த ஆண்டில் அது ரூபா 2,084 பில்லியனாக இருந்தது. அதன் பிரகாரம் கடந்த ஆண்டைவிட அரச வருமானம் ரூபா 1,324 பில்லியனால் அதாவது 64 சதவீதத்தினால் அதிகரித்து அரச பாதீட்டு மதிப்பீடு செய்யப்பட்டிருந்தது.

(இ) அந்த வருமான மதிப்பீட்டை அடிப்படையாகக் கொண்டு பாதீட்டு நிலுவையை மதிப்பிட்டிருந்த போதும் ஆரம்ப வருமான மதிப்பீடு வருமான மதிப்பீட்டு உத்தியோகத்தரினால் ரூபா 2,880 பில்லியனாக காட்டி ரூபா 528 பிலிலியனினால் குறைத்து திருத்தப்பட்டிருந்தது. அத் திருத்திய வருமான மதிப்பீட்டின் பிரகாரம் அரச வருமானம் மொத்த தேசிய உற்பத்தியின் 10.4 சதவீதமாக இருந்தது. வருமான மதிப்பீடு தயாரிக்கும் போது மொத்த தேசிய உற்பத்தியின் அதிகரிப்பு மீது கவனம் செலுத்த வேண்டியிருந்த போதும், அதன் பால் கவனம் செலுத்தாது வருமான மிகை மதிப்பீடு மேற்கொள்ளப்பட்டிருந்ததாக அவதானிக்கப்பட்டது.

(ஈ) 2023 ஆண்டில் திரட்டிய அரச வருமானம் அரசாங்கத்தின் நிதிகூற்றுக்களில் உள்ளடக்கப்பட்ட பாதீட்டு செயலாற்றல் மற்றும் பற்றாக்குறை நிதியீட்டக் கூற்றின் பிரகாரம் ரூபா 3,079

பில்லியனான இருந்ததுடன், அது திருத்திய வருமான மதிப்பீட்டை விட ரூபா 199 பில்லியனினால் அதிகரித்திருந்தது. அதன் பிரகாரம் பாராளுமன்றத்திற்கு சமர்பித்த வருடாந்த பாதீட்டு ஆரம்ப மதிப்பீட்டுடன் ஒப்பிடுகையில் ரூபா 329 பில்லியனால் குறைவடைந்திருந்தது. 2012 ஆண்டு முதல் 2023 ஆண்டு வரை கால வீச்சளவினுள் ஒவ்வொறு ஆண்டினுள்ளும் பாராளுமன்றத்திற்கு சமர்பித்த வருமான மதிப்பீட்டில் குறிப்பிடப்படும் வருமானத்திலும் திரட்டிய வருமானத்தின் குறைவு 4.08 சதவீதம் முதல் 26.06 சதவீத வீச்சளவை கொண்டிருந்ததுடன், அக்கால வீச்சினுள் அதிகரிப்பு சதவீதம் 2021 ஆண்டின் போது அறிக்கையிடப்பட்டிருந்தது.

(உ) நிதிப் பிரமாணம் 85(2)(ஆ) பிரகாரம் வருமான கணக்கீட்டு உத்தியோகத்தரினால் வருமான மதிப்பீட்டை திருத்துவதற்காக அரச நிதிக் கொள்கைகள் திணைக்களத்திற்கு அறிக்கையிடல் மாத்திரம் குறிப்பிடப்படுவதால், பாராளுமன்றத்தினால் அங்கீகரித்த வருமான மதிப்பீடொன்றை பாராளுமன்றத்தின் அங்கீகாரமின்றி திருத்த சந்தர்ப்பம் வழங்கியதால் வருமானம் பொருத்தமானதாக மதிப்பீடு செய்யும் பொறுப்பில் நலிவுகள் ஏற்பட்டிருந்தமை அவதானிக்கப்பட்டது.

4.2 வருமான பற்றாக்குறை

(அ) மீளாய்வாண்டிற்காக கணக்காய்விற்கு சமர்பிக்கப்பட்ட நிதிக்கூற்றுக்களின் பாதீட்டு செயலாற்றல் மற்றும் பற்றாக்குறை நிதியீட்டக் கூற்றின் பிரகாரம் வருமான பற்றாக்குறை ரூபா 1,650 பில்லியனாக இருந்ததுடன், கடந்த ஆண்டில் அது ரூபா 1,540 பில்லியனாக இருந்தது. 2006 ஆண்டு முதல் 2023 ஆண்டு வரையான கால வீச்சளவில் உச்ச வருமான பற்றாக்குறை 2023 ஆண்டில் அறிக்கையிடப்பட்டிருந்தது. அக் கால வீச்சளவில் ஒவ்வொரு ஆண்டும் திரட்டிய வருமானம் அரச மீண்டுவரும் செலவினத்தை தீர்த்துக் கொள்ள இயலாதிருந்தது. வருமான பற்றாக்குறையின் குறைந்த பெறுமதி 2007 ஆண்டில் அறிக்கையிடப்பட்டிருந்ததுடன் அது ரூபா 43 பில்லியனாக இருந்ததுடன் திரட்டிய அரச வருமானத்தில் 7.52 சதவீதத்தை பிரதிநிதித்துவப்படுத்தியது. அக்காலப் பகுதியினுள் மொத்த வருமான பற்றாக்குறை ரூபா 7,969 பில்லியனாக இருந்தது. அந்த பற்றாக்குறையை தீர்த்துக் கொள்ள தேசிய மற்றும் வெளிநாட்டுக் கடன் மற்றும் வெளிநாட்டு மானியம் பெறப்பட்டிருந்தன. இதன் பிரகாரம் அக் கால வீச்சளவினுள் தேசிய கடன் ரூபா 28,025 பில்லினும், வெளிநாட்டு கடன் ரூபா 8,318 பில்லியனும் வெளிநாட்டு மானியம் ரூபா 271 பில்லியனும் ஆக கூட்டுத்தொகை ரூபா 36,614 பில்லியன் பெறப்பட்டிருந்தது. ஒவ்வொரு ஆண்டுகளிலும் அவ்வாறு பெறப்பட்ட கடன் மற்றும் மானியங்களினால் 4.44 சதவீதம் முதல் 45.59 சதவீதமான வீச்சளவினூடாக வருமான பற்றாக்குறை நிதியீட்டப்பட்டிருந்தது. பெறப்பட்டிருந்த கடன் மற்றும் மானியங்களால் முதலீடு செய்யாது மீண்டுவரும் செலவுகளை தீர்க்க 2019 ஆண்டில் 20.25 சதவீதமும், 2020 ஆண்டில் 45.59 சதவீதமும், 2021 ஆண்டில் 42.39 சதவீதமும், 2022 ஆண்டில் 30.59 சதவீதமும் மற்றும் 2023 ஆம் ஆண்டின் போது 19.65 சதவீதமும் ஆக பயன்படுத்தப்பட்டிருந்தன.

(ஆ) மீளாய்வாண்டினுள் ரூபா 2,455 பில்லியனான வட்டி செலுத்தியிருந்ததுடன் அது மொத்த மீண்டுவரும் செலவின் 51.91 சதவீதத்தினை பிரதிநிதித்துவப்படுத்தியது. கடந்த ஆண்டில் வட்டி செலுத்தல் ரூபா 1,565 பில்லியன் அதாவது மொத்த மீண்டுவரும் செலவின் 44.22 சதவீதமாக

காணப்பட்டது. வட்டி செலுத்தல் கடந்த ஆண்டுடன் ஒப்பிடுகையில் ரூபா 890 பில்லியனால் அதிகரித்திருந்தது. மேலும், நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கைகள் அமைச்சினால் 2022 ஏப்ரல் 12 ஆம் திகதி விநியோகிக்கப்பட்ட இடைகால வெளிநாட்டு கடன் செலுத்தல் இடைநிறுத்துவதன் கொள்கைரீதியான தீர்மானம் பிரகாரம் 2022 ஏப்ரல் 13 ஆம் திகதி முதல் மீளாய்வாண்டு இறுதி அளவில் சில கடன் தவணைகள் மற்றும் வட்டி கொடுப்பனவு இடைநிறுத்தப்பட்டிருந்த போதும் அதற்குரிய கொடுப்பனவை மேற்கொண்டால் அப் பற்றாக்குறை மேலும் அதிகரிப்பதாக அவதானிக்கப்பட்டது. 2006 ஆண்டில் ரூபா 151 பில்லியனான வட்டி செலுத்துதல் 2023 ஆண்டளவில் அது ரூபா 2,455 பில்லியன் வரை 1,526 சதவீதத்தால் அதிகரித்திருந்தது. பாதீட்டு நிலுவையை நிதியீட்டம் செய்ய கடன் பெற்றுக் கொள்ள வேண்டியேற்பட்டிருந்ததுடன் அதற்கான வட்டி செலுத்தல் வருடாந்தம் அதிகரித்திருந்தது. 2023 ஆண்டின் போது பாதீட்டு செயலாற்றல் மற்றும் பற்றாக்குறை நிதியீட்டக் கூற்றின் பிரகாரம் திரட்டிய ரூபா 3,079 பில்லியனான அரசின் வருமானத்தில் ரூபா 2,455 பில்லியன் அதாவது 79.73 சதவீதமான வட்டி செலுத்த வேண்டி ஏற்பட்டிருந்தது. இந் நிலைமை குறித்த காலப் பகுதியில் வருடாந்தம் அதிகரித்துள்ளதுடன், 2019 ஆண்டு முதல் அது துரிதமாக அதிகரித்துள்ளது.

(இ) வருமானம் திரட்டும் பிரதான நிறுவனமான உள்நாட்டு இறைவரி திணைக்களம். .இலங்கை சுங்கம், மதுவரி திணைக்களம் மற்றும் மோடார் வாகன திணைக்களத்திற்குரிய மீளாய்வாண்டின் இறுதியில் அறவிட வேண்டிய நிலுவை வருமான மீதியின் கூட்டுத் தொகை ரூபா 1,127 பில்லியன் ஆகும்.

(ஈ) உள்நாட்டு இறைவரி திணைக்களத்தினால் 2023 ஆம் ஆண்டில் திரட்ட வேண்டியிருந்த ரூபா 1,066 பில்லியனான வருமானம், திரட்டாது நிலுவையாக காணப்பட்டது. அவ் வருமானம் 2023 ஆண்டில் திரட்ட முடியுமாக இருப்பின் அவ்வாண்டு வருமான பற்றாக்குயை ரூபா 584 பில்லியன் அதாவது 35.39 சதவீதத்தால் குறைத்துக் கொள்ள முடியுமாக இருந்தது. அந் நிலுவை வருமானம் 2021 மற்றும் 2022 ஆண்டுகளில் முறையே ரூபா 620 பில்லியன் மற்றும் ரூபா 904 பில்லியனாக இருந்தது. அவ்வாண்டுகளிலும் அந்த நிலுவை வருமானத்தை திரட்ட முடியுமாக இருந்திருந்தால் 2021 ஆண்டில் வருமான பற்றாக்குறை ரூபா 670 பில்லியன் வரை 51.94 சதவீதத்தாலும், 2022 ஆண்டில் வருமான பற்றாக்குறை ரூபா 636 பில்லியன் வரை 41.30 சதவீதத்தாலும் குறைத்துக் கொள்ளக்கூய இயலுமை காணப்பட்டது.

(உ) அதன் பிரகாரம், வரி நிர்வாக முகாமைத்துவ தகவல் தொகுதியின் நிலவும் குறைபாடுகள், வரி மேன் முறையீட்டு செயல்முறையின் நீண்டகாலத்தன்மை, நிலுவை வரி அறவிடல் தொடர்பில் நீதிமன்ற நடவடிக்கைகளை அமுல்படுத்த வஷேடமான நீதி மன்ற தொகுதியொன்று நிறுவப்படாமை போன்ற காரணங்கள் உள்நாட்டு இறைவரி திணைக்களத்தின் நிலுவை வரி அறவிடலின் தாமதத்திற்கு தாக்கம் செலுத்தியிருந்தன.

(ஊ) சரியாக வருமான மதிப்பீட்டை தயாரித்திருக்காதமை அல்லது தயாரித்த வருமானம் மதிப்பீட்டின் பிரகாரம் வருமானம் திரட்டாமையும், சிக்கனமாக செலவினத்தை முகாமைத்துவம் செய்யாமையும் காரணமாக அரச கடன் பெற்றுக் கொள்ள வேண்டி ஏற்பட்டுள்ளது. அக் கடன்

பெற்றுக் கொள்ளல் வருடாந்தம் அதிகரித்திருந்ததால் கடன் வட்டி கிரயம் வருடாந்தம் அதிகரித்திருந்த காரணத்தால் மீண்டுவரும் செலவினம் அதிகரித்திருந்தது. மதிப்பிடப்பட்ட வருமானம் எதிர்பார்த்தவாறு திரட்டிக் கொள்ள முடியாமையும், மீண்டுவரும் செலவு அதிகரித்தமையும் காரணமாக வருடாந்த செலவினத்தை தீர்த்துக் கொள்ள வருமானம் போதாமையால் வருமான பற்றாக்குறை வருடாந்தம் அதிகரித்திருந்தது.

4.3 வரவு செலவுத்திட்ட பற்றாக்குறை

அரசின் நிதிக்கூற்றுக்கள் பிரகாரம் 2023 ஆண்டில் பாதீட்டு நிலுவை ரூபா 2,584 பில்லியனாக இருந்ததுடன் அது மொத்த தேசிய உற்பத்தியின் 9.35 சதவீதமாக இருந்தது. 2022 ஆண்டின் பாதீட்டு நிலுவை ரூபா 2,555 பில்லியனாக இருந்ததுடன், அது மொத்த தேசிய உற்பத்தியின் 10.62 சதவீதமாக இருந்தது. 2006 ஆண்டு முதல் 2023 ஆண்டு வரை மொத்த கால வீச்சளவு பூராவும் பாதீட்டு நிலுவையொன்று நிலவியதுடன், அது 2006 ஆண்டில் நிலவிய ரூபா 300 பில்லினான பாதீட்டு நிலுவை 2023 ஆண்டளவில் ரூபா 2,584 பில்லியன் வரை அதிகரித்திருந்தது. அக்கால வீச்சளவில் உச்ச பாதீட்டு நிலுவை 2023 ஆண்டில் அறிக்கையிடப்பட்டிருந்தது. 2006 ஆண்டு முதல் 2023 ஆண்டு வரை பாதீட்டு நிலுவை மொத்த தேசிய உற்பத்தியின் சதவீதமாக கொள்கையில் அது 5.55 சதவீதம் முதல் 14.08 சதவீதம் வரையான வீச்சளவில் நிலவியது. உள்ளவாறான பாதீட்டு நிலுவை உள்ளவாறான மொத்த தேசிய உற்பத்தியின் சதவீதமாக 2003 இன் இலக்கம் 3 கொண்ட நிதி முகாமைத்துவ (பொறுப்பு) சட்டத்தின் 3(அ) பிரிவு பிரகாரம் நிலவ வேண்டியிருந்த 5 சதவீத எல்லை அக்காலப் பகுதியினுள் எந்தவொரு ஆண்டினும் பேணிக் கொண்டிருக்கவில்லை. 2016, 2017 மற்றும் 2018 ஆண்டுகளில் முறையே 5.55 சதவீதம், 5.69 சதவீதம் மற்றும் 5.59 சதவீதமான அளவில் பேணிக்கொள்ள முடியுமாக இருந்தது.

4.4 கடன் மீதி அதிகரித்தல்

வருடாந்த வரவுசெலவுத்திட்ட பற்றாக்குறை அதிகரித்தலின் மத்தியில் கடன் பெற்றுக் கொள்ளும் அளவும் அதிகரித்திருந்தது. 2023 ஆண்டு இறுதியளவில் அரசினால் செலுத்த வேண்டிய கடன் மீதியாக ரூபா 29,150 பில்லியனாக அரச நிதிக்கூற்றுக்களில் காட்டப்பட்டிருந்தது. அம் மீதி தேசிய கடனாக ரூபா 17,074 பில்லியனும் வெளிநாட்டுக் கடனாக ரூபா 12,077 பில்லியனாகவும் காணப்பட்டது. 2022 ஆண்டில் அரச கடன் மீதி ரூபா 27,379 பில்லியனாக இருந்தது. அதன் பிரகாரம் 2022 ஆண்டிற்கு ஒப்பாக 2023 ஆண்டில் கடன் மீதி ரூபா 1,771 பில்லியனினால் அதாவது 6 சதவீதத்தால் அதிகரித்திருந்தது. 2006 ஆண்டில் காணப்பட்ட ரூபா 2,431 பில்லியனான கடன் மீதி மொத்த தேசிய உற்பத்தியின் 82.72 சதவீதமாக இருந்ததுடன் அது 2023 ஆண்டிறுதியளவில் ரூபா 29,150 பில்லியனாக இருந்ததுடன் அது மொத்த தேசிய உற்பத்தியின் 105.5 சதவீதமாக இருந்தது. மேலும் 2013 இன் 15 இலக்க அரச நிதி முகாமைத்துவ (பொறுப்பு) சட்டத்தின் 3(ஊ) பிரிவு பிரகாரம் அரச பொறுப்புக்கள் மொத்த தேசிய உற்பத்தியின் 80 சதவீதத்திலும் குறைவாக இருக்க வேண்டிய போதும் ஏனைய பொறுப்புக்கள் தவிர அரச கடன் பொறுப்பு மாத்திரம் அவ் எல்லையை விஞ்சி 105.5 சதவீதமாக இருந்தது. அந் நிலைமை 2020, 2021 மற்றும் 2022 ஆண்டுகளிலும் நிலவியது.

4.5 அரச முதலீடுகள்

மீண்டுவரும் செலவுகளை தீர்த்துக் கொள்ள போதிய வருமானத்தை திரட்டிக் கொள்ள 2006 ஆண்டு முதல் 2023 ஆண்டு வரையான கால வீச்சளவில் இயலாதிருந்த போதும், அக் கால வீச்சளவினுள் அரச முதலீடாக ரூபா 10,145 பில்லியன் பயன்படுத்தப்பட்டிருந்தது. அப் பயன்பாட்டிற்கு தேவையான நிதியம் ஒட்டு மொத்தமாக அரச கடன்கள் மூலம் மேற்கொண்டுள்ளதாக நிதிக்கூற்று பகுப்பாய்வின் போது தெளிவாகின்றது. 2023 ஆண்டில் அரச முதலீடாக ரூபா 932 பில்லியன் பயன்படுத்தப்பட்டிருந்தது. கடந்த ஆண்டில் பயன்படுத்திய அரச முதலீட்டு அளவான ரூபா 932 பில்லியனுடன் ஒப்பிடுகையில் மீளாய்வாண்டில் ரூபா 82 பில்லியன் அதிகரிப்பு அவதானிக்கப்பட்டது. 2023 ஆண்டில் அரச முதலீடு ரூபா 932 பில்லியன் அளவு காசுப் பாய்ச்சல் கூற்றில் முதலீட்டு நடவடிக்கைகளுடன் உருவாகும் காசுப் பாய்ச்சலில் காசு செலவிடலின் கீழ் பௌதீக சொத்துக்கள் நிர்மாணித்தல் அல்லது கொள்வனவு மற்றும் ஏனைய முதலீட்டு சுவீகரிப்பாக காட்டப்பட்டிருந்தது. 2006 ஆண்டு முதல் 2023 ஆண்டு வரை அரச முதலீட்டுக் கூட்டுத் தொகை ரூபா 10,145 பில்லியன் அளவை காசுப் பாய்ச்சல் கூற்றில் பௌதீக சொத்துக்கள் நிர்மாணித்தல் அல்லது கொள்வனவு மற்றும் ஏனைய முதலீட்டு சுவீகரிப்பாக காட்டப்பட்டிருந்தது. எனினும் 2023 ஆம் ஆண்டு நிதி நிலைமை கூற்றில் நிதியல்லா சொத்துக்களாக அவற்றில் ரூபா 2,537 பில்லியன் மாத்திரம் சொத்துக்களாக இனங்கண்டு கணக்கீடு செய்யப்பட்டிருந்தது. அதன் பிரகாரம் காசுப் பாய்ச்சல் கூற்றில் குறிப்பிடப்பட்டிருந்த பௌதீக சொத்துக்கள் நிர்மாணம் அல்லது கொள்வனவு மற்றும் ஏனைய முதலீட்டு சுவீகரிப்புக்களின் கூட்டுத் தொகை ரூபா 10,145 பில்லியனில் ரூபா 7,608 பில்லியன் அதாவது 75 சதவீதமான சொத்துக்களை இனங்கண்டு கணக்கீடு செய்ய இயலாதிருந்தது. மேலும், 2005 ஆண்டு முதல் 2014 ஆண்டு வரையான கால வீச்சளவில் நிதிக்கூற்றுக்களில் நிதியல்லா சொத்துக்கள் கணக்கீடு செய்யப்பட்டிருக்காததுடன் அது 2015 ஆண்டு முதல் கணக்கீடு செய்ய ஆரம்பிக்கப்பட்டிருந்தது.

4.6 அரச கடன்கள்

2023 ஆண்டு செயலாற்றல் திட்டத்திற்கு இணங்க எதிர்பார்க்கப்பட்ட மதிப்பீடு மற்றும் உள்ளவாறான எதிர்பார்க்கப்பட்ட பெறுமதி பின்வருமாறு.

அபிவிருத்தி தரப்பினர்	எதிர்பார்க்கப்பட்ட மதிப்பீட்டு மானியத்தை உள்ளடக்கி 2023(ஐ.அ.டொலர். மில்லியன்)	உள்ளபடியான எதிர்பார்க்கப்பட்ட பெறுமதி மானியத்தை உள்ளடக்கி 2023 (ஐ.அ.டொலர் மில்லியன்)	முரண்கள் (ஐ.அ.டொலர் மில்லியன்)	முரண்கள் எதிர்பார்க்கப்பட்ட மதிப்பீட்டின் சதவீதமாக (சதவீதம்)
உலக வங்கி	806	753.2	(52.8)	(7)
ஆசிய அபிவிருத்தி வங்கி	1,011	856.9	(154.1)	(15)
சீனா மற்றும் ஆசிய உட்கட்டமைப்பு வசதிகள் முதலீட்டு வங்கி (AIIB)	21	24.2	3.2	15
யப்பான்	31	39.6	8.6	28
கொரியா	10	0	(10)	(100)
மத்திய கிழக்கு ஆசிய நாடுகள்	47	28.9	(18.1)	(38)
தெற்கு ஆசிய நாடுகள்	90	142.5	52.5	58
ரஸ்யா, அவுஸ்திரேலியா மற்றும் மேற்கத்திய நாடுகள்	30	32.2	2.2	7
IFDA உள்ளடக்கி ஐக்கிய நாடுகள் முகவர் நிறுவனங்கள்	15	9.7	(5.3)	(35)
சர்வதேச நிதிசார் நிதியங்கள்	682	681.5	(0.5)	0.07
மொத்தம்	**2,743**	**2,568.7**	**(174.3)**	

இது தொடர்பாக பின்வரும் விடயங்கள் அவதானிக்கப்படுகின்றன.

(i) 2023 ஆண்டு எதிர்பார்க்கப்பட்ட மதிப்பீட்டின் மொத்த பெறுமதி ஐ.அ.டொலர் 2,743 மில்லியனான போதும், உள்ளபடியான எதிர்பார்க்கப்பட்ட பெறுமதி ஐ.அ.டொலர் 2,568.7 மில்லியன் ஆனமையின் காரணமாக உள்ளவாறான எதிர்பார்க்கப்பட்ட பெறுமதியை விட ஐ.அ.டொ. 174.3 மில்லியனால் அதாவது, 6 சதவீதத்தால் குறைவடைந்திருந்தது.

(ii) தெற்கு ஆசிய நாடுகள், யப்பான், சீனா மற்றும் ஆசிய உட்கட்டமைப்பு வசதிகள் முதலீட்டு வங்கி மற்றும் ரஸ்யா, அவுஸ்திரேலியா மற்றும் மேற்கத்திய நாடுகளில் இருந்து பெறப்பட்ட கடன்களின் உள்ளபடியான எதிர்பார்க்கப்பட்ட பெறுமதியை எதிர்பார்க்கப்பட்ட மதிப்பீட்டுடன் ஒப்பீடு செய்த போது முறையே 58, 28, 15 மற்றும் 07 சதவீதத்தால் குறைவடைந்திருந்தது.

(iii) உலக வங்கி, ஆசிய அபிவிருத்தி வங்கி, மத்திய கிழக்கு ஆசிய நாடுகள் மற்றும் IFAD உள்ளடக்கி ஐக்கிய நாடுகள் முகவர் நிறுவனங்கள் என்பவற்றிலிருந்து பெற்றுக்கொள்வதற்கு எதிர்பார்க்கப்பட்ட கடன் முறையே 7, 15, 38 மற்றும் 35 சதவீதத்தால் குறைவடைந்திருந்தது.

(iv) மீளாய்வாண்டின் போது கொரியாவிலிருந்து கடன் பெற்றுக்கொள்வதற்கு மதிப்பீடு செய்யப்பட்ட போதும் ஆண்டின் இறுதி வரையிலும் கடன் பெறப்பட்டிருக்கவில்லை.

4.7 இலாபம் மற்றும் இலாபப்பங்கு

பின்வரும் அவதானங்கள் மேற்கொள்ளப்படுகின்றன.

(i) 2023 திசெம்பர் 31 திகதி முடிவடைந்த ஆண்டிற்காக 20.02.03.00 கொண்ட இலாப வருமான குறியீட்டிற்கு மற்றும் 20.02.04.00 கொண்ட இலாப வருமான குறியீட்டிற்கு முறையே ரூபா 41,669 மில்லியன் மற்றும் ரூபா 8,733 மில்லியனாக வருமானம் மதிப்பிடப்பட்டிருந்தது. மீளாய்வாண்டினுள் முறையே அவற்றில் ரூபா 60,496 மில்லியன் மற்றும் ரூபா 15,204 மில்லியன் திரட்ட பொது முயற்ச்சிகள் திணைக்களத்திற்கு முடியுமாக இருந்ததுடன் அது மதிப்பிடப்பட்ட இலாப மற்றும் இலாபப் பங்கு வருமானத்தின் முறையே 145 சதவீதம் மற்றும் 174 சதவீதமக இருந்தது.

(ii) 2023 திசெம்பர் 31 திகதி அரச நிதிக்கூற்றுக்களில் அரசிற்கு சொந்தமான முயற்ச்சிகள் மூலதன பங்களிப்பு ரூபா 2,407,633 மில்லியன் ஆன போதும், அம் முதலீடுகளிற்காக மீளாய்வாண்டில் ரூபா 75,700 மில்லியன் இலாபம் மற்றும் இலாபப் பங்கு மாத்திரம் கிடைத்திருந்தது. அது மேற்கொண்ட முதலீட்டு பெறுமதியின் 3.4 சதவீதம் ஆகும்.

(iii) 2023 திசெம்பர் 31 திகதி பொது முயற்சிகள் தணைக்களத்தின் மேற்பார்வைக்கு உட்படும் அரசிற்கு சொந்தமான முயற்ச்சிகள் மற்றும் ஏனைய நிறுவனங்களின் எண்ணிக்கை 305 ஆன போதும், அவற்றில் 55 நிறுவனங்களிற்காக மாத்திரம் வருமான மதிப்பீடு தயாரிக்கப்பட்டிருந்ததுடன் 47 நிறுவனங்களிடமிருந்து மாத்திரம் இலாப மற்றும் இலாபப் பங்கு திறைசேரிக்கு அனுப்பப்பட்டிருந்தது.

(iv) 1971 இன் 38 இலக்க நிதிச் சட்டத்தின் 10(5) பிரிவு பிரகாரம் அரச கூட்டுத்தாபனங்களின் தேறிய மிகையை (all sums remaining out of the net surplus revenue) திரண்ட நிதியத்திற்கு செலவு வைக்க வேண்டிய போதும், அந்த ஏற்பாடுகள் பிரகாரம் மிகை அறிக்கையிட்டுள்ள பொது முயற்சிகளின் அந்த மிகையை திரண்ட நிதியத்திற்கு செலவு வைக்க பொது முயற்சிகள் திணைக்களத்தினால் போதியளவான நடவடிக்கைகள் எடுக்காத சந்தர்ப்பங்கள் அவதானிக்கப்பட்டது.

4.8 திறைசேரி பிணைமுறிகள் மற்றும் சலுகை கடிதம்

பின்வரும் அவதானிப்புக்கள் மேற்கொள்ளப்படுகின்றன.

(அ) 2023 ஆம் ஆண்டிலும், அதற்கு முன்னைய ஆண்டிலும் காலாவதியாகியதன் அடிப்படையில் ரூபா 168,541.48 மில்லியன் மற்றும் அ.டொலர் 59.88 மில்லியன் பெறுமதி உடைய 17 திறைசேரி பிணைமுறிகளுகக்கும் மற்றும் ரூபா 29,250 மில்லியன் மற்றும் அ.டொலர் 200 மில்லியன் பெறுமதியுடைய 09 சலுகை கடிதங்களுக்கும் உரியதாக 2023 திசெம்பர் 31 ஆம் திகதி வரையில் மீண்டும் செல்லுபடி காலம் நீடிக்கப்பட்டிருந்தது.

(ஆ) மீளாய்வாண்டில் அரசாங்கத்தின் நிதிக் கூற்றுக்களின் பிரகாரம் வெளிநிறுவனங்களுக்கு 10 சந்தர்ப்பங்களின் போது விநியோகிக்கப்பட்ட ரூபா 115,977.35 மில்லியன் பெறுமதியான பிணைமுறி 10 சந்தர்ப்பங்களின் போது விநியோகிக்கப்பட்ட ரூபா 28,838.4 மில்லியன் பெறுமதியான சலுகைக் கடிதம் 2023 திசெம்பர் 31 ஆம் திகதி வரையில் காலாவதியாகியிருந்தமை அவதானிக்கப்பட்டதுடன் அவற்றின் செல்லுபடி காலத்தை நீடிப்பதற்கு நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை.

ஒப்பம்./டபிள்யூ. பீ. சீ. விக்ரமரத்ன.
கணக்காய்வாளர் தலைமை அதிபதி

ஒப்பம்: டபிள்யூ.பி.சீ.விக்ரமரத்ன

கணக்காய்வாளர் தலைமை அதிபதி

2018 අංක 19 දරණ ජාතික විගණන පනතේ 11 (1) හා 15 (1) වගන්ති ප්‍රකාරව 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ රජයේ මූල්‍ය ප්‍රකාශනය පිළිබඳ විගණකාධිපති වාර්තාව සඳහා ලබාදුන් පැහැදිලිකිරීම්

විගණන ඡේදය	ලබාදුන් පැහැදිලිකිරීම්
තත්ත්වාගණනය කළ මතය සඳහා පදනම	
1.2 (අ)	රජයේ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේ දී මූල්‍ය වාර්තාකරණ පද්ධතියේ සිදුවන අඩුපාඩු අවම කර ගැනීම සඳහා රජයේ ගිණුම් කාරක සභාවේ නිර්දේශ මත පත් කරන ලද කමිටුවේ දී ගන්නා ලද තීරණ අනුව ඒකාබද්ධ අරමුදලේ වටිනාකමේ හා ශුද්ධ වත්කම් ගැලපුම් ගිණුමේ වටිනාකමේ එකතුව පොදු අරමුදල (General Fund) ලෙස සඳහන් කිරීමට තීරණය විය. ස්කන්ධ/ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශයේ සමාලෝචිත වර්ෂයේ ආරම්භක ශේෂය හා ඊට අදාළව වර්ෂය තුළ සිදු වූ වෙනස්කම් මෙන්ම සමාලෝචිත වර්ෂයට පෙර වර්ෂය සඳහා ද ආරම්භක ශේෂය හා වසර තුළ සිදු වූ වෙනස්කම් ඇතුළත් කළ යුතු බැවින් 2021 දෙසැම්බර් 31 දිනට පැවති ඒකාබද්ධ අරමුදලේ ශේෂය හා ශුද්ධ වත්කම් ගැලපුම් ගිණුමේ ශේෂයේ මුළු වටිනාකම එකතු කර දක්වා ඇත. පොදු අරමුදලේ ශේෂය සමන්විත වී ඇත්තේ ඒකාබද්ධ අරමුදලේ ශේෂය හා ශුද්ධ වත්කම් ගැලපුම් ගිණුමේ ශේෂය යන ශේෂ දෙකෙහි එකතුවෙන් බැවින් සමාලෝචිත වර්ෂයේ ශුද්ධ වත්කම් ගැලපුම් ගිණුමේ ශේෂයන්ගේ සිදු වූ වෙනස්කම් ද පොදු අරමුදලට ගලපා ඇත. රජයේ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේ දී දැනට භාවිත වන ක්‍රමවේදය අනුව විදේශ විනිමය හුවමාරු ලාභය හෝ අලාභය මූල්‍ය කාර්යසාධන ප්‍රකාශයට ගැලපීමක් සිදු නොකෙරේ.
1.2 (ආ)	පොදු අරමුදලේ ශේෂය සමන්විත වී ඇති ආකාරය මූල්‍ය ප්‍රකාශනවල සටහන් අංක 23 යටතේ දක්වා ඇති අතර එහි සඳහන් ඒකාබද්ධ අරමුදලේ ආරම්භක ශේෂයට සමාලෝචිත වර්ෂය තුළ සිදු වූ ලැබීම් හා ගෙවීම් ගැලපීමෙන් අනතුරුව ඒකාබද්ධ අරමුදලේ වර්ෂ අවසාන ශේෂයට ළඟා වී ඇති ආකාරය ඒකාබද්ධ අරමුදලට 2023 වර්ෂය තුළ සිදු වූ ලැබීම් හා ගෙවීම් ප්‍රකාශය මගින් පැහැදිලිව දක්වා ඇත.
1.2 (ඇ)	ඉදිරි වර්ෂයේ දී නිවැරදි කිරීමට කටයුතු කෙරේ.

1.2 (ඇ)	මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා අයවැය ක්‍රියාකාරීත්වය සහ ඌනතාවය මූල්‍යයනය කිරීමේ ප්‍රකාශනය අරමුණු 02 ක් සඳහා පිළියෙල කරනු ලබන ප්‍රකාශන 02 ක් වන අතර ආදායම් ඌනතාවය යන්න අදාළ ප්‍රකාශනයේ අරමුණ අනුව නිර්වචනය කළ යුතු ය.
1.2 (ඉ)	රජයේ මූල්‍ය ප්‍රකාශන උපචිත පදනමට සකස් නොකරන අතර ඒ අනුව වත්කම් හා වගකීම් ජංගම හා ජංගම නොවන ලෙස වර්ගීකරණය නොකෙරේ.
1.2 (ඊ)	මූල්‍ය නොවන වත්කම් විකිණීම හා අදාළ අලෙවි වටිනාකම ගිණුම්ගත කිරීම සම්බන්ධයෙන් දැනට භාවිත වන ගිණුම්කරණ ප්‍රතිපත්තිය ගිණුම්කරණ ප්‍රතිපත්ති ප්‍රකාශයේ පැහැදිලිව හෙළිදරව් කර ඇත.
1.2 (උ)	රජයේ මූල්‍ය ප්‍රකාශන උපචිත පදනමට සකස් නොකරන අතර ඒ අනුව වත්කම්වලට අදාළ ක්ෂයකිරීම් ගිණුම්ගත කිරීමක් සිදු නොවේ.
1.2 (ඌ)	මූල්‍ය නොවන වත්කම් නිසි පරිදි ගිණුම්ගත කිරීමේ වගකීම එක් එක් වාර්තාකරණ ආයතනවල ප්‍රධාන ගණන්දීමේ නිලධාරීන් සතු වගකීමක් වන අතර එසේ එක් එක් ආයතනවලින් වාර්තා කරනු ලබන වත්කම් ශේෂයන්ගේ එකතුව රජයේ මූල්‍ය ප්‍රකාශනවලින් නිරූපණය වේ. 2023 වර්ෂය සඳහා මූල්‍ය නොවන වත්කම් වාර්තා කිරීම සඳහා රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව මගින් අවශ්‍ය උපදෙස් ලබා දී ඇති අතර වත්කම් නිවැරදිව වාර්තා කිරීම සඳහා 2024 පෙබරවාරි 05 වන දින දක්වා ප්‍රමාණවත් කාලයක් ලබාදෙන ලදී.
1.2 (එ)	වැය විෂයය අංක 2101 සිට 2108 දක්වා මූල්‍ය නොවන වත්කම් අත්පත් කර ගැනීමේ වැය විෂයයන් යටතේ ගිණුම්ගත කරනු ලබන සම්පූර්ණ වටිනාකම් මූල්‍ය නොවන වත්කම් කේවළ ශේෂයන් යටතට ඇතුළත් කිරීමේ වගකීම අදාළ වාර්තාකරණ ආයතනවල ප්‍රධාන ගණන්දීමේ නිලධාරීන් සතු වගකීමක් වන අතර එසේ වාර්තා කළ වත්කම් අගය මූල්‍ය ප්‍රකාශනවල සටහන් අංක 13 හි දැක්වේ. වැය විෂයය අංක 2301 ප්‍රාග්ධන දායකත්වයට අදාළව ඇති වෙනසට හේතු, පැහැදිලිකිරීමේ සටහන්වල **"රජයට අයත් හා වෙනත් සමාගම්වල කොටස් හිමිකාරීත්වය"** යටතේ දක්වා ඇත.
1.2 (ඒ)	කල්බදු ක්‍රමය යටතේ වත්කම් අත්පත් කර ගැනීමේ දී අදාළ වටිනාකම එකවර ගෙවීමක් සිදු නොවන අතර කල්බදු වාරිකයට අදාළ ප්‍රාග්ධන ගෙවීම් ප්‍රමාණය පමණක් වැය විෂයය අංක 2108 යටතට ඇතුළත් වේ. ඒ අනුව, අදාළ වටිනාකම ආයෝජන ක්‍රියාකාරකම් යටතේ දක්වා ඇත.
1.2 (ඔ)	ද්‍රව්‍ය හා උපකරණවලින් ප්‍රදාන වටිනාකම මුදල් ප්‍රවාහ ප්‍රකාශයේ මුදල් ප්‍රවාහයක් ලෙස සඳහන් වුව ද ඊට අදාළ වියදම ද මුදල් ප්‍රවාහ ප්‍රකාශයේ අරමුදල් ගලායාමක් ලෙස ඇතුළත් කර ඇති බැවින් මෙමගින් මුදල් ප්‍රවාහ ප්‍රකාශයේ ශේෂයට බලපෑමක් සිදු නොවේ.

<table>
<tr><td>1.2
(ඕ)</td><td>විදේශීය ණය චක්‍රීය අරමුදලේ ශේෂය පිළිබඳ භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව සමඟ සාකච්ඡා කර සුදුසු පරිදි මූල්‍ය ප්‍රකාශනවල ඇතුළත් කිරීමට හා අදාළ ගිණුමේ නම අදාළ පරිදි වෙනස් කිරීමට සටහන් කර ගන්නා ලදී.

රජයේ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේ දී දැනට භාවිත වන ක්‍රමවේදය අනුව විදේශ විනිමය හුවමාරු ලාභය හෝ අලාභය මූල්‍ය කාර්යසාධන ප්‍රකාශයට ගැලපීමක් සිදු නොකෙරේ.</td></tr>
<tr><td>1.2
(ක)</td><td>රජයේ මූල්‍ය ප්‍රකාශනවල 2023 වර්ෂය තුළ දී සත්‍ය වශයෙන්ම ලද මුදල ගිණුම්ගත කර ඇත.</td></tr>
<tr><td>1.2
(ග)</td><td>ණය ගිවිසුම්වලට අදාළව ගෙවන ලද කැපකරු ගාස්තු සඳහා වෙනම වැය විෂයය අංකයක් වෙන්කර නොමැති අතර එසේ ගෙවන ලද වටිනාකම විවිධ සේවා සඳහා වන වියදම් යටතේ ගිණුම්ගත කර ඇත.</td></tr>
<tr><td>1.2
(ච)</td><td>2023.12.31දිනට රජයේ මූල්‍ය ප්‍රකාශන හා විගණනය වෙත ඉදිරිපත් කරන ලද කාල විශ්ලේෂණය අනුව අත්තිකාරම් ශේෂය රු.මිලියන 204 ක වෙනසක් නිරීක්ෂණය වන බව විගණන විමසුමෙහි සඳහන් කර ඇත. එය පහත පරිදි වේ.

<table><tr><td></td><td>රු.
මිලියන</td></tr><tr><td>දෙපාර්තමේන්තු පොත් හා භාණ්ඩාගාර පොත් අතර වෙනස</td><td>258.7</td></tr><tr><td>අක්‍රීය ශේෂ</td><td>8.4</td></tr><tr><td>අඩු කළා - ණය හිමියෝ</td><td>(63.2)</td></tr><tr><td>වෙනස</td><td>204.0</td></tr></table>
අමාත්‍යාංශ හා දෙපාර්තමේන්තුවලට අදාළ අත්තිකාරම් ගිණුම් මෙහෙය වීම හා දෙපාර්තමේන්තු පොත් හා භාණ්ඩාගාර පොත් සැසඳීම් කර අවශ්‍ය නිවැරදි කිරීම් සිදුකර ගිණුම් නිවැරදිව පවත්වා ගැනීම අදාළ ආයතනවල ප්‍රධාන ගණන්දීමේ නිලධාරින්ගේ හා ගණන්දීමේ නිලධාරින්ගේ වගකීමකි. එම සියලුම ආයතනවල වාර්ෂික කාල විශ්ලේෂණ වාර්තා රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව විසින් පරික්ෂා කර, නිරන්තරයෙන් පසු විපරම් කර අදාළ ආයතන සම්බන්ධීකරණය කරමින් එම ශේෂයන් නිවැරදිව පවත්වාගෙන යාමට කටයුතු කරන මෙන් දැනුවත් කරනු ලබයි. අක්‍රීය ශේෂයන් සම්බන්ධව දෙපාර්තමේන්තුව සතුව පවතින පැරණි තොරතුරු විශ්ලේෂණය කර අක්‍රීයව පැවතීමට හේතු නිවැරදිව හඳුනාගෙන නිරවුල් කිරීමට කටයුතු කරමින් පවතී.</td></tr>
</table>

1.2 (ජ)	වැය විෂයය අංක 2301 ප්‍රාග්ධන දායකත්වයට අදාළව ඇති වෙනසට හේතු, පැහැදිලිකිරීමේ සටහන්වල **"රජයට අයත් හා වෙනත් සමාගම්වල කොටස් හිමිකාරීත්වය"** යටතේ දක්වා ඇත.
1.2 (ට)	එක් ණය ගැනුම් උපකරණයක් තවත් ණය ගැනුම් උපකරණයක් බවට පරිවර්තනය කිරීමේදී ප්‍රධාන ලෙජර් ගිණුම් හරහා වාර්තා වන ගනුදෙනු මුදල් ප්‍රවාහ ප්‍රකාශයට ඇතුළත් කර ඇති අතර මෙහිදී මුදල් ගලාඒම් හා ගලායාම් එකිනෙක ගැලපීමෙන් අනතුරුව මුදල් ප්‍රවාහ ප්‍රකාශයේ අවසන් ශේෂයට බලපෑමක් සිදු නොවේ.
1.2 (ඩ)	මහ බැංකු අත්තිකාරම්වලට අදාළව ශුද්ධ මුදල් ගලායාම මුදල් ප්‍රවාහ ප්‍රකාශයේ ඇතුළත් කර ඇත. (මුදල් ප්‍රවාහ ප්‍රකාශය පිළියෙල කරනු ලබන්නේ ප්‍රධාන ලෙජර් ගිණුම්වල වර්ෂ අවසාන ශේෂය පදනම් කර ගෙනය.)
1.2 (ණ)	සැසඳුම් ප්‍රකාශයන් පිළියෙල කිරීමේ අරමුණ ගිණුම්කරණ ප්‍රතිපත්ති ප්‍රකාශයේ "මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීමේ ආකෘති වෙනස් කිරීම " යටතේ දක්වා ඇත.
1.2 (ත)	ණය අංක හතරකට අදාළව ගිණුම්ගත නොකරන ලද විදේශ ණය උපලබ්ධි මුදල වන රු. මිලියන 17,103 එම මුදල උපලබ්ධි දිනට පැවති විනිමය අනුපාතය යොදාගෙන ගණනය කර ඇති අතර එය මුද්‍රණ දෝෂයකින් TO/FD1/1/2/Vol-Vi හා 2024.02.21 දිනැති ලිපියේ රු. මිලියන 17,104 ක් ලෙස සටහන් වී ඇත. කෙසේ නමුදු විගණනය විසින් ගිණුම්ගත නොකරන ලද ණය ලෙස දක්වා ඇති වටිනාකම වන රු. මිලියන 15,823 ක මුදල එම ණය අංක සඳහාම, 2023.12.31 දිනට වූ විනිමය අනුපාතිකය ගලපන ලද වටිනාකම වන බව නිරීක්ෂණය වේ. එබැවින්, මින් ඉදිරියට විගණනය වෙත තොරතුරු ඉදිරිපත් කිරීමේ දී උපලබ්ධි නොවූ විදේශ ණය සඳහා වර්ෂ අවසානයට පැවති විනිමය වටිනාකම මත ගලපන ලද රුපියල් වටිනාකම ඉදිරිපත් කිරීමට සටහන් කර ගත් අතර උපලබ්ධි නොවූ විදේශ ණය සම්බන්ධයෙන් අදාළ අමාත්‍යාංශ හා දෙපාර්තමේන්තු වෙත නිරන්තර උපදෙස් ලබාදෙමින් ඒවා ගිණුම්ගත කිරීමට කටයුතු සම්පාදනය කිරීමට සටහන් කර ගන්නා ලදී. එසේම ඒ සම්බන්ධයෙන් ඒ ඒ අමාත්‍යාංශ හා දෙපාර්තමේන්තුවල පිහිටුවා ඇති විගණන කාර්යාල ද දැනුවත් කිරීමට ඉදිරියේ දී කටයුතු කරනු ඇත.
1.2 (ද)	භාණ්ඩාගාරය විසින් ණය උපලබ්ධි වීම් වාර්තා වූ වහාම අදාළ අමාත්‍යාංශ හා ව්‍යාපෘති වෙත අදාළ වියදම ගිණුම්ගත කිරීමට පියවර ගන්නා ලෙස දැනුම් දී තිබේ. එහෙත්, අදාළ ආයතන විසින් වියදම සහතික නොකිරීම හේතුවෙන් එම මුදල ගිණුම්ගත කිරීමට නොහැකි වී ඇත. කෙසේ වුව ද, 2023.12.31 දිනට ගිණුම්ගත නොකරන ලද ණය අංක 2022011 ට අදාළව ණය උපලබ්ධීන් එම ණය මුදල යොදාගෙන ආනයන සිදුකිරීමේ දී අදාළ ආනයනකරු විසින් ආනයනයට අනුරූපී මුදල බැංකුගත කිරීමෙන් පසු ණය උපයෝජනය සටහන් කරයි. එසේම එම ණය උපයෝජනය වියදමක් ලෙස ගිණුම්ගත නොකරන බැවින් 2023.12.31 දිනට පැවති ගිණුම්ගත නොකරන ලද විදේශ ණයවලින් රු. මිලියන 16,874 ක මුදලක් වියදමක් ලෙස ගිණුම්ගත නොවන බව නිරීක්ෂණය වේ.
1.2 (න)	2022 වර්ෂයේ දී ගිණුම්ගත කිරීමට නොහැකි වූ විදේශ ණයවලින් රු. මිලියන 10,645 ක් 2023 වර්ෂයේ දී ගිණුම්ගත කර ඇති අතර එයට අදාළව රජයේ මූල්‍ය ප්‍රකාශනවල ඉදිරි වර්ෂවලදී හෙළිදරව් කිරීමට කටයුතු කරනු ඇත.
1.2 (ප)	2023.12.31 දිනට පැවති XDR විනිමය අනුපාතය වෙනුවට ඇ.ඩො. විනිමය අනුපාතය යොදා ගැනීම හේතුවෙන් රු. 962,090,663 ක වෙනසක් ඇති වී ඇත. 2024.12.31 දිනට නිවැරදි කිරීමට සටහන් කරගෙන ඇත.

1.2 (ඛ)	ණය අංක 2018003 ට අදාළව විගණන විමසුමෙහි යූරෝ 391,123 වෙනස ලෙස දක්වා ඇති ප්‍රතිලබ්ධි වටිනාකම, 2023 ජූනි මස විදේශ සම්පත් දෙපාර්තමේන්තුව විසින් දන්වා ඇති අතර එය අගෝස්තු මස ගිණුම් සාරාංශය මගින් ගිණුම්ගත කර ඇත.
1.2 (ම)	2019020 ණය අංකයට අදාළව 2023 ජනවාරි මස මෙම උපලබ්ධිවීම විදේශ සම්පත් දෙපාර්තමේන්තුව විසින් දන්වා ඇති අතර එය 2023 මාර්තු හා අගෝස්තු මස ගිණුම් සාරාංශ මගින් ගිණුම්ගත කර ඇත.
1.2 (ය)	2022011 ණය අංකය යටතේ විදේශ සම්පත් දෙපාර්තමේන්තුව විසින් ඇ.ඩො. මිලියන 181 ක උපලබ්ධිවීම් ලෙස 2023 ජනවාරි හා මාර්තු මස භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව වෙත වාර්තා කර ඇති අතර එයින් ඇ.ඩො. 133,330,274.99 ක් හා පෙර වර්ෂයේ ගිණුම්ගත නොවූ ඇ.ඩො. 434,861 ක් ඇතුළුව ඇ.ඩො. 133,765,136 ක් රජයේ මූල්‍ය ප්‍රකාශනවල වාර්තා කර ඇත.
1.2 (ර)	**2009007** - මෙම ණය සම්බන්ධව අදාළ ණයහිමියා වන ආසියානු සංවර්ධන බැංකුව සමඟ සිදුකරන ලද සංසන්දනය කිරීමේදී (Reconcile) අනාවරණය වූ පරිදි මෙම ණය අංකයට අදාළව පද්ධතිය තුළ වැරදි ලෙස සටහන්ව තිබූ 2015.09.30 හා 2015.08.14 දිනයන්හි සිදුවූ පිළිවෙලින් විශේෂ ගැනුම් හිමිකම් (SDR) 30,369.74 හා 206,896.24 ක ප්‍රතිලබ්ධි ආපසු පවරා ගැනීම් වටිනාකම් දත්ත පද්ධතියෙන් ඉවත් කර ණයහිමියාගේ ප්‍රතිලබ්ධි සටහන් හා ගලපා 2023.05.09 දින නිවැරදිකර ඇත. මෙම ණයහිමියා ලබාදී ඇති දත්ත පද්ධතිය සමඟ CS-DRMS ප්‍රතිලබ්ධි දත්ත මාසිකව සන්සන්දනය කිරීමේ අභ්‍යන්තර ක්‍රමවේදයක් සකස් කර ඇත. **2010117, 2010121** - යන ණය මුදල් දෙක පිළිවෙලින් 1982 හා 1983 වර්ෂයන්හිදී ආසියානු සංවර්ධන බැංකුවෙන් එ.ජ.ඩො. (USD) විනිමයෙන් ලබාගත් ණය මුදල් වන අතර, 2010 වර්ෂයේදී එම ණය එ.ජ.ඩො. විනිමයෙන් විශේෂ ගැනුම් හිමිකම් (SDR) විනිමයට පරිවර්තනය කර ඇත (Currency Conversion). 2010 පරිවර්තනය සිදුවන විට විශේෂ ගැනුම් හිමිකම් (SDR) විනිමයෙන් පැවති ශේෂය, එ.ජ.ඩො. (USD) විනිමය මගින් 2022 වර්ෂයේදී ගෙවා අවසන් කළද, මෙම ණයෙහි නොගෙවූ ශේෂයක් පෙන්නුම් කරනු ලැබීය. මෙම තාක්ෂණික දෝෂය නිවැරදි කිරීම සඳහා 2023 වර්ෂයේ දී CS-DRMS දත්ත පද්ධතියේ පවතින තාක්ෂණික පහසුකමක් වන Principal Bill පහසුකම භාවිතා කරන ලදී. ඒ අනුව, මෙම ණය දෙකෙහි පෙර සටහන් වූ විශේෂ ගැනුම් හිමිකම් -1,651 හා -2,081 ක නොගෙවූ ශේෂ ඉවත්විය. මෙම ණය මුදල් දෙකම 2022 වර්ෂයේදී ගෙවා අවසන් කර ඇති බැවින් අවසන් ශේෂය විශේෂ ගැනුම් හිමිකම්වලින් 0 ලෙස මේ වනවිට නිවැරදිව දත්ත පද්ධතියේ සටහන්වේ.

	1983008 - 1983 වර්ෂයේදී ලබාගත් මෙම ණය, 2005 වර්ෂයේදී ණය ප්‍රතිව්‍යුහගතකරණයට ලක්කර ඇත (Refinance). එහිදී කැනඩාවෙන් ලබාගත් සියලු ණයවල 2005 වර්ෂයට අදාළ ණය වාරික (Principal repayments) සියල්ල ණය අංක 2005401 යටතේ ප්‍රතිව්‍යුහගතකරණයට ලක්කර 2006 වර්ෂයේ සිට ගෙවා ඇත. මීට පෙරද 2023 වර්ෂයේදී විගණනයට දන්වා ඇති පරිදි මෙම වෙනස 2005401 ණය අංකය යටතේ ඇතුළත් කිරීමේදී ඇතිවූ වෙනසක්ද යන්න පිළිබඳව CS-DRMS දත්ත පද්ධතියෙන් සොයාගත නොහැක. එබැවින්, මෙම ණය කළඹ පිළබඳ සියලු ගනුදෙනු සහිත සවිස්තරාත්මක වාර්තාවක් ණය ප්‍රතිව්‍යුහගතකරණය ක්‍රියාවලියේදී සිදුකරනු ලබන ගැළපීමේදී ණයහිමියා වෙතින් ලබාගෙන යම් වෙනසක් පවතී නම් නිවැරදි කිරීමට කටයුතු කරනු ලැබේ. **2002054 -** මෙම ණය ප්‍රංශ ෆ්‍රෑන්ක් විනිමයෙන් 1985 වර්ෂයේදී ප්‍රංශ රජයෙන් ලබාගත් ණය මුදලක් වන අතර, 2002 වර්ෂයේදී එම ණය ප්‍රංශ ෆ්‍රෑන්ක් විනිමයෙන් යූරෝ විනිමයට පරිවර්තනය කර ඇත (Currency Conversion). එම පරිවර්තනය සිදුවන විට පැවති ශේෂය, යූරෝ මඟින් 2019 වර්ෂයේදී ගෙවා අවසන් කිරීමේදී ඇතිවූ විනිමය වෙනස හේතුවෙන් මෙම ණයෙහි අවසන් ශේෂ වෙනස්කම් පෙන්නුම් කරනු ලබයි. මෙය නිවැරදි කරන ලද අතර, පෙර සටහන් යූරෝ 4,373 ක නොගෙවූ ශේෂය ඉවත්විය. මෙම ණය 2019 වර්ෂයේදී ගෙවා අවසන් කර ඇති බැවින් අවසන් ශේෂය විශේෂ ගැනුම් හිමිකම් 0 ලෙස නිවැරදිව දත්ත පද්ධතියේ සටහන්වී ඇත. එය භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුවට හා විගණනයට මීට පෙරද වාර්තාකර ඇති අතර මෙම ණය 2019 වර්ෂයේදී ගෙවා අවසන් කර ඇත. **2002055 -** මෙම ණය ප්‍රංශ ෆ්‍රෑන්ක් විනිමයෙන් 1986 වර්ෂයේදී ප්‍රංශ රජයෙන් ලබාගත් ණය මුදලක් වන අතර, 2002 වර්ෂයේදී එම ණය ප්‍රංශ ෆ්‍රෑන්ක් විනිමයෙන් යූරෝ විනිමයට පරිවර්තනය කර ඇත (Currency Conversion). එම පරිවර්තනය සිදුවන විට පැවති ශේෂය, යූරෝ මඟින් 2002 වර්ෂයේ සිට ගෙවා ඇත. මෙම ණය සම්බන්ධව අදාළ ණයහිමියා සමඟ සිදුකරන ලද සංසන්දනය කිරීමෙන් පසු (Reconcile) 2023.05.19 දින සිදුකරන ලද යාවත්කාලීන කිරීම හේතුවෙන් විගණනයෙන් පෙන්වාදුන් යූරෝ 1,104 ක මෙම වෙනස ඇතිවී ඇත. ඒ අනුව, CS-DRMS දත්ත පද්ධතියේ හා ණයහිමියාගේ 2023.12.31 දිනට අවසන් ශේෂය සමාන වේ. ඒ අනුව, මීට අදාළ 854-1 හි සටහන් නිවැරදිය. තවද, විමසුමේ පෙන්වා ඇති අනෙකුත් ණය සම්බන්ධව විදේශ සම්පත් දෙපාර්තමේන්තුව වෙත අදාළ ණයහිමියන් වෙතින් ප්‍රමාද වී ලද ප්‍රතිලබ්ධි වටිනාකම් අනුව, CS-DRMS දත්ත පද්ධතිය 2023 වර්ෂයේදී යාවත්කාලීන කර ඇත. මේ පිළිබඳව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව විසින් අවශ්‍ය කටයුතු සිදුකරනු ඇත.

ණය අංකය	ණයහිමියා	ප්‍රතිලබ්ධිවලට අදාළ දිනය	ප්‍රතිලබ්ධි වටිනාකම	ලද දිනය
2018003	Uni Credit Bank	2021.05.11	යූරෝ 391,122.75	2023.07.20
2012024	OPEC Fund	2022.12.12	එ.ජ.ඩො. 196,733.43	2023.01.31
		2022.10.26	එ.ජ.ඩො. 88,759.80	2023.02.14
2012025	Saudi Fund	2022.11.08	සෞදි රියාල් 418,400.40	2023.10.10
		2022.09.15	සෞදි රියාල් 117,913.20	2023.02.15
		2022.06.27	සෞදි රියාල් 150,877.24	2023.02.15
2013023	OPEC Fund	2022.12.16	එ.ජ.ඩො. 124,216.79	2023.01.31
2015014	OPEC Fund	2022.12.16	එ.ජ.ඩො. 183,634.71	2023.01.31
2015026	Saudi Fund	2022.10.19	සෞදි රියාල් 7,259.10	2023.10.10
		2022.10.19	සෞදි රියාල් 10,202.74	2023.10.10
		2022.09.01	සෞදි රියාල් 7,259.10	2023.02.15
		2022.08.02	සෞදි රියාල් 1,052,409.79	2023.02.15
		2022.08.02	සෞදි රියාල් 7,344.79	2023.02.15
2016012	Co-Op Centrale	2022.11.29	යූරෝ 490,395.98	2023.06.09
2016021	AFD (France)	2021.07.09	යූරෝ 500,000.00	2023.08.15
2016023	Kingdom of Spain	2020.07.29	යූරෝ 899,959.46	2023.07.10
		2021.04.20	යූරෝ 563,938.59	2023.07.10
2017014	IFAD	2022.11.23	එ.ජ.ඩො. 339,432.37	2023.05.15
		2022.12.06	එ.ජ.ඩො. 88,210.62	2023.05.18
		2022.12.09	එ.ජ.ඩො. 3,569,146.30	2023.05.18
2017032	Saudi Fund	2022.11.23	සෞදි රියාල් 11,389.09	2023.10.10
		2022.11.23	සෞදි රියාල් 14,453.18	2023.10.10
		2023.11.21	සෞදි රියාල් 433,207.69	2023.10.10
		2022.11.21	සෞදි රියාල් 931,422.11	2023.10.10
		2022.10.27	සෞදි රියාල් 17,661.86	2023.10.10
		2022.10.27	සෞදි රියාල් 1,079,845.13	2023.10.10
		2022.10.27	සෞදි රියාල් 358,779.23	2023.10.10
		2022.09.20	සෞදි රියාල් 876,909.56	2023.02.15
		2022.09.15	සෞදි රියාල් 22,579.09	2023.02.15
		2022.08.22	සෞදි රියාල් 688,447.05	2023.02.15
		2022.08.12	සෞදි රියාල් 30,612.23	202302.15
		2022.08.02	සෞදි රියාල් 764,056.50	2023.02.15
		2022.06.27	සෞදි රියාල් 549,215.25	2023.02.15
		2022.06.27	සෞදි රියාල් 459,812.74	2023.02.15

2017041	EXIM China	2022.03.31	යුවාන් රෙන්මින්බි 8,813,207.58	2023.08.02
2018016	ERST Bank Austria	2020.01.03	යූරෝ 410,956.71	2023.05.31
		2020.02.20	යූරෝ 556,000.20	2023.05.31
2018023	OPEC Fund	2022.12.16	එ.ජ.ඩො. 148,153.48	2023.01.31
2018046	AFD (France)	2022.02.16	යූරෝ 6,000,000.00	2023.05.19
2019019	AIIB	2022.10.18	එ.ජ.ඩො. 6,000,000.00	2023.02.07
2019020	AIIB	2022.10.18	එ.ජ.ඩො. 14,000,000.00	2023.02.07
2019045	OPEC Fund	2022.11.14	එ.ජ.ඩො. 403,536.65	2023.05.16
		2022.11.17	එ.ජ.ඩො. 405,668.85	2023.05.16
		2022.12.02	එ.ජ.ඩො. 100,273.11	2023.05.16
2021011	IFAD	2022.11.23	එ.ජ.ඩො. 1,000,000.00	2023.03.23

	ප්‍රතිලාභී ලැබීම් ආරම්භ වූ පසු නිරතුරුව ප්‍රමාදවී ප්‍රතිලාභී ලැබෙන ද්විපාර්ශ්වික ණයහිමියන් වෙත අදාළ ප්‍රතිලාභී සටහන් ප්‍රමාදවීමකින් තොරව යොමුකරන ලෙසට තවදුරටත් දැනුවත් කිරීම මඟින් හා ණය ප්‍රතිව්‍යුහගතකරණ ක්‍රියාවලිය තුළදීද, අදාළ ගිවිසුම්වලට මේ පිළිබඳව නව ක්‍රමවේදයක් ඇතුළත් කිරීමට යෝජනා කිරීම මඟින් මෙම ප්‍රමාදවීම් අවම කරගැනීම සඳහා කටයුතු කිරීමට අපේක්ෂා කරමු. තවද, මෙම ප්‍රමාදවීම් අවම කරගැනීම සඳහා OPEC Fund, AIIB වැනි මාර්ගගත පද්ධති පවත්වා ගෙනයනු නොලබන හෝ ප්‍රවේශය නොමැති බහුපාර්ශ්වීය ණයහිමියන් වෙත අදාළ ප්‍රතිලාභී සටහන් ප්‍රමාදවීමකින් තොරව යොමුකරන ලෙසට තවදුරටත් දැනුවත් කිරීමට අපේක්ෂා කරමු. කෘෂිකාර්මික සංවර්ධනය සඳහා වූ ජාත්‍යන්තර අරමුදල (International Fund for Agriculture Development) විසින් හඳුන්වා දී ඇති මාර්ගගත පද්ධතිය මඟින් ණය සඳහා අදාළ සියලු සටහන් ලබාගැනීම 2023 වර්ෂ අවසානයේ සිට ආරම්භ කරන ලදී. ඒ අනුව, ඉදිරියේදී IFAD ප්‍රතිලාභී සටහන් ලැබීමේ ප්‍රමාදයක් සිදුනොවනු ඇත. තවද, එක් එක් මාසය තුළදී CS-DRMS පද්ධතියේ සිදුකරනු ලබන මාසික සැකසුම් ක්‍රියාවලියෙන් (Monthly Processing) අනතුරුව, එම මාසය තුළ වාර්තා වූ නව ප්‍රතිලාභී ප්‍රමාණයන් හා සෑම මසකම අවසානයට පවතින ණය ශේෂ පිළිබඳව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව දැනුවත් කිරීම 2006 වර්ෂයේ පමණ සිට ක්‍රියාත්මක කර ඇත. මෙම ප්‍රතිලාභී ප්‍රමාණයන් පිළිබඳව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව එක් එක් අමාත්‍යාංශයෙන් ලබාගන්නා තහවුරුකිරීම් සමඟ අප විසින් ලබා දුන් ප්‍රතිලාභී ප්‍රමාණයන් හා අනුරූපී නොවන අවස්ථා පිළිබඳව මෙම දෙපාර්තමේන්තුව දැනුවත් කරන්නේ නම් ඒ පිළිබඳව අදාළ ණයහිමියන් වෙතින් විමසීම සිදුකළ හැකි බැවින්, එමඟින් මෙම ප්‍රමාදවීම් අවම කර ගැනීම සඳහා භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව සමඟ අවශ්‍ය කටයුතු සිදු කරනු ඇත. තවද, විමසුමේ පෙන්වා ඇති පහත ණය සම්බන්ධව ණයහිමියන් විසින් වෙනස්කරන ලද ප්‍රතිලාභී වටිනාකම් අනුව, CS - DRMS දත්ත පද්ධතිය පහත පරිදි නිවැරදිව යාවත්කාලීන කර ඇත.

ණය අංකය	ණයහිමියා	ප්‍රතිලබ්ධිවලට අදාළ දිනය	පෙර සටහන් ප්‍රතිලබ්ධි වටිනාකම	නව ප්‍රතිලබ්ධි වටිනාකම	ලද දිනය
2017034	Co-Op Centrale	2022.12.23	යූරෝ 468,861.85	යූරෝ 391,477.35	2023.03.14
2019019	AIIB	2022.11.15	එ.ජ.ඩො. 113,482.04	එ.ජ.ඩො. 128,695.37	2023.02.03
		2022.11.15	එ.ජ.ඩො. 92,238.54	එ.ජ.ඩො. 91,087.86	2023.02.03
2019020	AIIB	2022.11.15	එ.ජ.ඩො. 623,649.80	එ.ජ.ඩො. 660,236.46	2023.02.03
		2022.11.15	එ.ජ.ඩො. 206,287.92	එ.ජ.ඩො. 203,603.00	2023.02.03

1996035 - මෙම ණය විවිධ විනිමයෙන් සේවාකරණය වන ණයකි (Multicurrency). එනම්, ණය ලබාගෙන ඇත්තේ විශේෂ ගැනුම් හිමිකම් විනිමයෙන් වන අතර, සේවාකරණය කරනු ලබන්නේ එ.ජ.ඩොලර් විනිමයෙනි. 2022.11.15 දින සිදුවූ ණය ආපසු ගෙවීමකට එ.ජ.ඩොලර් 789,929 අදාළව අදාළ ණයහිමියා විසින් එවනු ලැබූ අනුරූපී විශේෂ ගැනුම් හිමිකම් විනිමය ප්‍රමාණය (SDR equivalent) SDR 789,929.00 ක ප්‍රමාණය SDR 797,929 ක් ලෙස අත්වැරදීමකින් දත්ත පද්ධතියට ඇතුළත් වී ඇති අතර, ණය සම්බන්ධව අදාළ ණයහිමියා සමඟ සිදුකරන ලද සංසන්දනය කිරීමේදී (Reconcile) මෙම වරද අනාවරණය වීමෙන් පසු 2023.01.31 දින නිවැරදි කර ඇත.

2017024, 2017001 - මෙම ණය සම්බන්ධව අදාළ ණයහිමියා සමඟ සිදුකරන ලද සංසන්දනය කිරීමේදී (Reconcile) අනාවරණය වූ පරිදි මෙම ණය අංකවලට අදාළව පහත පරිදි සිදුවූ ප්‍රතිලබ්ධි වටිනාකමක් අනුව CS-DRMS දත්ත පද්ධතිය පහත දිනවලදී නිවැරදිව යාවත්කාලීන කර ඇත. මේ පිළිබඳව 2023 පෙබරවාරි මාසයේදී අවශ්‍ය කටයුතු සඳහා භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව දැනුවත්කර ඇත.

2017024 - 2022.05.31 දින විශේෂ ගැනුම් හිමිකම් විනිමයෙන් සිදුවූ 3,117.73 ක ප්‍රතිලබ්ධි වටිනාකමක් 2023.01.31 දින සටහන් කිරීමෙන් දත්ත පද්ධතිය යාවත්කාලීන කර ඇත.

2017001 - 2022.12.20 දින විශේෂ ගැනුම් හිමිකම් විනිමයෙන් සිදුවූ 1,853,218.30 ක ප්‍රතිලබ්ධි වටිනාකමක් 2023.02.07 දින සටහන් කිරීමෙන් CS-DRMS දත්ත පද්ධතිය යාවත්කාලීන කර ඇත.

2016039 - මෙම ණය AFD ආයතනයෙන් ලද ණය මුදලකි. අදාළ ණයහිමියා විසින් 2020.12.17 දිනට අදාළව එවනු ලැබූ යූරෝ 82,231.54 ප්‍රතිලබ්ධි වටිනාකම් ප්‍රමාණය යූරෝ 82,131.54 ක් ලෙස අත්වැරදීමකින් දත්ත පද්ධතියට ඇතුළත්වී ඇති අතර, මෙම ණය සම්බන්ධව අදාළ ණයහිමියා සමඟ සිදුකරන ලද සංසන්දනය කිරීමේදී (Reconcile) මෙම වරද අනාවරණය වීමෙන් පසු 2023.09.01 දින නිවැරදි කර ඇත.

	2019029 හා 2019030 මෙම ණය Science & Technology Human Resource Development ව්‍යාපෘතිය සඳහා ආසියානු සංවර්ධන බැංකුවෙන් ලද 2019.01.17 දින ගිවිසුම්ගතවූ ණය මුදල් දෙකකි. මෙම ණය මුදල් දෙකෙහි ගනුදෙනු සටහන් කිරීමේදී අදාළ ආසියානු සංවර්ධන බැංකුව විසින් ලබාදී ඇති අංක SRI 3699, SRI 3698 වලට අදාළ සටහන් අතපසුවීමකින් මාරුවී දත්ත පද්ධතියේ සටහන් කර ඇති බව ණයහිමියා සමඟ සිදුකරන ලද සංසන්දනය කිරීමේදී (Reconcile) නිරීක්ෂණය විය. මෙය නිවැරදි කිරීම හේතුවෙන් මෙම ණය ශේෂ වෙනස ඇතිවූ අතර, සම්පූර්ණ ව්‍යාපෘතියට අදාළව කිසිදු වෙනසක් සිදු නොවී ඇත. මේ පිළිබඳව 2023 ජූලි මස භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව වෙත අවශ්‍ය කටයුතු සඳහා වාර්තා කර ඇත. **2022011** 2022 වර්ෂයේදී මෙම ණය අංකයට අදාළව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව වෙත එ.ජ. ඩො. මිලියන 50 ක් ලද බවත් එය විදේශ සම්පත් දෙපාර්තමේන්තුව විසින් යොමු කළ ප්‍රතිලබ්ධි තුළ අන්තර්ගත නොවන බවත් භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව විසින් 2023 වර්ෂයේ ජනවාරි මස දන්වන ලදී. ඒ අනුව, ණයහිමියා වෙතින් ලද අදාළ ප්‍රතිලබ්ධි සටහන් අනුව වහාම පද්ධතිය යාවත්කාලීන කරන ලද අතර, ඒ අනුව, මෙම ශේෂ වෙනස පෙන්නුම් කෙරේ.
1.2 (ල)	කැබිනට් මණ්ඩල තීරණයක් අනුව මෙම ණය ශේෂයන් මූල්‍ය ප්‍රකාශනවල සටහන් කරන ලද අතර මෙම ණය ලබාගෙන අත්පත් කර ගන්නා ලද වත්කම් අදාළ රාජ්‍ය ව්‍යාපාරවල මූල්‍ය ප්‍රකාශනවල ඇතුළත් වේ.
1.2 (ව)	අදාළ ණය ගිවිසුම් ප්‍රකාරව ලබාගන්නා ලද ණය මුදලින් කිසියම් මුදලක් ඉතිරි වී තිබේ නම් ව්‍යාපාතිය අවසානයේ දී එම මුදල ණය ප්‍රදායක වෙත ප්‍රේෂණය කළ යුතු වේ. ඒ අනුව, ණය ප්‍රදායක වෙත ආපසු යවන ලද මුදල් සෘණ උපලබ්ධිවීම් ලෙස රජයේ මූල්‍ය ප්‍රකාශනවල දක්වා ඇත.
1.2 (ස)	2017034 ණය අංකයට අදාළව 2022 වර්ෂයේ උපලබ්ධි වී තිබූ යුරෝ 468,861.85 ක එනම් රු. 180,665,083.19 ක මුදල 2022 දෙසැම්බර් මස ගිණුම් සාරාංශය මගින් ගිණුම්ගත කර තිබුණි. විදේශ සම්පත් දෙපාර්තමේන්තුව විසින් 2023 පෙබරවාරි මස එය යුරෝ 391,477.35 ක් සහ රු. 150,846,753.70 ක් ලෙස සංශෝධනය වන බව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව වෙත දන්වා යවා ඇත. එම සංශෝධනයට අනුව වැඩිපුර ගිණුම්ගත කර තිබූ මුදල වන යුරෝ 77,384.05 ක එනම් රු. 29,818,329.49 ක මුදල අගෝස්තු මස ගිණුම් සාරාංශය මගින් නිවැරදි කර ඇති අතර එය සෘණ උපලබ්ධි වීමක් ලෙස රජයේ මූල්‍ය ප්‍රකාශනවල දක්වා ඇත.

1.2 (හ)	විගණන විමසුමේ සඳහන් කර ඇති ණය අංකවලින්, ණය අංක 2015030 සහ 2017024 යටතේ සටහන් අංක 11 හි දක්වා ඇත්තේ ණය ප්‍රදායක වෙත, ආපසු යවන ලද මුදල වන අතර 854-1 වාර්තාවේ එම ණය අංක 02 ට අදාළව දක්වා ඇත්තේ එම වර්ෂයේ උපලබ්ධිවීම්වලින් ආපසු යැවීම් අඩුකර ශුද්ධ ණය ගැනීම් වේ. එසේම රජයේ මූල්‍ය ප්‍රකාශනවල සටහන් අංක 11 හි වෙනම දක්වා ඇති ණය ප්‍රදායක වෙත ආපසු යැවීම්, සටහන් අංක 24(II) යටතේ වර්ෂයේ ණය ගැනීම් සටහන් කිරීමේ දී ගැලපුම් කර ඇත.
1.2 (ළ)	2017045 දරණ ණය අංකයට අදාළව 2023.02.24 දිනැතිව නිකුත් කරන ලද 2022.12.31 දිනට 854-1 වාර්තාවට අනුව අවසාන ශේෂය ඇ.ඩො. 12,028,947 ක් වන අතර රජයේ මූල්‍ය ප්‍රකාශනවල ද 2022.12.31 දිනට අදාළ අවසාන ශේෂය ඇ.ඩො. 12,028,947 කි. ඒ අනුව, විගණන නිරීක්ෂණයේ දැක්වෙන පරිදි රජයේ මූල්‍ය ප්‍රකාශනවල 2022.12.31 දිනට පැවති අගයම 2023.01.01 දිනට ආරම්භක ශේෂය ලෙස සටහන් කර ඇත. මෙම ණය හැටන් නැෂනල් බැංකුවෙන් ලබාගන්නා ලද විවිධ විනිමයෙන් සේවාකරණයවන ණයකි (Multicurrency). එනම්, ණය ලබාගෙන ඇත්තේ එ.ජ.ඩො. විනිමයෙන් වන අතර, සේවාකරණය කරනු ලබන්නේ ශ්‍රී ලංකා රුපියල් විනිමයෙනි. ඒ අනුව, 2022.12.30 දිනට අදාළ ආපසු ගෙවීම ශ්‍රී ලංකා රුපියල්වලින් (රු.87,269,087.30) දත්ත පද්ධතියේ සටහන් කිරීම නිවැරදිව සිදුකර තිබුණි. නමුත්, අත්වැරදීමකින් ශ්‍රී ලංකා රුපියල් විනිමය අනුව ණය ලබාගත් එ.ජ.ඩො. විනිමය වලංගු කිරීම පද්ධති සැකැස්ම තුළ සිදුකර නොමැත (Validation). ඒ අනුව, පද්ධතිය විසින් 2022 වර්ෂයට අදාළ ආපසු ගෙවීමට අදාළ අනුරූප එ.ජ.ඩො. ප්‍රමාණය 710,065 ලෙස ගණනය කරගෙන ඇත. ශ්‍රී ලංකා රුපියල් විනිමය අනුව ණය ලබාගත් එ.ජ.ඩො. විනිමය වලංගු කිරීමෙන් මෙය 2023.02.13 දින නිවැරදි කළ පසු 2022 වර්ෂයට අදාළ ආපසු ගෙවීම එ.ජ.ඩො. 482,241.32 ක් බවට පත්විය. විගණනයෙන් පෙන්වා ඇති මෙම ආරම්භක ණය ශේෂ අතර වෙනස එ.ජ.ඩො. 227,823 ඒ නිසා ඇතිවූ අතර, එය මේවන විට නිවැරදිකර ඇත. මෙම ණය මුදල ඇ.ඩො. වලින් පවත්වාගෙන ගිය ද ණය ආපසු ගෙවනු ලබන්නේ ශ්‍රී ලංකා රුපියල්වලිනි. එසේ 2022 වර්ෂයේ දී ශ්‍රී ලංකා රුපියල්වලින් ආපසු ගෙවන ලද මුදල ඇ.ඩො. වලට පරිවර්තනය කිරීමේ දී දෝෂ සහගත විනිමය අනුපාතිකයක් භාවිත කිරීම හේතුවෙන් CS-DRMS වාර්තාවේ මෙම මුදලට අදාළව ඇ.ඩො. වටිනාකම වැරදි අගයක් සටහන් වී ඇත. ඒ අනුව, රජයේ මූල්‍ය ප්‍රකාශනවල ද එම විනිමය අනුපාතය භාවිත කිරීමෙන් වූ වරද 2023 වර්ෂයේ ණය ආපසු ගෙවීම්වලින් ගලපා නිවැරදි කර ඇත.
1.2 (අඅ)	රජයේ මූල්‍ය ප්‍රකාශනවල සටහන් අංක 24 හි විදේශ ණය ආපසු ගෙවීම් ද ඇතුළත් කර ඉදිරිපත් කර ඇති බැවින්, වෙනම සටහනක් ලෙස පෙන්වා නොමැත.

1.2 (අආ)

ණය ශේෂ වැඩියෙන් සටහන් වීම

ණයහිමියා	ණය අංකය	විගණනයෙන් පෙන්වා දුන් වෙනස	කරුණු දැක්වීම
ජාත්‍යන්තර සංවර්ධන සමායතනය	1990009	XDR 2,064	මෙම ණය ලබාගෙන ඇත්තේ විශේෂ ගැනුම් හිමිකම් විනිමයෙනි (XDR). විගණනයෙන් පෙන්වා දී ඇති ණය ශේෂ වෙනස වන XDR 2,064 ක ප්‍රමාණය, මෙම ණයට අදාළ එක් එක් විනිමයෙන් ලද ප්‍රතිලබ්ධි විශේෂ ගැනුම් හිමිකම් විනිමයට පරිවර්තනය කිරීමේදී පද්ධතියේ ඇතිවූ විනිමය වෙනස හේතුවෙන් ඇති වූවක් බව නිරීක්ෂණය වේ (Parity difference). මෙම වෙනස අවසන් ගෙවීමේදී ගැලපීම සාමාන්‍ය ක්‍රමවේදය වේ.
The Riggs National Bank of Washington DC	1994046	USD 1,000,000	ණයහිමියා විසින් යොමුකළ ශේෂ නිරීක්ෂණය කිරීමෙන් පැහැදිලි වන්නේ, 2023.12.31 දිනට ගෙවීමට තිබූ ශේෂය ලෙස, 2022 අප්‍රේල් 13 සිට නොගෙවූ වාරික (Principal Arrears) ණයහිමියා විසින් අඩුකර ඇති බවයි. එසේ වුවද, රජයේ ගෙවීමට ඇති ණය ගණනයේදී නොගෙවූ වාරික ඇතුළත්ව ශේෂය ගණනය කිරීම නිවැරදිය. ඒ අනුව, රජයේ ගෙවීමට නියමිත මුළු ණය වගකීම පිළිඹිබු වේ. 854-1 වාර්තාවේ ශේෂයන්ගේද පෙන්නුම් කරනුයේ නොගෙවූ වාරික ඇතුළත් ණය ශේෂය වේ. ඒ අනුව, 854-1 වාර්තාවේ අගයයන් නිවැරදිය. ඒ නුව, මෙම ණය අංකවලට අදාළව 2023.12.31 දින වනවිට නොගෙවන ලද හිඟ වාරික ප්‍රමාණය 854-1 වාර්තාවේ ණය ශේෂයෙන් අඩුවූ පසු ණය ශේෂය ණයහිමියා විසින් විගණනයට ඉදිරිපත් කළ ණය ශේෂ අගයයට සමාන වේ.
	1997067	USD 1,125,000	
	1998049	USD 368,899	
Bank Austria Creditanstalt AG	2006089	EUR 1,318,750	
	2007003	EUR 1,578,449	
	2008021	EUR 1,335,968	
	2008023	EUR 500,000	
Raiffesen Zentral Bank (Austria)	2008038	EUR 1,833,333	
UniCredit Bank Austria AG	2013004	EUR 2,080,991	
	2013006	EUR 285,840	
	2013045	EUR 2,100,000	
ජර්මනිය	1998037	USD 22,583	Study and Expert Fund II ව්‍යාපෘති ණය මුදලෙහි ඉතිරි මුදල වූ Euro 22,583.76 ක්, මෙම ණය මුදලට අදාළව 2020.12.30 දින ණය ආපසු ගෙවීමෙන් හිලව්කර ඇත.

ණය ශේෂ අඩුවෙන් සටහන් වීම

<table>
<tr><th>ණයහිමියා</th><th>ණය අංකය</th><th>විගණනයෙන් පෙන්වාදුන්</th><th>කරුණු දැක්වීම</th></tr>
<tr><td rowspan="9">ආසියානු සංවර්ධන බැංකුව</td><td>1984018</td><td>SDR 2,093</td><td rowspan="9">ණයහිමියා වන ආසියානු සංවර්ධන බැංකුව විසින් ලබා දෙන ණය ආපසු ගෙවීම් නිවේදනය නිකුත් කළ දිනයේ පැවති එ.ජ.ඩොලර් හා විශේෂ ගැනුම් හිමිකම් විදේශ විනිමය හුවමාරු අනුපාතිකය හා ආපසු ගෙවීම ණයහිමියා වෙත සත්‍ය වශයෙන් ලද දිනයේ පැවති අදාළ විදේශ විනිමය හුවමාරු අනුපාතික, උච්චාවචනය හේතුවෙන් මෙම වෙනස ඇතිවී ඇත.
මෙම උච්චාවචන ගැලපීම සඳහා ණයහිමියා වෙත ලද එ.ජ.ඩොලර් ගෙවීමට අනුරූපී විශේෂ ගැනුම් හිමිකම් ප්‍රමාණය, නියමිත ණය ආපසු ගෙවීම් වාරිකයට වඩා අඩුවූ විට එය ඉදිරි ණය ආපසු ගෙවීම් නිවේදනයේ නොගෙවූ ශේෂය ලෙස දක්වා අදාළ අයකර ගැනීම ඊළඟ ණය වාරිකයෙන් සිදුකරනු ලබයි.
තවද, 2014030 ණය අංකයට අදාළ විගණනයෙන් පෙන්වා දී ඇති වෙනසට හේතු වනුයේ ඉහත පරිදි ණයහිමියා විසින් ගලපන ලද පහත දිනවලට අදාළ වාරික 4 ක සත්‍ය ගෙවීම් දත්ත පද්ධතියේ සටහන් කිරීමෙන් ඇතිවූ වෙනස්කම් වේ.
2021.4.15 – XDR 1,036
2019.10.15 – XDR 102 2019.4.01 – XDR 1,027
දත්ත පද්ධතියේ ණය ආපසු ගෙවීම් සටහන් කරන මූලාශ්‍රය වනුයේ ශ්‍රී ලංකා මහ බැංකුව විසින් ණය ගෙවීම් නිවේදන අනුව ණයහිමියා වෙත ගෙවන ලද සත්‍ය ගෙවීම් සටහන් කර විදේශ සම්පත් දෙපාර්තමේන්තුව වෙත සෑම මසකම අවසානයේ යොමුකරන වාර්තාව වේ. අදාළ සත්‍ය ගෙවීම් දත්ත පද්ධතියේ නිවැරදිව සටහන් කර ඇත.
විදේශ විනිමය හුවමාරු උච්චාවචනය අනුව ණයහිමියා විසින් යොමුකරනු ලබන ආපසු ගෙවීම් නිවේදනයේ සටහන් වන නොගෙවූ ශේෂය ද, ණය වාරික ආපසු ගෙවීමේදී ගෙවා ඇති බැවින්, ණය වාරිකයට අදාළ සත්‍ය ගෙවීම දත්ත පද්ධතියේ වැඩියෙන් සටහන් වේ. එම හේතුවෙන් අදාළ ණය ශේෂයන් 854-1 වාර්තාවේ ණයහිමියා විසින් යොමුකළ අවසන් ශේෂයන්ට වඩා අඩුවෙන් පෙන්නුම් කෙරේ.
මෙම විෂමතාවයන් අදාළ එක් එක් ණයවල අවසන් ගෙවීමේදී ගැලපීම සාමාන්‍ය ක්‍රමවේදය වේ. ණයහිමියා විසින් යොමුකළ නිවේදන අනුව, නිවැරදිව අදාළ ගෙවීම් සිදුකර ඇත.</td></tr>
<tr><td>1985001</td><td>SDR 7,424</td></tr>
<tr><td>1985002</td><td>SDR 2,378</td></tr>
<tr><td>1985004</td><td>SDR 1,008</td></tr>
<tr><td>1986020</td><td>SDR 679</td></tr>
<tr><td>1987001</td><td>SDR 1,409</td></tr>
<tr><td>1988003</td><td>SDR 1,198</td></tr>
<tr><td>1988005</td><td>SDR 5,254</td></tr>
<tr><td>2014030</td><td>SDR 2,165</td></tr>
</table>

ජාත්‍යන්තර සංවර්ධන සමායතනය	1990003	SDR 6,930,000	මෙම ණය විවිධ විනිමයෙන් සේවාකරණය වේ (Multicurrency). එනම්, ණය ලබාගෙන ඇත්තේ විශේෂ ගැනුම් හිමිකම් විනිමයෙන් වන අතර, සේවාකරණය කරනු ලබන්නේ එ.ජ.ඩො. විනිමයෙනි. 2023.12.01 දින සිදුවූ ණය ආපසු ගෙවීමකට එ.ජ.ඩො. 1,012,534.60 ට අදාළව අදාළ ණයහිමියා විසින් එවනු ලැබූ අනුරූපී විශේෂ ගැනුම් හිමිකම් විනිමය ප්‍රමාණය (SDR equivalent) SDR 770,000 ක ප්‍රමාණය SDR 7,700,000 ක් ලෙස අත්වැරදීමකින් දත්ත පද්ධතියට ඇතුළත් කර ඇති අතර, 2024.05.22 දින මෙය නිවැරදිකර ඇත.
ජර්මනිය	2012022	EUR 2,103,681	මෙවන තෙක් ලැබී ඇති සියලු ප්‍රතිලබ්ධි නිවැරදිව CS-DRMS දත්ත පද්ධතියේ සටහන් කර ඇති අතර, විගණනයෙන් පෙන්වා දී ඇති මෙම 2,103,681 ප්‍රතිලබ්ධි වීමට පවතින ශේෂය (Committed undisbursed balance) ලෙස පෙන්නුම් කරනු ලබයි. මෙම ණය සම්බන්ධව ණයහිමියා විසින් යොමුකළ ණය ශේෂ සන්සන්දනයේදී මෙම වෙනස අනාවරණය වූ අතර, 2024 අප්‍රේල් 19 මස මේ පිළිබඳව ණයහිමියා විසින් විමසා ඇත. එහෙත් මේ වන තෙක් මෙම ප්‍රතිලබ්ධිය ලැබීම පිළිබඳව අදාළ ණයහිමියා විසින් තහවුරු කර නොමැත. ණයහිමියා වෙතින් මෙම ප්‍රතිලබ්ධිය පිළිබඳ ලද වහාම පද්ධතිය නිවැරදි කරනු ඇත.
ඔපෙක් අරමුදල	2012024	USD 237,910	මෙම ණයහිමියා විසින් 2024.3.31 දින යොමුකරන ලද ණය ආපසු ගෙවීම් නිවේදනය අනුව ණය ශේෂ සංසන්දනය කිරීමේදී අනාවරණය වූ පරිදි, 2023.8.23 දිනට අදාළව සිදුවූ එ.ජ.ඩො. 24,151.84, 125,530.32, 88,228.27 ක ප්‍රමාද වී ලද ප්‍රතිලබ්ධි වටිනාකම් අනුව එ.ජ.ඩො. 237, 910.43 ලෙස 2024.3.6 දින නිවැරදිව සටහන් කිරීමෙන් දත්ත පද්ධතිය යාවත්කාලීන කර ඇත.
ප්‍රංශය	2018047	EUR 133,919	මෙවන තෙක් ලැබී ඇති සියලු ප්‍රතිලබ්ධි නිවැරදිව දත්ත පද්ධතියේ සටහන් කර ඇත. විගණනයෙන් පෙන්වා දී ඇති මෙම වෙනස මෙම ණය මුදල යටතේ ශ්‍රී ලංකා රජය වෙත ලැබී ඇති ප්‍රතිලබ්ධි ප්‍රමාණයක් ලෙස නිරීක්ෂණය වන අතර මේ වන තෙක් මෙම ප්‍රතිලබ්ධිය ලැබීම පිළිබඳව අදාළ ණයහිමියා විසින් තහවුරු කර නොමැත. ණයහිමියා වෙතින් මෙම ප්‍රතිලබ්ධිය පිළිබඳ ලද වහාම පද්ධතිය නිවැරදි කරනු ඇත.

	ආසියානු යටිතල පහසුකම් ආයෝජන බැංකුව	2019019	USD 3,778,815	ණයහිමියා විසින් 2024.03.21 දින යොමුකරන ලද ණය ආපසු ගෙවීම් නිවේදනය අනුව, ණය ශේෂ සංසන්දනය කිරීමේදී අනාවරණය වූ පරිදි, 2023.09.28 දිනට අදාළව සිදුවූ එ.ජ.ඩොලර් 3,746,825.87 ක ප්‍රමාදවී ලද ප්‍රතිලබ්ධි සටහන් අනුව, 2024.04.24 දින නිවැරදිව සටහන් කිරීමෙන් CS-DRMS දත්ත පද්ධතිය යාවත්කාලීන කර ඇත. තවද, මෙම ණය සම්බන්ධව ණයහිමියා විසින් යොමුකළ ණය ශේෂ සංසන්දනයේදී ශේෂ අතර වෙනසක් පවතින බවට අනාවරණය වූ අතර, 2024 මැයි මස 03 දින මේ පිළිබඳව ණයහිමියා විසින් විමසා ඇත. 2024.05.27 දින මේ සම්බන්ධව අදාළ තහවුරු කිරීම ණයහිමියා විසින් යොමුකර ඇති අතර, ඒ අනුව පද්ධතිය නිවැරදිකර ඇත. ඒ අනුව, ණය ශේෂය ණයහිමියා විසින් විගණනයට ඉදිරිපත් කළ ණය ශේෂ අගයට සමාන වේ.

ණය ශේෂ තහවුරු කිරීම් මඟින් තහවුරු කරන ලද පහත ණය ශේෂ **854 -1** වාර්තාවෙහි සහ රජයේ මූල්‍ය ප්‍රකාශනවල පවතින බවට තහවුරු නොවීම

ණයහිමියාගේ අංකය	ණයහිමියා	854 -1 වාර්තාවෙහි සඳහන්ද නැත්ද යනවග හා සඳහන් නොමැති නම් නොවීමට හේතු
383T023A-C	U.S. International Development Finance C.	මෙය 854-1 වාර්තාවේ ණය අංක 1980034 යටතේ දක්වා ඇති අතර, එහි සඳහන් 2023.12.31 දිනට ශේෂය ණයහිමියා විසින් ඉදිරිපත් කර ඇති ශේෂයට සමාන වේ.
2018004	Bank Austria	මෙම ණය ජාතික ජල සම්පාදන හා ජලපවාහන මණ්ඩලය විසින් ලබාගන්නා ලද ණය මුදල් වේ. 854 -1 වාර්තාවේ දක්වා ඇත්තේ මධ්‍යම රජය විසින් සේවාකරණය කරනු ලබන ණය පමණි.
2018039	ING Bank	
2018038		
1995030	JICA	1995030 ණය 2000.3.31 දින සම්පූර්ණයෙන්ම අවලංගු වී ඇති බැවින් 854-1 වාර්තාවේ සඳහන් නොවේ. විගණනයේ සඳහන් කර ඇත්තේ SL-P46 අංකය යටතේ Port of Colombo North Pier Development Project II ව්‍යාපෘතිය JPK 1,031,856 ක ණය ශේෂය වේ. එය ණය අංක 2000015 යටතේ 854-1 වාර්තාවේ නිවැරදිව පෙන්නුම් කරනු ලැබේ.

(අඇ)	**U.S. International Development Finance Corporation ආයතනය විසින් ඉදිරිපත් කර තිබූ ණය ශේෂ තහවුරු කිරීමේ ලිපියේ ගෙවිය යුතු ගාස්තු (Fee Overdue Amount) ලෙස පහත දක්වා ඇති පරිදි වටිනාකම් දක්වා තිබුණි.**

ණය අංකය	ණය හිමියා	විදේශ විනිමය	විගණනයෙන් ඉදිරිපත් ලිපියේ සඳහන් කර ඇති ගෙවිය යුතු ගාස්තු ප්‍රමාණය	කරුණු දැක්වීම
1994046	U.S. International Development Finance Corporation	USD	9,375	ශ්‍රී ලංකා රජය විසින් ප්‍රකාශයට පත් කරන ඇතැම් ණය ගෙවීම අත්හිටුවීමේ අනුගමනය කරන ලද අතුරු ප්‍රතිපත්තියට අනුකූලව, බලපෑමට ලක්වූ විදේශ ණය සේවාකරණය 2022.04.12 දින සිට අන්තර්කාලීනව තාවකාලිකව අත්හිටුවා ඇත. ඒ අනුව, නොගෙවූ දඩ පොලී ණය ශේෂ අදාළ ණයහිමියන් විසින් තහවුරු කිරීමේ ලිපිවල, ගෙවිය යුතු ගාස්තු ලෙස දක්වා ඇත. එසේ වුවද, 854-1 වාර්තාවේ සඳහන්වන ශේෂයන්ගේ, නොගෙවූ ණය වාරික පමණක් අන්තර්ගත වේ. (854-1 වාර්තාවේ ණය ශේෂයන්ට අන්තර්ගත වන්නේ නොගෙවූ වාරික ප්‍රමාණය පමණි (Principal Arrears only). ඇතැම් විදේශ ණය ගෙවීම අන්තර්කාලීනව තාවකාලිකව අත්හිටුවීමට රජය ගත් ප්‍රතිපත්තිමය තීරණය අනුව, බලපෑමට ලක්වූ ණයවල නොගෙවන ලද වාරික, පොලිය හා දඩ මුදල් පිළිබඳ ණය ප්‍රතිව්‍යුහගතකරණ ක්‍රියාවලියට අදාළ සම්මුති සාකච්ඡාවලදී සාකච්ඡාවට බඳුන්විය හැකි අතර, දඩ පොලී ගණනය කිරීම හෝ එම ණය සේවාකරණය පිළිබඳ මේ වන විට උපදෙස් ලැබී නොමැත.)
1997067		USD	28,125	
1998049		USD	13,293	

	Raiffeisen බැංකුව මගින් ඉදිරිපත් කර ඇති ණය ශේෂ තහවුරු කිරීම් සමඟ ඇපකර (Collaterals) ලබාදීම පිළිබඳව තොරතුරු ලබාදීම

Raiffeisen බැංකුව විසින් දක්වා ඇති අංකය	**අනුරූපී ණය අංකය**	**Raiffeisen බැංකුව විසින් දක්වා ඇති ඇපකර මුදල**	**කරුණු දැක්වීම**
Coll Id 63109	2008038	Euro 4,125,000.05	2023.12.31 දින සිට ගෙවීම් අවසන් දින දක්වා ගෙවීමට ඇති ශේෂය දක්වා ඇත. (එය Euro 458,333.3333 බැගින් වූ ණය ආපසු ගෙවීම් වාරික 9 ට අදාළ මුදල බව නිරීක්ෂණය වේ.)
Coll Id 87155	2016001	Euro 8,700,000.00	ණයහිමියා විසින් ඉදිරිපත් කර ඇත්තේ ගිවිසුම්ගත මුදල බව නිරීක්ෂණය වේ.
Coll Id 92146	2017025	Euro 9,500,000.00	මෙම ණය මුදලට අදාළ ගිවිසුම්ගතවූ මුදල හා 2023.12.31 දිනට පවතින ණය ශේෂය වන Euro 9,500,000 දක්වා ඇති බව නිරීක්ෂණය වේ. ඒ අනුව. 854-1 වාර්තාවේ සඳහන් අගයයන් නිවැරදි වේ.
Coll Id 92517	2017029	Euro 9,851,393.00	මෙම ණය මුදලට අදාළ ගිවිසුම්ගතවූ මුදල හා 2023.12.31 දිනට පවතින ණය ශේෂය වන Euro 9,851,392.58 දක්වා ඇති බව නිරීක්ෂණය වේ. ඒ අනුව. 854-1 වාර්තාවේ සඳහන් අගයයන් නිවැරදි වේ.

KBC Bank of Belgium මගින් ඉදිරිපත් කර ඇති ණය ශේෂ අංක 2014007 අදාළව ඉදිරිපත් කර තිබූ ණය ශේෂ තහවුරු කිරීමේ ලිපියේ ගෙවිය යුතු ද්‍රවශීලතා ගාස්තු (Liquidity Fee) ලෙස EUR 92,032 ක් දක්වා තිබුණි.

2014007 ණය අංකයට අදාළව 2022.06.20 දින සිට 2023.12.20 දින දක්වා ගෙවිය යුතුව තිබූ සේවා ගාස්තු (Service Fee) ප්‍රමාණයන් දක්වා ඇති බව නිරීක්ෂණය වේ.

1.2 (අඇ)	**ණය අංක 2021015 ට අදාළව ගෙවිය යුතුව තිබූ XDR 89,037 වටිනාකම ණයහිමි ආයතනය වන International Development Association විසින් අතහැර ඇති බව එම ආයතනය විසින් ඉදිරිපත් කරන ලද ණය ශේෂ තහවුරු කිරීම්වල නිරීක්ෂණය විය.** ගිවිසුමට අදාළව බැඳීම් ගාස්තු ලෙස 0.5% ක් ණයහිමියා වෙත ගෙවීමට ඇති නමුත් ණයහිමි ආයතනයේ අධ්‍යක්ෂ මණ්ඩල තීරණයට අනුව වාර්ෂිකව එම මුදල අයකිරීම පිළිබඳව ණයගැතියා වෙත දැනුම් දෙනු ලබයි. ඒ අනුව, මෙම ගිවිසුමට අදාළව 2023 ජූලි 31 දින සිට බැඳීම් ගාස්තු අය නොකිරීමට තීරණය කර ඇත.
1.2 (අඉ)	මෙම ණය මුදල් 18 හි ණය සේවාකරණය, ශ්‍රී ලංකා රජය විසින් ප්‍රකාශයට පත් කරන ඇතැම් ණය ගෙවීම අත්හිටුවීමේ අනුගමනය කරන ලද අතුරු ප්‍රතිපත්තියට අනුකූලව අන්තර්කාලීනව තාවකාලිකව අත්හිටුවා ඇත. ණය ශේෂ තහවුරු කිරීමේ ලිපිවල අදාළ ණයහිමියා විසින් ප්‍රමාද පොලී ගාස්තු දක්වා ඇත. එසේ වුවද, විගණනයෙන් ඉදිරිපත් කළ විගණන විමසුමෙහි සඳහන් වනුයේ නොගෙවූ ණය වාරික ද ඇතුළත්ව 2023.12.31 දිනට ණය ශේෂ, ප්‍රමාද පොලී ගාස්තු හා අනෙකුත් ගාස්තු රහිතව 2023.12.31 දිනට නොගෙවූ ණය ආපසු ගෙවීම් වාරික වටිනාකම් හා පොලී ප්‍රමාණයන් වේ. (854-1 වාර්තාවේ ණය ශේෂයන්ට අන්තර්ගත වන්නේ නොගෙවූ වාරික ප්‍රමාණය පමණි (Principal Arrears only). ඇතැම් විදේශ ණය ගෙවීම අන්තර්කාලීනව තාවකාලිකව අත්හිටුවීමට රජය ගත් ප්‍රතිපත්තිමය තීරණය අනුව, බලපෑමට ලක්වූ ණයවල නොගෙවන ලද වාරික, පොලිය හා දඩ මුදල් පිළිබඳ ණය ප්‍රතිව්‍යුහගතකරණ ක්‍රියාවලියට අදාළ සම්මුති සාකච්ඡාවලදී සාකච්ඡාවට බඳුන්විය හැකි අතර, දඩ පොලී ගණනය කිරීම හෝ එම ණය සේවාකරණය පිළිබඳ මේ වන විට උපදෙස් ලැබී නොමැත.)

1.2 (අ/ි)	**ණය අංක 2019019 - ආසියානු යටිතල පහසුකම් ආයෝජන බැංකුව** ණයහිමියා විසින් 2024.03.21 දින යොමුකරන ලද ණය ආපසු ගෙවීම් නිවේදනය අනුව, ණය ශේෂ සංසන්දනය කිරීමේදී අනාවරණය වූ පරිදි, 2023.09.28 දිනට අදාළව එ.ජ.ඩොලර් 3,746,825.87 ක ප්‍රමාදවී ලද ප්‍රතිලබ්ධි සටහන් අනුව, 2024.04.24 දින නිවැරදිව සටහන් කිරීමෙන් CS-DRMS දත්ත පද්ධතිය යාවත්කාලීන කර ඇත. මේ පිළිබඳව 2024 අප්‍රේල් මාසයේදී අවශ්‍ය කටයුතු සඳහා භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව දැනුවත්කර ඇත. **ණය අංක 2012024 - ඔපෙක් අරමුදල** ණයහිමියා විසින් 2024.03.1 දින යොමුකරන ලද ණය ආපසු ගෙවීම් නිවේදනය අනුව, ණය ශේෂ සංසන්දනය කිරීමේදී අනාවරණය වූ පරිදි, 2023.08.23 දිනට අදාළව සිදු වූ එ.ජ.ඩොලර් 24,151.84, 125,530.32, 88,228.27 ක ප්‍රමාද වී ලද ප්‍රතිලබ්ධි වටිනාකම් අනුව එ.ජ.ඩොලර් 237, 910.43 ලෙස 2024.03.06 දින නිවැරදිව සටහන් කිරීමෙන් CS-DRMS දත්ත පද්ධතිය යාවත්කාලීන කර ඇත. මේ පිළිබඳව 2024 අප්‍රේල් මාසයේදී අවශ්‍ය කටයුතු සඳහා භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව දැනුවත්කර ඇත. ඒ ඒ විනිමයෙන් සිදුවන ප්‍රතිලබ්ධි සටහන් (Disbursements Notices) ලබාගනුයේ අදාළ ණයහිමියා වෙතින් පමණි. ඇතැම් ණයහිමියන් වෙතින් ප්‍රතිලබ්ධි සටහන් එවීමේදී යම් ප්‍රමාදයන් ඇතිවිය හැකිය. ඒ අනුව, යම් මොහොතක ලබාගනු ලබන ණය ශේෂය (Outstanding balance) ඒ මොහොතේ යාවත්කාලීන නොවී පැවතිය හැකිය. බොහෝ ප්‍රතිලබ්ධි අගයයන් තහවුරු කරගැනීමේ අභ්‍යන්තර ක්‍රමවේද සකස් කර තිබුනද, උක්ත ආකාරයේ ප්‍රමාදවී ලැබෙන ඇතැම් ප්‍රතිලබ්ධි අගයයන් තහවුරු කරගත හැක්කේ අදාළ ණයහිමියා වෙත දන්වා ලබාගත් සංසන්දනය (Reconciliation) මගින් හෝ ඔවුන් විසින් යොමුකරනු ලබන ආපසු ගෙවීම් නිවේදන මගිනි. එබැවින් CS-DRMS පද්ධතිය මගින් නිකුත් කරනු ලබන ඕනෑම වාර්තාවක සඳහන්ව ඇති ප්‍රතිලබ්ධි අගයන් එලෙසම (අදාළ අමාත්‍යාංශයෙන් තහවුරු කර ගැනීමකින් තොරව) ගිණුම්ගත කිරීම හෝ ඍජුව සංසන්දනය කිරීම සඳහා භාවිත කිරීම යෝග්‍ය නොවේ.

	OPEC Fund, AIIB වැනි මාර්ගගත පද්ධති පවත්වා ගෙනයනු නොලබන බහුපාර්ශ්වීය ණයහිමියන් වෙත අදාළ ප්‍රතිලාභ්ධි සටහන් ප්‍රමාදවීමකින් තොරව යොමුකරන ලෙසට තවදුරටත් දැනුවත් කිරීමට අපේක්ෂා කරමු. තවද, එක් එක් මාසය තුළදී CS-DRMS පද්ධතියේ සිදුකරනු ලබන මාසික සැකසුම් ක්‍රියාවලියෙන් (Monthly Processing) අනතුරුව, එම මාසය තුළ වාර්තා වූ නව ප්‍රතිලාභ්ධි ප්‍රමාණයන් හා සෑම මසකම අවසානයට පවතින ණය ශේෂ පිළිබඳව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව දැනුවත් කිරීම 2006 වර්ෂයේ පමණ සිට ක්‍රියාත්මක කර ඇත. මෙම ප්‍රතිලාභ්ධි ප්‍රමාණයන් පිළිබඳව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව එක් එක් අමාත්‍යාංශයෙන් ලබාගන්නා තහවුරුකිරීම් සමඟ විදේශ සම්පත් දෙපාර්තමේන්තුව ලබාදුන් ප්‍රතිලාභ්ධි ප්‍රමාණයන් හා අනුරූපී නොවන අවස්ථා පිළිබඳව විදේශ සම්පත් දෙපාර්තමේන්තුව දැනුවත් කරන්නේ නම් ඒ පිළිබඳව අදාළ ණයහිමියන් වෙතින් විමසීම සිදුකළ හැකි බව නිරීක්ෂණය වන බැවින්, එමගින් මෙම ප්‍රමාදවීම් අවම කර ගැනීම සඳහා භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව සමඟ අවශ්‍ය කටයුතු සිදු කරනු ඇත.
1.2 (අළ) (අළු) (අඑ) (අඒ)	රාජ්‍ය ව්‍යවසායන්හි දිගුකාලීන ණය ඇතුළු බාහිර වගකීම් දළ දේශීය නිෂ්පාදිතයෙන් 7% ක් පමණ වේ.මෙයට ප්‍රධාන වශයෙන් හේතු වී ඇත්තේ රාජ්‍ය ව්‍යවසායන්හි පිරිවැය පිළිබිඹු මිල ක්‍රමයක් නොමැති වීමත් වෙළඳපළ මිල වෙනුවට සහනදායි මිලකට භාණ්ඩ සැපයීමේදී එකී පිරිවැය සෘජු රාජ්‍ය මූල්‍ය ප්‍රදාන හරහා මූල්‍යයනය නොකිරීමත් හේතුවෙන් දිගින් දිගටම රාජ්‍ය ව්‍යවසායන් විසින් අලාභදායී තත්ත්වයන් වාර්තා කිරීමත්, එකී අලාභයන් රාජ්‍ය බැංකු හරහා මූල්‍යයනය කිරීමත්ය. මේ අතර, ලංකා ඛනිජ තෙල් නීතිගත සංස්ථාව, ලංකා විදුලිබල මණ්ඩලය, ශ්‍රී ලංකන් එයාර් ලයින්ස් වැනි උපායමාර්ගික වශයෙන් වැදගත් රාජ්‍ය ව්‍යවසායන් විසින් දිගින් දිගටම වාර්තා කල අලාභ තත්ත්වයන් රාජ්‍ය බැංකු හරහා මූල්‍යයනය කිරීම පසුගිය වර්ෂවල කැපී පෙනෙන ප්‍රවණතාවයක් විය. මීට අමතරව රජයේ ප්‍රතිපත්තිමය තීරණවල බලපෑම ද ඉහත තත්ත්වයන් ඇති වීම සඳහා හේතු විය.

1.2 (අඹ)	රජයේ මූල්‍ය ප්‍රකාශන අනුව ශේෂය සහ ඍජු සනාථ කිරීම් අනුව ශේෂය අතර පවතින, සඳහන් කර ඇති වෙනස්කම් ඇතිවීට බලපෑ හේතු කවරේ ද යන්න හඳුනාගැනීම සඳහා අවශ්‍ය කටයුතු මේ වන විට සිදුකරමින් පවතින අතර අදාළ වෙනස්කම් නිසි පරිදි හඳුනාගැනීමෙන් අනතුරුව විධිමත් අනුමැතියක් සහිතව ප්‍රධාන ලෙජර ගිණුම්වල වාර්තා කිරීමට අපේක්ෂා කෙරේ.
1.2 (අඹ)	Sri Lanka Institute of Biotechnology (Pvt) Ltd වෙත අදාළ රේඛීය අමාත්‍යාංශයේ වැය ශීර්ෂයෙහි හිමිකම් ප්‍රාග්ධන වැය විෂයය යටතේ ලබා දී ඇති ප්‍රාග්ධන දායකත්වය ප්‍රධාන ලෙජර් ගිණුම්වල වාර්තා නොවීම මත ඉහත වෙනස හට ගෙන ඇති අතර මෙම වර්ෂය තුළදී අදාළ ගිණුම්ගත කිරීමේ කටයුතු සිදුකිරීමට කටයුතු කරනු ඇත.
1.2 (අක)	රජයේ මූල්‍ය ප්‍රකාශන අනුව ශේෂය සහ ආයතනයේ මූල්‍ය ප්‍රකාශන අනුව ශේෂය අතර පවතින වෙනස්කම් හඳුනාගෙන ඊට අදාළ නිවැරදි කිරීමේ කටයුතු කඩිනමින් සිදුකිරීමට අපේක්ෂා කෙරේ.
1.2 (අග)	Bogala Graphite Lanka PLC හි කොටස් ප්‍රාග්ධනය ගණනය කිරීමේ දී අතපසුවීමක් සිදු වී ඇති බව නිරීක්ෂණය වේ. අදාළ ගණනය කිරීම් නිවැරදි කර ගැනීමට සටහන් කර ගන්නා ලදී. මිහින් ලංකා (පෞද්ගලික) සමාගම වෙත 2021 සහ 2022 වර්ෂවලදී සිදුකරන ලද ප්‍රාග්ධන දායකත්වය අදාළ ප්‍රධාන ලෙජර් ගිණුම්හි සටහන් කළ ද ඒ සඳහා කොටස් සහතික නිකුත් කිරීමක් සිදු වී නොමැත. කෙසේ නමුත්, අදාළ ආයතනය වෙත හිමිකම් ප්‍රාග්ධනය ලෙස ලබාදුන් මුදල් අදාළ ප්‍රධාන ලෙජර් ගිණුම්හි වාර්තා කර ඇත.

1.2 (අච)	විගණන විමසුමේ සඳහන් පරිදි ආයතන 11ක් සඳහා රු. 22,210,710,270ක මුදලක් විදේශ ප්‍රදාන යටතේ සෘජුවම ලබාගෙන ඇති බව දක්වා ඇත. එසේම, අංක 30/94 හා 1994.04.20 දිනැති රාජ්‍ය ගිණුම් චක්‍රලේඛය පරිදි විදේශාධාර සම්බන්ධ සියලුම ගනුදෙනු අධීක්ෂණය විදේශ සම්පත් දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල් විසින් කල යුතු අතර ඒ අනුව, ප්‍රධාන ගණන්දීමේ නිලධාරීන් හා ගණන්දීමේ නිලධාරීන් විසින් උක්ත චක්‍රලේඛය ප්‍රකාරව විදේශාධාර ප්‍රදාන, විදේශ සම්පත් දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල් හරහා පමණක් ලබා ගැනීමට කටයුතු කලයුතු වේ. 1994.04.20 දිනැති අංක 30/94 දරණ චක්‍රලේඛය මෙන්ම, පහත සඳහන් කර ඇති චක්‍රලේඛ හා උපදෙස් මඟින් ද පෙන්වා දී ඇති පරිදි නිසි ක්‍රමවේදය අනුව විදේශ සම්පත් දෙපාර්තමේන්තුව දැනුවත්ව ලබාගන්නා ප්‍රදාන පිළිබඳව විදේශ සම්පත් දෙපාර්තමේන්තුව විසින් අදාළ පරිදි සටහන් කිරීම සිදුකරනු ලබයි. විගණනයෙන් පෙන්වා දී ඇති පරිදි වෙනත් ආයතන වෙත පමණක් වාර්තා වූ ප්‍රදාන සම්බන්ධයෙන් එම චක්‍රලේඛ, උපදෙස් මාලාවන් හා මුදල් රෙගුලාසි අනුව කටයුතු කිරීම සියළුම අමාත්‍යාංශ ලේකම්වරු, දෙපාර්තමේන්තු ප්‍රධානීන්, ව්‍යවස්ථාපිත ආයතන ප්‍රධානින්ගේ වගකීමක් වේ. 1. භාණ්ඩාගාර ලේකම්තුමාගේ අත්සනින් යුතුව 2011 අප්‍රේල් 21 දින නිකුත් කරන ලද අංක MOFP/ERD/2011/1 දරණ භාණ්ඩගාර චක්‍රලේඛය 2. භාණ්ඩාගාර ලේකම්තුමාගේ අත්සනින් යුතුව 2014 ජුනි 26 වන දින නිකුත් කරන ලද අංක MOFP/ERD/2014/1 දරණ භාණ්ඩගාර චක්‍රලේඛය 3. භාණ්ඩාගාර ලේකම්තුමාගේ අත්සනින් යුතුව 2019 මාර්තු 15 දින නිකුත් කරන ලද අංක 01/2019 දරණ කළමනාකරණ සේවා චක්‍රලේඛය 4. විදේශ සම්පත් දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල් විසින් සියලුම අමාත්‍යාංශ ලේකම්වරු, දෙපාර්තමේන්තු ප්‍රධානීන් හා ව්‍යවස්ථාපිත ආයතන ප්‍රධානින් වෙත 2019 ජූලි 25 වැනි දින අංක SC&PMU/Grant/19 යටතේ නිකුත් කරන ලද උපදෙස් මාලාව හා 2020 අගොස්තු 14 දින අංක SC&PMU/Grant/20 යටතේ නිකුත් කරන ලද උපදෙස් මාලාව
1.2 (අජ)	2022 අප්‍රේල් මස 12 වන දින නිකුත් කරන ලද අන්තර්කාලීන විදේශ ණය ගෙවීම් අත්හිටුවීමේ ප්‍රතිපත්තිමය තීරණය පිළිබඳව මූල්‍ය ප්‍රකාශනවල විදේශ ණය ශේෂ පිළිබඳ පැහැදිලිකිරීමේ සටහන් අංක (iii) යටතේ හෙළිදරව් කර ඇත.
1.2 (අට)	2023 වර්ෂයේ ගිවිසුම්ගත වී ඇති නමුත් අංක 2023015 දරණ ණය අංකය යටතේ 2023 වර්ෂයේ කිසිදු උපලබ්ධි වීමක් සිදු වී නොමැති අතර XDR 375,829 ක මුදලක් 2024.03.21 දින උපලබ්ධි වී ඇත. ණය උපලබ්ධි වීමක් 2023 වර්ෂයේ සිදු වී නොමැති බැවින් එම ණය මුදල රජයේ මූල්‍ය ප්‍රකාශනවල සටහන් කිරීමේ අවශ්‍යතාවයක් නොමැත.

1.2 (අඩ)	රජයේ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේ දී මූල්‍ය වාර්තාකරණ පද්ධතියේ සිදුවන අඩුපාඩු අවම කර ගැනීම සඳහා රජයේ ගිණුම් කාරක සභාවේ නිර්දේශ මත පත් කරන ලද කමිටුවේ දී ගන්නා ලද තීරණ අනුව ඒකාබද්ධ අරමුදලේ වටිනාකමේ හා ශුද්ධ වත්කම් ගැලපුම් ගිණුමේ වටිනාකමේ එකතුව පොදු අරමුදල (General Fund) ලෙස සඳහන් කිරීමට තීරණය විය. පොදු අරමුදලේ ශේෂය සමන්විත වී ඇති ආකාරය මූල්‍ය ප්‍රකාශනවල සටහන් අංක 23 යටතේ දක්වා ඇත.
1.2 (අණ)	රජයේ මූල්‍ය ප්‍රකාශනවල "මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීම සඳහා වන වාර්තා කරනු ලබන කාලය හා මැනීමේ ක්‍රමය" යටතේ ප්‍රවර්තන වර්ෂය හා පෙර වර්ෂ සඳහා වන ආදායම් මුදල් පදනම යටතේ ගිණුම්ගත කරන බව පැහැදිලිව හෙළිදරව් කර ඇත. ඒ අනුව, රාජ්‍ය ව්‍යවසායන්වලින් ලැබිය යුතු ලාභාංශ හා අයභාර ආදිය රජයේ මූල්‍ය ප්‍රකාශනවල ඇතුළත් නොවේ.
1.2 (අත)	රජයේ හිමිකම් දායකත්වය කොළඹ කොටස් වෙළඳපොළ ලැයිස්තුගත සමාගම්හි කරන ලද ආයෝජන සහ කොළඹ කොටස් වෙළඳපොළ ලැයිස්තුගත නොවන සමාගම්හි කරන ලද ආයෝජන ලෙස වර්ගීකරණය කිරීම සම්බන්ධයෙන් පවතින ප්‍රතිපාදන හා අනෙකුත් රෙගුලාසි පිළිබඳව සලකා බැලීමෙන් අනතුරුව ඉදිරියේ දී අවශ්‍ය කටයුතු සිදුකිරීමට අපේක්ෂා කෙරේ.
මෙහෙයුම් සමාලෝචනය **නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම**	
2.1 (අ) (i)	2003 අංක 03 දරණ මූල්‍ය කළමනාකරණ (වගකීම) පනතේ 3 (ඊ) වගන්තිය ප්‍රකාරව, යම් වර්ෂයක් අවසානයට පැවතිය හැකි ආණ්ඩුවේ මුළු බැරකම් එම වර්ෂය සඳහා වූ ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයෙන් සියයට 80 ක් නොඉක්මවිය යුතු ය යන්න නිවැරදි වේ. 2003 අංක 3 දරණ මූල්‍ය කළමනාකරණ (වගකීම) පනත හා ඊට කරන ලද සංශෝධන 2013 අංක 15 දරණ මූල්‍ය කළමනාකරණ (වගකීම) (සංශෝධන) පනත සහ 2021 අංක 12 දරණ මූල්‍ය කළමනාකරණ (වගකීම) (සංශෝධන) පනත මගින් ආණ්ඩුවේ මුළු බැරකම් දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස සියයට 60 සීමාවට ළඟා වීම වසර 2030 වන විට විය යුතු යැයි නියම කර ඇත.

	කෙසේ වුව ද, 2023 වසර අවසානයේ දී මධ්‍යම රජයේ ණය එනම්, රජයේ තත්‍ය මුළු බැරකම් ප්‍රමාණය දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස සියයට 103.9 කි. එනම්, 2022 වසරේ දී සියයට 114.2 ක් ව පැවති මධ්‍යම රජයේ ණය ප්‍රමාණය 2023 වසරේ දී සියයට 103.9 ක් දක්වා ප්‍රතිශතාංක 10.3 කින් පහළ ගොස් ඇත. ණය මට්ටම ඉහළ මට්ටමකට පැවතීමට, ණය පොලී අනුපාතිකයන්හි සිදුවී ඇති වෙනස්කම් සහ අයවැය හිඟය මූල්‍යයනය කිරීම ප්‍රධාන වශයෙන්ම දේශීය ණයගැනීම් මත රඳා පැවතීමට හේතු වී ඇත. මේ වන විට ශ්‍රී ලංකාවේ රාජ්‍ය ණය තිරසාර නොවන බව ප්‍රකාශ කර ඇති බැවින්, රාජ්‍ය ණය මට්ටම තිරසාර මට්ටමකට අඩු කර ගැනීමට සැලකිය යුතු කාලයක් ගත වනු ඇත. ආදායම් මූලික රාජ්‍ය මූල්‍ය ඒකාග්‍රතා ප්‍රයත්න මගින් රජයේ ණය ගැනීම් අවශ්‍යතා අඩුකර රාජ්‍ය ණය අඩු කර ගැනීම සඳහා මේ වන විට පියවර ගෙන තිබේ. එමෙන්ම, ණය අඩු කිරීමේ අරමුණ පෙරදැරිව, ඉදිරියේ දී බලාත්මක කිරීමට නියමිත රාජ්‍ය මූල්‍ය කළමනාකරණ පනත් කෙටුම්පත මගින් සංඛ්‍යානමය නොවන නව රාජ්‍ය මූල්‍ය රීති හඳුන්වා දීමට ද නියමිතය. 2003 අංක 03 දරණ මූල්‍ය කාළමනාකරණ (වගකීම) පනතේ 3(අ) වගන්තියට අනුව අයවැය පරතරය ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයෙන් සියයට 5 නොඉක්ම විය යුතු ය යන ප්‍රකාශය නිවැරදිය.
(අ) (ii)	එමෙන්ම, මෙහිදී අයවැය පරතරය වශයෙන් අදහස් කරනු ලබන්නේ ආර්ථික වර්ගීකරණය අනුව සකස් කළ අයවැය හිඟයයි. පනතෙහි සඳහන් එම ඉලක්කය කරා ගමන් කිරීමට අපහසු තත්ත්වයක් වේනම් ඒ පිළිබඳව හේතු ඉදිරිපත් කර අනාගත වැඩපිළිවෙල පිළිබඳව පාර්ලිමේන්තුව දැනුවත් කළ යුතු බව පනතෙහි දක්වා ඇති අතර ඒ අනුව යමින් අදාළ පනතට අනුව පාර්ලමේන්තුව වෙත වාර්ෂිකව ඉදිරිපත් කරනු ලබන අවසාන අයවැය තත්ත්වය පිළිබඳ වාර්තාව තුළ එම කරුණු පැහැදිලි කරනු බව දන්වනු කැමැත්තෙමි. ඒ අනුව, 2023 වසරේ දී ආර්ථික වර්ගීකරණයට අනුව ඇස්තමේන්තුගත අයවැය හිඟය රුපියල් බිලියන 2,404 ක් වූ අතර, එය දළ දේශීය නිෂ්පාදිතයෙන් සියයට 7.9 ක් විය. කෙසේ වුව ද, 2023 වසරේ තත්‍ය අයවැය හිඟය රු. බිලියන 2,282 වී ඇති අතර, එය දළ දේශීය නිෂ්පාදිතයෙන් සියයට 8.3 ක් විය. විශේෂයෙන්ම රාජ්‍ය ආදායම ශක්තිමත් කිරීම හා වියදම් තාර්කීකරණය කිරීම සඳහා රජය විසින් රාජ්‍ය මූල්‍ය කළමනාකරණය ශක්තිමත් කිරීමට ගත් පියවරයන්හි ප්‍රතිඵලයක් ලෙස 2023 වසරේ අයවැය හිඟය 2022 වර්ෂය හා සැසඳීමේ දී රු. බිලියන 178 කින් සංකෝචනය කර ගැනීමට සමත් වී ඇත. එනම්, 2023 වසරේ අයවැය හිඟය, 2022 වසරේ දී වාර්තා වූ දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස සියයට 10.2 ක් වූ අයවැය හිඟයට වඩා සැලකිය යුතු යහපත් තත්ත්වයකි. ප්‍රදාන ද ඇතුළත් රාජ්‍ය ආදායම 2022 වසරේ දී වාර්තා කළ රු. බිලියන 2,013 ට සාපේක්ෂව 2023 වසරේ දී සියයට 52.8 කින් රු. බිලියන 3,074 දක්වා ඉතා ඉහළ වර්ධනයක් ළඟා කරගෙන ඇත. තව ද දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස 2022 වසරේදී වාර්තා වූ සියයට 8.4 ක් වූ රාජ්‍ය ආදායම, සියයට 11.1 කක් දක්වා වර්ධනය වී ඇත. රාජ්‍ය වියදම පිළිබඳව සැලකීමේ දී 2022 වසරේ දී වාර්තා කළ රු. බිලියන 4,473 සිට රු. බිලියන 5,357 දක්වා සියයට 19.8 කින් වැඩි විය. මෙයට ප්‍රධාන වශයෙන් හේතු වූයේ පොලී ගෙවීම්, සියයට 56.9 කින් වැඩි වීමයි. ඒ අනුව, ණය පොලී ගෙවීම සඳහා දරන ලද වියදම දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් වශයෙන් සියයට 6.5 සිට 8.9 දක්වා වැඩි වී ඇත. රජයට පාලනය කළ නොහැකි මෙම ණය පොලී ගෙවීම් වියදම ඉහළ යාම සමඟ, සමාජ රැකවරණය සැලසීම සඳහා යන වියදම, විශ්‍රාම වැටුප් වියදම් ද ඇතුළුව කුටුම්භ සඳහා වන

	සුභසාධන හා පැවරුම් සඳහා දැරූ වියදම 2023 වර්ෂයේ දී සියයට 26.8 කින් වැඩි වී ඇත. ඒ අනුව, දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් වශයෙන් සහනාධාර සහ පැවරුම් සඳහා වන වියදම 2022 වසරේ දී සියයට 3.4 සිට 2023 වසරේ දී සියයට 3.6 දක්වා වැඩි වී ඇත. ඒ අනුව, ඉහළ යන ලද පොලී වියදම, වැඩි කරන ලද සමාජ ආරක්ෂණ වියදම් සහ භාණ්ඩ හා සේවාවන්හි මිල ඉහළ යාම මධ්‍යයේ වුව ද, දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස සමස්ත වියදම වැඩි වී ඇත්තේ 2022 වසරේ සියයට 18.6 සිට 2023 වසරේ සියයට 19.4 දක්වා පමණකි. ආදායම් වැඩි වීම මධ්‍යයේ වුව ද , අනම්‍ය පුනරුත්ථාපන වියදම නිසා අයවැය හිඟය 2003 අංක 03 දරණ මූල්‍ය කාළමනාකරණ (වගකීම) පනත අනුව සියයට 5 දක්වා අඩු කර ගැනීමට නොහැකි වුව ද, 2021 වසරේ සියයට 11.7 ක්ව පැවති හිඟය, 2022 වසරේ දී සියයට 102 ක් දක්වා ද, 2023 වසරේ දී සියයට 8.3 දක්වා ද අඩු කර ගැනීම ඉතා සුභවාදී තත්ත්වයකි. එමෙන්ම, අඛණ්ඩව ආදායම් මූලික රාජ්‍ය මූල්‍ය ඒකාග්‍රතා ප්‍රයත්න යෙදීම මගින් 2026 වසරේ සිට ඉදිරියට අයවැය හිඟය සියයට 5 කට අඩු අගයක පවත්වාගෙන යාමට අපේක්ෂිතය. ඉදිරියේ දී බලාත්මක කිරීමට නියමිත රාජ්‍ය මූල්‍ය කළමනාකරණ පනත් කෙටුම්පත මගින් අයවැය හිඟය මත නොව ප්‍රාථමික ශේෂය මත පදනම් වූ රාජ්‍ය මූල්‍ය රීතීන් හඳුන්වාදීමට නියමිතය. එයට හේතුව වනුයේ, අයවැය හිඟයට ඇතුළත් වන පොලී ගෙවීම සඳහා වන වියදම රජයේ පාලනයෙන් බැහැර වන ක්‍රියාවලියක් වීමය.

2.1 (ආ)	**අවුරුදු 1 කට අඩු ශේෂ** 2023.12.31 දිනට ගෙවිය යුතු ශේෂය ලෙස දක්වා ඇති රු. මිලියන 3,782 ක මුදල මු.රෙ. 373 විධිවිධාන යටතේ දෙසැම්බර් 31 දිනට අග්‍රිම ශේෂ පියවීමට පෙර පැවති ශේෂය වන අතර එම ශේෂයෙන් රු මිලියන 3,677 ක් 2024.05.15 දින වන විට පියවා ඇත. තවදුරටත් පියවීමට ඇති මුදල වහාම පියවීමට කටයුතු කරන ලෙස අදාළ ආයතනයන්ට ලිඛිතව දන්වා ඇත. **අවුරුදු 1-2 අතර** 2023.1231. දිනට අයනොවී පවතින රු. මිලියන 7.1 ක අග්‍රිම ශේෂය මේ වන විට අයකර ගැනීම සඳහා අදාළ ආයතන විසින් නඩු පවරා ඇති අතර නඩු තීන්දු ලැබෙන තුරු මෙම මුදල් අයකර ගැනීමට හැකියාවක් නොමැත. **අවුරුදු 5 කට වැඩි ශේෂ** 2023.12.31 දිනට පැවති රු. මිලියන 50.9 ක ශේෂයෙන් 2024 වර්ෂය තුළදී රු. 39,796 ක් පියවා ඇත. මු.රෙ. 373 විධිවිධාන යටතේ දෙසැම්බර් 31 දිනට පවතින අග්‍රිම ශේෂය පියවීමේ වගකීම අදාළ ආයතනය එනම් විදේශ කටයුතු අමාත්‍යාංශය සතු වන අතර භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුවේ කාර්යභාරය වනුයේ එම කටයුතු අධීක්ෂණය කිරීම පමණක් වන අතර ඒ අනුව මෙම ශේෂය පියවීම සඳහා අවශ්‍ය උපදෙස් ලබාදී ඇති අතර ආයතනය සමඟ සාකච්ඡා වාර ගණනාවක් පවත්වා ඇත. එහි ප්‍රතිඵලයක් ලෙස 2023 වර්ෂය තුළදී රු. මිලියන 34.9 ක මුදලක් අයකර ගෙන නිරවුල් කිරීමට හැකි වී ඇත.
කළමනාකරණ ක්‍රියාකාරකම්	
3 (අ)	විගණන නිරීක්ෂණය සමඟ එකඟ නොවේ. විගණන විමසුමෙහි සඳහන් රු. 73,426,054.77ක මුදල අදාළ ව්‍යාපෘතීන් ක්‍රියාත්මක කිරීම සඳහා ප්‍රදායක ආයතන විසින් ප්‍රේෂණය කරනු ලබන මුදල් භාණ්ඩාගාරයේ තැන්පතු ගිණුමක රඳවා තබා ගන්නා අතර අවශ්‍ය පරිදි වියදම් දැරීම සඳහා ව්‍යාපෘතියේ ඉල්ලීම මත අදාළ අමාත්‍යාංශ/දෙපාර්තමේන්තු වෙත අක්මුදල් නිදහස් කරනු ලැබේ. අදාළ වියදම වාර්තා ඉදිරිපත් කිරීමෙන් අනතුරුව එම මුදල විදේශ ප්‍රදාන ආදායම් ගිණුමට මාරු කරනු ලැබේ. වියදම් නොවී ඉතිරිව පවතින මුදල තවදුරටත් උපයෝජනය නොවන බව ව්‍යාපෘතිය ක්‍රියාත්මක කිරීමේ අමාත්‍යාංශ/දෙපාර්තමේන්තුව දැනුම්දීමෙන් අනතුරුව හා ප්‍රදායක ආයතනයේ ඉල්ලීම මත ආපසු ප්‍රේෂණය කරනු ලබන බැවින් එය විදේශ ප්‍රදාන ආදායමට ඇතුළත් නොවේ. කෙසේ වුවද, එය මූල්‍ය ප්‍රකාශනවලින් අත්හැරීමක් ලෙස විගණන විමසුමෙහි සඳහන් කිරීම නිවැරදි නොවේ.

<table>
<tr><td>3
(ආ)</td><td>විගණන විමසුමේ සඳහන් රජයේ අනුමත අත්තිකාරම් ගිණුම් 07 අක්‍රීය ගිණුම් වන අතර, ඒවායේ විස්තර පහත පරිදි වේ.
<table>
<tr><th>වැය ශීර්ෂය</th><th>ගත් ක්‍රියාමාර්ග</th></tr>
<tr><td>285</td><td>කෘෂිකර්ම දෙපාර්තමේන්තුව සතු ගිණුම් 05 සම්බන්ධව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව සතු තොරතුරු සියල්ලම කෘෂිකර්ම දෙපාර්තමේන්තුවට ලබාදී ඇත. මෙම ගිණුම් පිළිබඳ ගිණුම්කාරක සභාවේ සාකච්ඡාවට ගැනීමෙන් අනතුරුව අවශ්‍ය අනුමැතිය ලබාගෙන මෙම ඇවර කළ අත්තිකාරම් ගිණුම් සම්පූර්ණයෙන් අවසන් කිරීමට කටයුතු කරන බව දන්වා එවා ඇත. පසුවිපරම් සිදුකරමින් පවතී.</td></tr>
<tr><td>111</td><td>රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව විසින් ලබාදුන් උපදෙස් පරිදි 7000-0-000-0-002-0 ගිණුම් නිරවුල් කිරීම සඳහා කමිටුවක් පත්කර ඇති බව FBF/05/2022 සහ 2023.0720 දිනැති ලිපිය මගින් දන්වා එවා ඇත. පසුවිපරම් සිදුකරමින් පවතී.</td></tr>
<tr><td>999</td><td>ගිණුම් නිරවුල් කිරීම සඳහා ප්‍රමාණවත් සාධක රැස්කර ගිණුම් වසා දැමීමට දැනටමත් කටයුතු කරමින් පවතී.</td></tr>
</table></td></tr>
<tr><td>3
(ඇ)</td><td>විගණන විමසුම් ඡේදයෙහි සඳහන් කර ඇති ණය ශේෂ, විවිධ අවස්ථාවලදී අමාත්‍යාංශ හා දෙපාර්තමේන්තු වසා දැමීම මත ජනිත වී ඇති බව නිරීක්ෂණය වේ. මෙම ශේෂයන් සම්බන්ධව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව සතුව පවතින පැරණි තොරතුරු විශ්ලේෂණය කර අක්‍රීයව පැවතීමට හේතු නිවැරදිව හඳුනාගෙන නිරවුල් කිරීමට කටයුතු කරමින් පවතී.</td></tr>
<tr><td>3
(ඈ)</td><td>අමාත්‍ය මණ්ඩල පත්‍රිකා අංක CP/24/0226/628/015 දරණ “ ශ්‍රී ලංකා සිවිල් ගුවන් සේවා අධිකාරියේ වියදම් සඳහා අරමුදල් සපයා ගැනීම” යන මැයෙන් වරාය ගුවන් සේවා හා නාවික ඇමතිතුමා ඉදිරිපත් කළ 2024.01.30 දිනැති සංදේශයට අදාළව 2024.02.19 දින පැවති අමාත්‍ය මණ්ඩල රැස්වීමේ දී එළඹි තීරණය අනුව මේ වන විටත් 2023 නොවැම්බර් මස සිට 2024 මාර්තු මස දක්වා විදේශීය විකුණුම් අධිභාර ආදායම වන රු. 1,766,269,517 ක මුදලින් රු. 393,000,000 ක මුදලක් රඳවා ගැනීමෙන් අනතුරුව රු. 1,373,269,517 ක මුදලක් ඒකාබද්ධ අරමුදලට 2024.05.10 දින බැර කර ඇත.

මෙම ආදායම සති දෙක බැගින් වූ කාර්තු දෙකකට ගුවන් සේවා ආයතනය වෙතින් අයකරනු ලබන අතර, දෙවන කාර්තුවේ මුදල් ලැබෙනුයේ ඊ ළඟට එළඹෙන මස 15 දිනයේ දී බවත්, ඒ අනුව ඉදිරි මාසවලට අදාළ ප්‍රේෂණයන් යම් මාසයක් අවසන්ව ඊ ළඟට එළඹෙන මාසයේ 20 වන දිනට පෙර එවීමට කටයුතු කරනු බවත් ශ්‍රී ලංකා සිවිල් ගුවන් සේවා අධිකාරියේ සභාපති විසින් දැනුම් දී ඇත.</td></tr>
</table>

3 (ඉ) (ඊ)	**සණස සංගමය බදුල්ල** මෙම ආයතනයට හිඟ ණය හා පොලී මුදල් ගෙවීමට හැකියාවක් නොමැති බව 2022.03.31 දින දැනුම් දෙන ලදී. ඒ අනුව, හිඟ ණය හා පොලී මුදල් අයකර ගැනීමට ණඩු ගොනු කිරීමට මුදල් අමාත්‍යාංශය නීති කටයුතු දෙපාර්තමේන්තුව වෙත 2022.04.22 දින දන්වා ඇත. 2022.12.01 දින අමාත්‍යාංශයේ නීති කටයුතු දෙපාර්තමේන්තුවෙන් වර්තමාන ප්‍රගතිය විමසා ඇති අතර දෙපාර්තමේන්තුව විසින් 2023.12.05 දිනැති ලිපිය මගින් නඩු පැවරීමේ කටයුතු ආරම්භ කරන ලෙස නීතිපති දෙපාර්තමේන්තුව වෙත දන්වා ඇත. **සර්වෝදය ආර්ථික ව්‍යවසාය සංවර්ධන සේවා (ගැරන්ටි) ලිමිටඩ් ආයතනය** මෙම ආයතනයේ හිඟ උපණය අයකර ගැනීම සම්බන්ධව 2021.03.15 දින භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුවේ පැවති රැස්වීම අනුව ණය ප්‍රතිව්‍යුහගත කිරීමේ වාර්තාවක් 2021.04.09 දින ඉදිරිපත් කරන අතර ඒ අනුව, හිඟ ණය අයකර ගැනීම සිදුකරයි. ආයතනය විසින් සම්පූර්ණ ණය මුදල පිය වූ පසු භාණ්ඩාගාර ලේකම්ගේ අනුමැතියට යටත්ව හිඟ පොලිය සම්බන්ධව සහනයක් ලබාදීමේ හැකියාව පිළිබඳ සලකා බලනු ඇත. ඒ අනුව, තවදුරටත් රු. 541,6395,760.39 ක හිඟ ණය මුදලක් ඇති අතර 2024 වර්ෂයේ සැප්තැම්බර් 30 දිනට පෙර රු. 40,000,000 ක මුදලක් ලැබීමට නියමිතය. **ශ්‍රී ලංකා රබර් නිෂ්පාදන සහ අපනයන සංස්ථාව** ආදායම් ශීර්ෂ 2006.04.00 - උපණය ආපසු අයකර ගැනීම් යටතේ මෙම ආයතනයට අදාළව 2018.12.31 දිනට පැවති හිඟ ආදායම් ශේෂය රු. 773,340,000 කි. මෙම මුදලින් 2022 හා 2023 වර්ෂවලට අදාළ රු. 9,525,750 ක මුදලක් අය කරගෙන ඇත. ආදායම් ශීර්ෂය 2002.02.01 - ණය පොලිය යටතේ පවතින රු. 612,893,552 ක මුදලක් ද අයකර ගත යුතුව ඇත. එම ආයතනයේ ඉඩම හා ගොඩනැගිලි කුලියට ලබාදීම මගින් ලැබෙන කුලී ආදායමෙන් ඉහත මුදල පියවෙමින් පවතී.

3 (උ)	- ණය ලබාදීම් හා අයකිරීම් උපණය ගිවිසුමෙහි කොන්දේසි අනුව සිදුකරනු ලබන අතර එම ගිවිසුම ප්‍රධාන ණය ගිවිසුමේ කොන්දේසි අනුව සකසා ඇත. ආයතන 22 කට අදාළව ණය ආපසු ගෙවිය යුතු කාලය වසර 10 කින් පසු ආරම්භ වන බැවින් 2023 වර්ෂය තුළදී ප්‍රාග්ධන මුදල් අයකර ගැනීමේ අවශ්‍යතාවයක් නොමැත. - සණස ආයතනය මගින් ණය මුදල් අය නොවන අතර නීතිමය කටයුතු සිදුකරමින් පවතී. - ජාතික ඉතිරිකිරීමේ බැංකුව මගින් අයවිය යුතු බවට දක්වා ඇති රු. 254,108,992 ක ශේෂය මේ වන විට ගෙවා අවසන්ව ඇත. - අත්වැල හා සුවශක්ති නමින් දක්වා ඇති ණය මුදල්වලින් පිළිවෙලින් රු. 1,687,470,000 ක් හා රු. 2,623,487,368.38 ක මුදලක් 2024 වර්ෂයේ දී ලැබී ඇත. - PLGF අරමුදල ඒකාබද්ධ අරමුදල වෙතින් භාණ්ඩාගාර ඇපකර අරමුදල පවත්වාගෙන යාම සඳහා දෙන ලද ප්‍රාග්ධන අරමුදලකි. මෙම මුදල් භාණ්ඩාගාර බිල්පත්වල ආයෝජනය කර ඇති අතර එමගින් ලැබෙන පොලී මුදල් භාණ්ඩාගාර තැන්පත් ගිණුම් වෙත රැස්කර එමගින් ඇපකර අරමුදලේ වගකීම් පියවනු ලැබේ. (ආයතන සංග්‍රහයේ xxiv පරිච්ඡේදයේ 11 වගන්තිය ප්‍රකාරව) - ශ්‍රී ලංකා මහ බැංකුව යටතේ ක්‍රියාත්මක වන පැරණි ණය ගිවිසුම් 03 ක් පවතින අතර දීර්ඝ කාලයක් සිට මෙම ශේෂයන් ක්‍රියාකාරී නොවන මට්ටමේ පවතී. නව ශ්‍රී ලංකා මහ බැංකු පනත යටතේ මෙම ණය ක්‍රම ශ්‍රී ලංකා මහ බැංකුව විසින් මෙහෙයවීමක් සිදුකළ නොහැකි බැවින් මෙම ශේෂ ශ්‍රී ලංකා මහ බැංකුව විසින් භාණ්ඩාගාරය වෙත පැවරීමට කටයුතු කරමින් පවතී.

<table>
<tr>
<td>3
(එ)</td>
<td>අදාළ විගණකාධිපති වාර්තාවේ සඳහන් කර ඇති ප්‍රතිපාදන, එම කරුණ පිළිබඳව එළඹ ඇති පහත අමාත්‍ය මණ්ඩල තීරණ ප්‍රකාරව ජාතික අයවැය දෙපාර්තමේන්තු වැය ශීර්ෂයේ සංවර්ධන කටයුතු වැඩසටහන යටතේ වෙන්කර ඇති ප්‍රතිපාදන මගින් 2023 වර්ෂයට අදාළ විසර්ජන පනතේ (6) වගන්තිය යටතේ දක්වා ඇති නියමයන්ට අනුකූලවන පරිදි සලසා දී තිබේ.

i. අ.ම.ප. අංක 23/0732/601/010- III දරන 2023.04.24 දිනැති අමාත්‍ය මණ්ඩල තීරණය මගින් හානිපූරණය සිදු කිරීමට අදාළ අතිරේක ප්‍රතිපාදන හා අවශ්‍ය අක්මුදල් කඩිනමින් රාජ්‍ය පරිපාලන, ස්වදේශ කටයුතු, පළාත් සභා පළාත් පාලන අමාත්‍යාංශයේ ලේකම් වෙත ලබා දෙන ලෙස මුදල්, ආර්ථික ස්ථායිකරණ හා ජාතික ප්‍රතිපත්ති අමාත්‍යාංශයේ ලේකම්ට නියම කර තිබුණි. ඒ අනුව බල අංක 186 හා 2023.05.09 දිනැති ලිපිය මගින් රු. මිලියන 714 ක් නිකුත් කරන ලදී.

ii. අ.ම.ප. අංක 23/1683/605/035- I දරන 2023.09.11 දිනැති අමාත්‍ය මණ්ඩල තීරණය අනුව හානිපූරණයන් සිදුකිරීම වෙනුවෙන් ඉදිරියේදී පාර්ලිමේන්තු මන්ත්‍රීවරුන් සඳහා ගෙවීම් සිදුකිරීමට රු.මි.700 ක අතිරේක ප්‍රතිපාදන ලබාදෙන මෙන් භාණ්ඩාගාර ලේකම්ට නියම කර ඇත. ඒ අනුව තත්‍ය අවශ්‍යතාවය මත බල අංක 341 මගින් 2023.10.04 දිනැති ලිපිය මගින් රු. මිලියන 300 ක අතිරේක ප්‍රතිපාදන ලබා දී ඇත. ඊට අමතරව, 130-01-12-002-1508 වැය විෂය සඳහා පිළිවෙලින් රු.මි. 42 ක් (2023-1300000-BCUV-00000024) සහ රු.මි. 24 ක් (2023-1300000-BCUV-00000031) මු.රෙ. 66 මගින් 2023.12.12 දින සහ 2023.12.28 දින මාරු කර දී ඇත.

ඒ අනුව, රු. මිලියන 1,080 ක ප්‍රතිපාදනයක් මෙම වියදම දැරීමට සලසා දී ඇති අතර එයින් රු. මිලියන 1,056 ක වියදම් දරා තිබෙන බව නිරීක්ෂණය වේ.

ඉහත සඳහන් පරිපූරක ප්‍රතිපාදන සලසා දීම පිළිබඳ 2023 වර්ෂයට අදාළ විසර්ජන පනතේ 6 (i) විධිවිධාන අනුව පාර්ලිමේන්තුව වෙත නියමිත පරිදි වාර්තා කර ඇත.</td>
</tr>
</table>

3 (ඒ) (i) (ii)	විගණන විමසුම මගින් දක්වා ඇති ආයතන 08 අතුරින් ආයතන 07 ක් මේ වන විටත් රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ වැඩසටහන යටතේ, රජය සතු කොටස් බැහැර කිරීමට ගනුදෙනු උපදේශකවරුන් බඳවාගෙන ලංසු කැඳවීමේ ක්‍රියාවලියේ අදියර කිහිපයක් ක්‍රියාත්මක කර ඇත. මේ සඳහා රජයේ ප්‍රමුඛතාව අනුව 2023.03.13 වන දින පැවැති අමාත්‍ය මණ්ඩල රැස්වීමේ දී, අංක 23/0431/604/046 දරණ අමාත්‍ය මණ්ඩල අනුමැතිය ලබා ගැනීමෙන් පසු, මෙම කාර්යයන් ආරම්භ කර ඇත. මේ යටතේ Waters Edge ආයතනය බැහැර කිරීම නීතිපතිවරයාගේ උපදෙස් මත තාවකාලිකව අත්හිටුවා ඇත.
3 (ඔ)	ඒකාබද්ධ භාණ්ඩාගාර කළමනාකරණ තොරතුරු පද්ධතිය (ITMIS) හඳුන්වාදීම 2010 වර්ෂයේ සිට මූල්‍ය කළමනාකරණ කාර්යක්ෂමතා ව්‍යාපෘතිය (FMEP) මගින් සිදුකර ඇත. එම පද්ධතියේ ප්‍රධාන ක්‍රියාකාරී ක්ෂේත්‍ර ව්‍යාප්තිය සඳහා 2019 වසරේ ජුලි මස අමාත්‍ය මණ්ඩල අනුමැතිය ලැබී ඇත. ඒ වන විටත් පද්ධතියේ අයවැය සැලසුම් කිරීම සහ අයවැය විසර්ජනයට අදාළ ක්‍රියාකාරීත්වයන් ව්‍යාප්තිය FMEP ව්‍යාපෘතිය මගින් සම්පූර්ණ කොට තිබිණ. 2019 වසරේ පාස්කු බෝම්බ ප්‍රහාරයට පසුව ඇතිවූ තත්වයන්, 2020 සහ 2021 වසරවල COVID වසංගතය පැතිරයාම හේතුවෙන් වූ ඇඳිරි නීති පැනවීම් සහ රට වසා දැමීමේ තත්වයන් සහ 2022 වසරේ ඇතිවූ දේශපාලන සහ ආර්ථික අර්බුදය හේතුවෙන් ITMIS පද්ධතියේ ව්‍යාප්ත කටයුතු නිසි පරිදි සිදු කරගෙන යාමට බාධා පැමිණවීය. 2023 වසරේ මුල් භාගයේදී ද අමාත්‍යාංශ මගින් සිදුකල ව්‍යාපෘති ඇගයීම් කටයුතු හේතුවෙන් පද්ධතියේ ව්‍යාප්තිය සිදුකල හැකි නොවීය. ඒ අනුව වසර 4ක පමණ කාලයක් ITMIS පද්ධතියේ ව්‍යාප්තිය නිසි පරිදි සිදුකිරීමට නොහැකි විය. මෙම බාධා මධ්‍යයේ වුවද නිසි සැලසුමක් යටතේ රජයේ වියදම් ශීර්ෂ 168ක් සඳහා පද්ධතියේ ප්‍රධාන ක්ෂේත්‍ර සඳහා පුහුණුව නිම කිරීමට 2023 දෙසැම්බර් අවසාන වනවිට රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව සමත් වූ අතර ඉන් ආයතන 155ක් ITMIS භාවිතය ආරම්භ කොට ද තිබිණ. ඉතිරි තවත් වියදම් ශීර්ෂ හතරක (4) පුහුණු කටයුතු 2024 වසරේ අප්‍රේල් මස අවසාන වන විට සිදු කර අවසන් කරන ලදී. තවද, 2023 වසර අවසන් වනවිට පද්ධතියේ Cash Planning ක්ෂේත්‍රය පමණක් සංවර්ධනය කරමින් පැවති අතර සංවර්ධනය අවසන් කර ඇති ඉතිරි අනෙක් ක්ෂේත්‍ර තුන (3) ව්‍යාප්ත කිරීම, ඉහත ප්‍රධාන ක්ෂේත්‍ර ව්‍යාප්තිය අවසන් කල පසු ඇරඹීමට කටයුතු යොදා ඇත. විශාල වපරිසරියකින් යුතු ITMIS පද්ධතියේ ක්ෂේත්‍ර 13ම එකවර රජයේ සියලු වියදම් ශීර්ෂ වෙත ව්‍යාප්ත කිරීම ප්‍රායෝගිකව අපහසු වේ. තව ද විගණන වාර්තාවේ සඳහන් 2023 දෙසැම්බර් මස 31 දිනට ගෙවිය යුතු රු. 43,887,382 ක් හා ඇ.ඩො. 989,103 ක මුදල පද්ධතියේ 2023 වසර සඳහා වන මෙහෙයුම් සහ නඩත්තු සේවා සඳහා ගෙවිය යුතු මුදල බවත් මෙම මුදල පියවීමට 2024 අප්‍රේල් මස අමාත්‍ය මණ්ඩල අනුමැතිය ලැබී ඇති බවත් ඒ අනුව කටයුතු කරමින් පවතින බවත් ව්‍යාපෘති කාර්යාලය දන්වා ඇත.

3 (ඕ)	ITMIS පද්ධතියට ඇතුලත් කර තිබු වැටුප් කළමනාකරණ ක්‍රියාකාරකම් ක්ෂේත්‍රය මුදල් අමාත්‍යාංශය සඳහා පමණක් භාවිත කිරීමට නියමිතවූ ක්ෂේත්‍රයකි. නමුදු 2016 වසර වනවිට මුළු රාජ්‍ය අංශය සඳහාම වැටුප් කළමනාකරණ ක්‍රියාකාරකම් පද්ධතියක අවශ්‍යතාව මුදල් අමාත්‍යාංශය මගින් හඳුනාගෙන තිබිණ. ඉහත ITMIS පද්ධතිය තුළින් මුදල් අමාත්‍යාංශය සඳහා පමණක් හඳුන්වා දීමට තිබු වැටුප් කළමනාකරණ ක්‍රියාවලිය සීමා සහිත වූ අතර එය මුළු රාජ්‍ය අංශය සඳහාම යොදා ගැනීමට යෝග්‍ය නොවීය. තවද එවැනි වපසරියක එම ක්‍රියාවලිය ITMIS පද්ධතිය තුළින් ව්‍යාප්ත කිරීම ආර්ථිකමය අතින්ද අවාසිදායකය. එබැවින් 2016 වසරේ අප්‍රේල් මස පැවති අමාත්‍යාංශයේ ප්‍රතිපත්ති රැස්වීමේදී මුළු රාජ්‍ය අංශය සඳහාම වැටුප් කළමනාකරණය වෙනුවෙන් වෙනත් මෘදුකාංගයක් ලබාගැනීමට ගත් තීරණය අනුව e-payroll වැටුප් කළමනාකරණ පද්ධතිය මේ වනවිට ක්‍රියාත්මක කරගෙන යනු ලබයි.
3 (ක)	විදේශාධාර ප්‍රදාන යටතේ 2023 මුල්‍ය වර්ෂයේ (මුදලින් ලැබීම්) යටතේ විදේශ ප්‍රදාන වියදම ලෙස රු 5,302,396,140.51 ක් හා මු.රෙ. 571 ප්‍රකාරව රු. 30,649,173.96 ක් වශයෙන් රු. 5,333,045,314.47 ක මුළු මුදලක් විදේශ ප්‍රදාන ආදායම ලෙස රජයේ ආදායමට බැර කර ඇත. තවද, ව්‍යාපෘතිය අවසාන වූ දින සිට වර්ෂ දෙකක (02) ක කාලයක් තුළදී ප්‍රදානකරු විසින් හිමිකම් නොපාන ලද ඉහත දැක්වෙන රු. 30,649,173.96 ක තැන්පත් මු.රෙ. 571 විධිවිධාන ප්‍රකාරව “ඉකුත් වූ තැන්පතු” ලෙස සලකනු ලබන බැවින් ව්‍යාපෘතිය ක්‍රියාත්මක කරන ලද අමාත්‍යාංශ /දෙපාර්තමේන්තු විසින් ලබාදෙන ලද නිර්දේශය ද මත හා විදේශ ප්‍රදායක ආයතනය එම මුදල් ඉල්ලුම් කර නොමැති බැවින් ඉහත සඳහන් මුදල රජයේ ආදායමට බැර කිරීමට කටයුතු කර ඇත. ඒ අනුව මුළු විදේශ ප්‍රදාන ආදායම (මුදලින් ලැබීම්) රු. 5,333,045,314.47 ක් ලෙස රජයේ මූල්‍ය ප්‍රකාශනවල නිවැරදිව දක්වා ඇත. විදේශ ප්‍රදාන වශයෙන් ලද මුදල්වල භාරකාරත්වය හා ගිණුම්ගත කිරීමේ කටයුතු පමණක් භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුවට අදාළ වන අතර අදාළ ප්‍රදාන ව්‍යාපෘති ක්‍රියාත්මක කිරීම සිදුකරනු ලබන්නේ රජයේ අමාත්‍යාංශ/දෙපාර්තමේන්තු වන බැවින් එම මුදල් නියමිත අරමුණුවලට උපයෝජනය කිරීම අදාළ අමාත්‍යාංශ/දෙපාර්තමේන්තුවල ප්‍රධාන ගණන්දීමේ නිලධාරීන්ගේ වගකීමකි.
3 (ග)	මේ වන විට 6000/000/00/ 0010/1092/000 හි රු. 9,189,841.24 හා 6000/000/00/0010/1213/000 හි රු. 1,860,000.00 යන තැන්පතු ගිණුම් දෙකෙහි පැවති අක්‍රිය ශේෂයන් අදාළ අමාත්‍යාංශය සහ ආයතනයේ නිර්දේශ මත 2024 වර්ෂයේදී රජයේ ආදායමට බැර කිරීමට කටයුතු කර ඇත. එසේම තැන්පතු ගිණුම් අංක 6000/000/00/0010/1225/000 හි පවතින රු.57,696,383.92ක මුදල සම්බන්ධව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව විසින් අදාල අමාත්‍යාංශය දැනුවත් කිරීමට කටයුතු කල අතර, ඒ අනුව අක්මුදල් නිදහස් කර ගැනීම සඳහා ක්‍රීඩා හා යෞවන කටයුතු අමාත්‍යාංශයේ අංක ක්‍රීසංදෙ/ගි/4/Hockey Turf/2024 හා 2024.04.17 දිනැති ලිපිය මගින් ජාතික අයවැය දෙපාර්තමේන්තුවෙන් අයවැය ප්‍රතිපාදන ලබා ගැනීමට ඉල්ලුම් කර ඇත. අදාළ ප්‍රතිපාදන සලසා ගැනීමෙන් අනතුරුව භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුවෙන් අක්මුදල් නිදහස් කිරීමට පියවර ගනු ලබන අතර ඒ අනුව මෙම තැන්පත් ගිණුම යටතේ නියමිත මුදල ඉදිරියේදී උපයෝජනය කිරීමට නියමිතය. තවද, ඉතිරි තැන්පතු ගිණුම් 07ට අදාළව පවතින රු. 38,863,894.53ක් වූ තැන්පතු මුදල අදාල කාරණයට උපයෝජනය කරගන්නා ලෙස භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව විසින් අදාළ අමාත්‍යාංශ /දෙපාර්තමේන්තු දැනුවත් කිරීමට කටයුතු කර ඇත.

3 (ච)	විගණන විමසුමෙහි සඳහන් ණය ශේෂයන්, ආයතන සංග්‍රහය, මුදල් රෙගුලාසි හා පවතින චක්‍රලේඛ විධිවිධාන අනුගමනය කර නිරවුල් කර ගැනීම ඒ ඒ ආයතනවල ප්‍රධාන ගණන්දීමේ නිලධාරීන්ගේ හා ගණන්දීමේ නිලධාරීන්ගේ වගකීමකි. රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව විසින් කාර්තුමය වශයෙන් එම ආයතනවල ප්‍රගතිය ගෙන්වා ගනිමින් ණය ශේෂයන් අයවීම් ප්‍රගතිය පරික්ෂා කරමින්, අවශ්‍ය තාක්ෂණික උපදෙස් ලබාදෙමින් නිරන්තරයෙන් පසු විපරම් කරනු ලබයි.
3 (ජ)	මහාභාණ්ඩාගාරය සතුව රාජ්‍ය ව්‍යවසායන්හි ආයෝජන සිදු කිරීම සඳහා පවතින මූල්‍ය ශක්‍යතාවය ඉතාමත් සීමාකාරී වේ. එවැනි අවස්ථාවලදී රාජ්‍ය ව්‍යවසායන් වෙත සිය කාරක ප්‍රාග්ධන අවශ්‍යතා සපුරා ගැනීමට බැංකු මූලාශ්‍ර වෙත ප්‍රවේශ වීමට සිදු විය. ඒ අනුව, බැංකු වෙත පියවිය යුතු ණය වාරික හා පොළිය ඉහළ යාම මත ජංගම වගකීම් ද ජංගම වත්කම්වලට සාපේක්ෂව ඉහළ අගයක් ගන්නා ලදී. එමගින්, අදාළ රාජ්‍ය ව්‍යවසායන්හි කෙටිකාලීන වගකීම් පියවීම සඳහා ද්‍රවශීල වත්කම් ප්‍රමාණවත් නොවන මට්ටමක පවතී. කෙසේ වෙතත් ශ්‍රී ලංකන් ගුවන් සමාගම වෙත එහි වගකීම් තවදුරටත් ගෙවා ගත නොහැකි බව නිරීක්ෂණය වන බැවින්, විභව ආයෝජකයන්ට ආකර්ෂණය වීම පිණිස ඇ.එ.ජ. ඩොලර් මිලියන 210 ක් ස ඇ.එ.ජ. ඩොලර් මිලියන 100 ක් වූ වගකීම් රජයට පවරා ගැනීම තුළින් එහි ශේෂ පත්‍රය ප්‍රතිව්‍යුහගත කරන ලදී.
3 (ට)	මෙම රාජ්‍ය ව්‍යවසායන් සිය මෙහෙයුම් කටයුතු පවත්වාගෙන යාම සඳහා අවශ්‍ය කාරක ප්‍රාග්ධනය බැංකු මගින් ලබා ගන්නා ලද දිගු කාලීන ණය මගින් මූල්‍යයනය කිරීම හේතුවෙන් අධිතෝලන තත්ත්වයන්ට මුහුණපා ඇත. ඇතැම් රාජ්‍ය ව්‍යවසායන්ට බැංකු ණය නියමිත කාල සීමාව තුළ සේවාකරණය කිරීමට ද අපොහොසත්වීම තුළ ණයහිමියන්ගේ එකඟතාවයෙන් ණය ප්‍රතිව්‍යුහගත කිරීමට පවා සිදු වී ඇත. රජය සතු සීමාකාරී මූල්‍ය අවකාශය හමුවේ රාජ්‍ය ව්‍යවසායන්හි පවතින ප්‍රාග්ධන දුෂ්කරතා සඳහා මූල්‍යමය සහනයන් ලබා දීම අපහසු වුවද 2023 වර්ෂයේදී ගනු ලැබූ ප්‍රතිසංස්කරණයන් තුළින් ව්‍යවසායන්හි පැවති අධිතෝලනය යහපත් තත්ත්වයකට ගෙන ඒමට හැකිවිය.
3 (ඩ)	අදාළ රාජ්‍ය ව්‍යාපාර සියල්ලෙහිම සම්පූර්ණ අයිතිය මහා භාණ්ඩාගාරය සතු වේ. ඒ අනුව, එම ආයතනවල පවතින කාරක ප්‍රාග්ධන ගැටළු හෝ අනෙකුත් පුනරාවර්තන ස්වරූපයේ වියදම් සඳහා අවශ්‍ය මූල්‍ය දායකත්වය මහා භාණ්ඩාගාරය විසින් ලබාදිය යුතු වේ. එවැනි දායකත්වයන් එම ආයතන වෙත සිදුකරනු ලබන ප්‍රාග්ධන දායකත්වයක් ලෙස සලකා වාර්තා කිරීම සිදුකල හැකිය.
3 (ණ)	රාජ්‍ය සමාගම්හි සිදුකරනු ලබන ප්‍රාග්ධන දායකත්වය ප්‍රධාන ලෙජර් ගිණුම්හි වාර්තා කිරීම සඳහා පෙර පැවති ක්‍රමවේදය වූයේ කොටස් සහතික නිකුත් කළ පසුව ගිණුම්ගත කිරීමයි. සහතික නිකුත් කිරීමේ ක්‍රියාවලිය සඳහා සැලකිය යුතු කාලයක් ගත වන බැවින් කොටස් සහතික නිකුත් වන තුරු නොසිට අදාළ ප්‍රාග්ධන දායකත්වය සිදුකල වහාම ගිණුම්ගත කිරීමේ කටයුතු සිදුකිරීමට වර්තමානයේ දී කටයුතු කරනු ලැබේ. කෙසේ වෙතත්, අදාළ කොටස් සහතික ලබාගැනීම සඳහා රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව විසින් පසුවිපරම් කටයුතු සිදුකරනු ලැබේ.

3 (ත)	මිහින් ලංකා සමාගම 2018 වර්ෂයේ සිටම තවමත් ඇවර කටයුතු කරමින් ඇති නමුත් මේ වන තෙක් ඇවර කිරීම අවසන් කර නොමැත. මහා භාණ්ඩාගාරය විසින් ලබා දී ඇති ඇපකර මත පදනම්ව රාජ්‍ය බැංකුවලින් ලබාගෙන ඇති ණය සඳහා එම කටයුතු අවසන් වන තෙක් පියවරක් ගත නොහැකි නමුදු එම බැංකුවල ශේෂ පත්‍ර කෙරෙහි හා ඒ අනුව බැංකුවේ ස්ථාවරභාවය කෙරෙහි බලපෑම් ඇති කරයි. මිහින් ලංකා සමාගම සතු කිසිදු ද්‍රව්‍ය වත්කමක් නොමැති බැවින් හා බැංකු කෙරේ ඇති අවධානම සමනය කිරීම සඳහා වර්ෂ කිහිපයක් මුළුල්ලේ එම බැංකු රජයට ලබාදෙන ලාභාංශවලින් කොටසක් මිහින් ලංකා සමාගමේ ණය පොලියට හිලව් කිරීම සඳහා මහා භාණ්ඩාගාරයේ අනුමැතිය ඇතිව බැංකු විසින් සිදුකරන අතර ඒ සඳහා වන රජයේ ගිණුම් ගැලපීම මෙලෙස සටහන් කර ඇත.
3 (ද)	විගණන විමසුමෙහි සඳහන් කොටස් වටිනාකම අතපසුවීමකින් සටහන් වී නොමැති අතර ඉදිරියේ දී එම වටිනාකම ඇතුළත් කිරීමට කටයුතු කරනු ලැබේ. 2023.12.31 දිනට ශ්‍රී ලංකා රජය හා ශ්‍රී ලංකා ටෙලිකොම් ආයතනයේ කොටස් හිමිකාරීත්වය ගණනය කිරීමේ දී සිදු වූ ගණිතමය දෝෂයක් හේතුවෙන් මෙම ප්‍රතිශත වෙනස ඇති වී ඇති අතර ඉදිරියේ දී එය නිවැරදි කර ගැනීමට සටහන් කරගන්නා ලදී.

3 (ප)

විගණන විමසුමෙහි ඇතුළත් පහත විස්තර සඳහන් විදේශ ප්‍රදානයන් ඊට ඉදිරියෙන් සඳහන් දිනයන්හී ලැබී ඇති අතර එම මුදල් ගිණුම්ගත කර ඇත.

No.	Donor	ERD Key	Agreement Date	Title	Currency	Original Amount	Amount Received/ Date of Receipt	Expenditure Accounted/ Accounted Date
01	Government of Japan	2023207	2023/08/09	The Project for Human Resources Development Scholarship	JPK	284,000	-	(Rs.) 721,919,010.80 (Accounted Date) 31.12.2023
03	Government of The Federal Republic of Germany	20190211	2019/12/17	The Project for Human Resources Development Scholarship	EUR	2,100,000	(EUR) 133, 258.58 09.08.2023	-

3 (බ)

ශ්‍රී ලංකා රජය විසින් ප්‍රකාශයට පත්කරන ඇතැම් ණය ගෙවීම අත්හිටුවීමේ දී අනුගමනය කරන අතුරු ප්‍රතිපත්තියට අනුකූලව බලපෑමට ලක් වූ විදේශ ණය සේවාකරණය 2022.04.12 දින සිට අන්තර්කාලීනව තාවකාලිකව අත්හිටුවා ඇත. ඒ අනුව, නොගෙවූ කැපවීම් ගාස්තු හා දඩ පොලී ණය ශේෂ පිළිබඳ ණය ප්‍රතිව්‍යුහගතකරණ ක්‍රියාවලියට අදාළ සම්මුති සාකච්ඡාවල දී සාකච්ඡාවට බඳුන් කළ හැකි අතර ඒ පිළිබඳ මේ වන විට උපදෙස් ලැබී නොමැත.

කාර්යසාධනය

4.1 ආදායම් ඇස්තමේන්තු කිරීම

(අ), (ආ), (ඇ), (ඈ) හා (ඉ)

2023 වර්ෂය වෙනුවෙන් පාර්ලිමේන්තුවේ අනුමත වාර්ෂික අයවැය ඇස්තමේන්තුව අනුව රජයේ මුළු ආදායම රු. බිලියන 3,415 (බදු ආදායම, බදු නොවන ආදායම හා විදේශ ප්‍රදානද සමඟ) ක් වූ අතර 2023 වසරේ තත්‍ය ආදායම රු. බිලියන 3,074 ක් වී ඇත. එය අයවැය ඇස්තමේන්තුවේ ප්‍රතිශතයක් ලෙස ගත් කල සියයට 90.0 ක පමණ ඉතා ඉහළ ළඟාකර ගැනීමකි. එමෙන්ම 2023 වර්ෂය සඳහා පාර්ලිමේන්තුවේ අනුමත සංශෝධිත අයවැයෙහි ආදායම් ඇස්තමේන්තුව වූ රු බිලියන 2,851 හා සැසඳීමේදී සියයට 107.8 ක තරම් ඉතා ඉහළ ළඟා කරගැනීමකි. එමෙන්ම 2022 වර්ෂය හා සැසඳීමේදී 2023 වසරේ තත්‍ය රාජ්‍ය ආදායම හා ප්‍රදාන සියයට 52.8 කින් වර්ධනය වී ඇත. පුද්ගල ආදායම් බදු ව්‍යුහය සංශෝධනය කිරීම, සංස්ථාපිත ආදායම් බදු අනුපාතය වැඩි කිරීම හා එක් එක් අංශ සඳහා ලබා දී තිබූ නිදහස් කිරීම් ඉවත් කිරීම, 2022 වසරේ දී සිදුකල එකතු කළ අගය මත බදු අනුපාත සංශෝධනය, තීරු බදු අනුපාත සංශෝධනය කිරීම, නිෂ්පාදන බදු අනුපාත සංශෝධනය කිරීම, විකුණුම් සහ ගාස්තුවලින් ලද ආදායම ඉහළ යාම සහ 2022 වසරේ අගභාගයේදී අලුතින් හඳුන්වාදුන් සමාජ ආරක්ෂණ දායකත්ව බද්ද මෙලෙස ආදායම් රැස් කිරීම ඉහළ යාමට හේතු විය.

2022 වසරේ දී ඇති වූ ආර්ථික අර්බුදය සමඟින් විදේශ විනිමය ගලා යාම අවම කර ගැනීමට පනවන ලද ආනයන සීමා බොහෝ භාණ්ඩ සඳහා වර්ෂය අවසාන භාගය දක්වාම පැවතීම හා ඒ අනුව 2022 වර්ෂයට සාපේක්ෂව 2023 වසරේ දී සමස්ථ ආනයන සියයට 8.1 කින් පහළයාම, උද්ධමනය අපේක්ෂිත කාලයට පෙර පහළයාම, විදේශ ව්‍යවහාර මුදල්වලට සාපේක්ෂව රුපියල ශක්තිමත් වීම, පාලනයෙන් තොර විදේශීය වෙළඳපොළ තුළ ඇති වූ තත්ත්වයන් මෙන්ම පාරිභෝගික හැසිරීමේ ඇතිවූ විචලනයන් යනා දී කරුණු පාර්ලිමේන්තුව විසින් අනුමත වර්ෂික ආදායම් ඇස්තමේන්තුව සියයට 100 ක් ළඟා කර ගැනීමට නොහැකි වීමට මූලික වශයෙන් බලපාන ලදී.

රාජ්‍ය ආදායම ඇස්තමේන්තු කිරීමේ දී, එක් එක් ආදායම් ප්‍රභවයෙහි බදු නම්‍යතාවය (Tax Elasticity) හා බදු උත්ප්ලාවකතාව (Tax Buoyancy) සහ නව බදු ප්‍රතිපත්ති පිළිබඳව ප්‍රධාන වශයෙන් අවධානය යොමු කරනු ලබයි. එමෙන්ම, සාර්ව ආර්ථික උපනතීන් හා එහි ප්‍රවනතාවයන් ප්‍රධාන වශයෙන් සලකා බලනු ලැබේ. ආර්ථික වර්ධන වේගය, උද්ධමනය, සේවා නියුක්තිය, විනිමය අනුපාතය, වෙළෙඳ ගිණුමෙහි හැසිරීම, ප්‍රාග්ධන ප්‍රවාහ, විදේශ ආයෝජන යනාදී වූ සාර්ව ආර්ථික විචල්‍යයන්ගේ හැසිරීම පිළිබඳ උපකල්පන රාජ්‍ය ආදායම් ඇස්තමේන්තු කිරීමේ දී යොදා ගනු ලැබේ. මීට අමතරව මහජනතාවගේ ක්‍රය ශක්තිය, ඉල්ලුම හා සැපයුම මගින් ඇතිකරන්නාවූ බලපෑම, දේශීය මෙන්ම විදේශීය වෙළෙඳපොළ හැසිරීම, රජයේ කෙටිකාලීන හා දිගුකාලීන ආර්ථික සංවර්ධන දිශානතීන්, රාජ්‍ය ආයතනයන්හී සිදුකරනු ලබන ධාරිතා ප්‍රසාරණයෙහි බලපෑම යනාදිය මෙන්ම අනපේක්ෂිතව ඇතිවන ආපදා තත්ත්වයන් හී බලපෑම රාජ්‍ය ආදායම ඇස්තමේන්තු කිරීමේ දී සලකා බලනු ලබයි.

එබැවින්, 2023 වසරේ ආදායම් ඇස්තමේන්තු සකස් කිරීමේ දී දළ දේශීය නිෂ්පාදිතයේ වැඩිවීම කෙරෙහි අවදානය යොමු කර ඇත. කෙසේ වුවද, 2022 වසරේ දී ඇති වූ ආර්ථික අර්බුදයෙන් පසු ඇති වූ ඉතා අසීරු ආර්ථික වටපිටාව තුළ ආර්ථික විචල්‍යයන්ගේ හැසිරීම පුරෝකථනය කිරීම අභියෝගාත්මක විය. 2023 අයවැය මගින් සියයට 3.0 ක ආර්ථික සංකෝචනයක් අපේක්ෂා කළද, තුන්වන කාර්තුවේ සිට ආර්ථික වර්ධනයක් වාර්තා කිරීම, කෘෂිකර්මාන්තය ඇතුළුව කර්මාන්ත හා සේවා අංශයන් ක්‍රමිකව යථාවත් වීම ආරම්භවීම, රුපියල සැලකිය යුතු මට්ටමකින් ශක්තිමත් වීම ආදිය හේතුවෙන් 2023 වසරේ තත්‍ය වශයෙන්ම සියයට 2.3 ක ආර්ථික සංකෝචනයක් සිදු විය.

	එමෙන්ම, රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති චක්‍රලේඛ අංක 1/2015 ට අනුව ඉදිරි වර්ෂය සඳහා වූ ආදායම් ඇස්තමේන්තු සකස් කිරීමට සමගාමීව පවත්නා වර්ෂය සඳහා වූ සංශෝධිත ආදායම් ඇස්තමේන්තු ද සකස් කිරීම සිදුකරනු ලබන අතර, එම සංශෝධිත ආදායම් ඇස්තමේන්තුව ඉදිරි වර්ෂය වෙනුවෙන් පාර්ලිමේන්තුවේ අනුමැතිය සඳහා ඉදිරිපත් කරනු ලබන විසර්ජන පනත් කෙටුම්පත තුළ ඇතුළත් කොට අනුමැතිය ලබාගනු ලබයි. විශේෂයෙන්ම සංශෝධිත ආදායම් ඇස්තමේන්තු සකස් කිරීමේදී ආදායම් ගණන් දීමේ නිලධාරීන් විසින් අදාළ ආදායම් ශීර්ෂයන්ට අනුව යොමුකරනු ලබන පවත්නා වර්ෂය සඳහා වූ සංශෝධිත ආදායම් ඇස්තමේන්තුව මෙන්ම පෙර වර්ෂයන් හී ආදායම් ප්‍රවණතාවයන්, සලකා බලනු ලබන වසරේ මුල් මාස කිහිපයෙහි ආදායම් කාර්යසාධනය, ආර්ථික වර්ධනය ද ඇතුලත්ව සාර්ව ආර්ථික විචල්‍යාන්හි උපකල්පන හා ඒවායෙහි කෙටිකාලීන උපනතීන් මෙන්ම දේශීය හා පාලනයෙන් තොර විදේශ වෙළෙඳපොළ හැසිරීම මෙන්ම මේ සඳහා බලපානු ලබන අනෙකුත් පවත්නා තත්ත්වයන් පිළිබඳව ද විශේෂ අවධානයක් යොමුකරමින් සංශෝධිත ඇස්තමේන්තුව සකස් කරනු ලබයි. ඒ අනුව, 2023 වසරේ සංශෝධිත අයවැයෙහි ආදායම් ඇස්තමේන්තුව (බදු ආදායම, බදු නොවන ආදායම හා විදේශ ප්‍රදානද සමග) හා සැසඳීමේදී 2023 වසරේ දී තත්‍ය ආදායම සියයට 107.8 ක් ලඟාකර ගැනීමට සමත් වී ඇති අතර, එය දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස සැලකූ විට සියයට 11.1 කි. එය 2022 වසරට සාපේක්ෂව බැලූ කළ ප්‍රතිශතාංක 2.7 ක, එනම් රු. බිලියන 1,062 ක ඉහළ යාමකි.

4.2 ආදායම් ඌනතාවය	
(අ), (ආ), (ඇ), (ඈ), (ඉ) හා (ඊ)	ආර්ථික විශ්ලේෂණයන් සඳහා යොදාගනු ලබන ආදායම, වියදම හා අයවැය හිඟය සකස් කරනු ලබන්නේ ආර්ථික වර්ගීකරණයට අනුව වේ. එම වර්ගීකරණයට අනුව 2023 වසරේ තත්‍ය ආදායම ප්‍රදාන ද ඇතුළත්ව රු. බිලියන 3,074 ක් වූ අතර, මුළු වියදම රු. බිලියන 5,357 ක් වී ඇත. එයින් පුනරාවර්තන වියදම් ලෙස රු. බිලියන 4,700 ක් හා ප්‍රාග්ධන වියදම හා ණයදීම් ලෙස රු. බිලියන 657 වී ඇත. ඒ අනුව වර්තන ගිණුමේ ශේෂය රු. බිලියන 1,651 ක් වී ඇත. විශේෂයෙන්ම මේ සඳහා ණය පොළි ගෙවීම් සැලකියයුතු ලෙස අඛණ්ඩව ඉහළයාම හේතු වී ඇත. 2022 වසරේ දී රු. බිලියන 1,565 ක් වූ පොළී වියදම 2023 වසරේදී රු. බිලියන 2,456 දක්වා සියයට 56.9 කින් වැඩි වී ඇත. ඒ අනුව, පොළී ගෙවීම සඳහා පමණක් සමස්ත ආදායමෙන් සියයට 80 ක් පමණ 2023 වසරේ දී වැය වන ලදී. මේ සඳහා හේතු වූයේ දේශීය පොලී ගෙවීම් සඳහා වන වියදම සියයට 62.3 කින් වැඩි වීමයි. 2022 වසරේ දී ඉහළ ගිය උද්ධමනයට පිළියම් වශයෙන් දේශීය පොළී අනුපාත ඉහළ යාම හා දේශීය ණය ප්‍රශස්තකරණ වැඩපිළිවෙළ නිම වෙන තෙක් වෙළඳපොළ තුළ පැවති අවිනිශ්චිතතා හා ඇතැම් රජය සතු ව්‍යවසායයන් හි ණය රජයේ ශේෂ පත්‍රයට අවශෝෂණය කර ගැනීම හේතුවෙන් දේශීය ණය පොළී අධිමිල (premiums) වැඩි වීම මෙයට හේතු විය. ආර්ථික අර්බුදය හේතුවෙන් පීඩාවට පත්වූ අඩු ආදායම්ලාභී අවදානමට ලක් වූ පවුල් ආරක්ෂා කිරීම සඳහා අතිරේක මූල්‍ය ආධාර ප්‍රදානය කිරීම වෙනුවෙන් වියදම් දැරීම, විශ්‍රාම වැටුප් ගෙවීම සඳහා වූ වියදම් ඉහළ යාම, සෞඛ්‍ය සේවා සැපයීම සඳහා වූ වියදම ඉහළයාම, පාසැල් පෙළපොත් ලබාදීම සඳහා දැරූ වියදම ඉහළ යාම හේතුවෙන් සහනාධාර හා පැවරුම් සඳහා වූ වියදම 2022 වසරේ දී රු. බිලියන 815 සිට 2023 වසරේ දී රු. බිලියන 1,005 දක්වා වර්ධනය විය. එමෙන්ම, ඉන්ධන, විදුලිය සහ අනෙකුත් භාණ්ඩ හා සේවාවල මිල ගණන් සැලකිය යුතු ලෙස ඉහළ යැමෙහි ප්‍රතිඵලයක් ලෙස භාණ්ඩ හා සේවා සඳහා වන වියදම සියයට 64 ක වර්ධනයක් පෙන්නුම් කර ඇත. කෙසේ වුවද, ආර්ථික අර්බුදයත් සමඟින් තාවකාලිකව රාජ්‍ය සේවයට නවක බඳවාගැනීම් සීමාකිරීමේ රජයේ ප්‍රතිපත්තිය හේතුවෙන් 2023 වසරේ දී වැටුප් හා වේතන සඳහා දරන ලද වියදම රු. බිලියන 939 ක් දක්වා සියයට 1.75 කින් 2022 වර්ෂයට සාපේක්ෂව පහළ ගොස් ඇත.

	2022 වසරේ දී වාර්තා වූ රු. බිලියන 1,540.4 ට සාපේක්ෂව වර්තන ගිණුමේ ශේෂය රු. බිලියන 1,651 දක්වා ඉහළ ගියද, රජයේ රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති තවදුරටත් ශක්තිමත් කිරීමේ ප්‍රතිඵලයක් ලෙස 2023 වසරේදී ප්‍රාථමික ශේෂයෙහි අතිරික්තයක් පවත්වාගැනීමට සමත් වී ඇත. 2023 වසරේ දී රු. බිලියන 173.3 ක එනම් දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් වශයෙන් සියයට 0.6 ක ප්‍රාථමික අතිරික්තයක් වාර්තා කර ඇත. එනම්, රජයේ පාලනයෙන් බැහැරව පවතින පොළී වියදම් ගෙවීම හැර අනෙකුත් රාජ්‍ය මූල්‍ය කටයුතුවල 2023 වසරේ දී සැළකිය යුතු ධනාත්මක තත්ත්වයක් දක්නට තිබේ. විශේෂයෙන්ම ආදායම් ශීර්ෂයන්ට අදාළව ඒ ඒ වර්ෂවලට අදාළව ලැබිය යුතු ආදායම් නියමිත පරිදි අයකර නොගැනීම/බැර නොකිරීම/ගෙවීම පැහැර හැරීම හේතුවෙන් හිඟ ආදායම් වාර්තාවීම රාජ්‍ය ආදායමේ කාර්සාධනය කෙරෙහි බලපෑම් ඇති කිරීම සත්‍ය වේ. කෙසේ වුවද, මේ සම්බන්ධයෙන් අදාළ ආදායම් ශීර්ෂයන්ට වගකීම සඳහා ඍජුවම බැඳී සිටින්නා වූ ආදායම් ගණන් දීමේ නිලධාරීන් මෙන්ම සියලුම අමාත්‍යාංශ/ දෙපාර්තමේන්තුවල ප්‍රධාන ගණන්දීමේ නිලධාරීන් මෙන්ම අනෙකුත් සියලුම ගණන්දීමේ නිලධාරීන් මෙම හිඟ ආදායම් අඛණ්ඩව එකතුවීම පිළිබඳව ඍජු ලෙසම වගකීමට බැඳී සිටී. එමෙන්ම, දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 වන දිනට වාර්තා වී ඇති රු. බිලියන 1,066 ක හිඟ ආදායමෙන්, රු. බිලියන 878 ක් ම මතභේදයට තුඩු දී ඇති නිසා අය කර ගත හැක්කේ රු. බිලියන 188 ක් පමණකි.

4.3 අයවැය හිඟය

2003 අංක 03 දරන මූල්‍ය කළමනාකරණ (වගකීම්) පනතේ 3 (අ) වගන්තියට අනුව අයවැය හිඟය ඇස්තමේන්තුගත දළ දේශීය නිෂ්පාදිතයෙන් සියයට 5 නොඉක්ම විය යුතුය යන ප්‍රකාශය නිවැරදිය. එමෙන්ම මෙහිදි අයවැය හිඟය වශයෙන් අදහස් කරනු ලබන්නේ ආර්ථික වර්ගීකරණය අනුව සකස් කළ අයවැය හිඟයයි. පනතෙහි සඳහන් එම ඉලක්කය කරා ගමන් කිරීමට අපහසු තත්ත්වයක් වේනම් ඒ පිළිබඳව හේතු ඉදිරිපත් කර අනාගත වැඩපිළිවෙළ පිළිබඳව පාර්ලිමේන්තුව දැනුවත් කළයුතු බව පනතෙහි දක්වා ඇති අතර ඒ අනුව යමින් අදාළ පනතට අනුව පාර්ලිමේන්තුව වෙත වාර්ෂිකව ඉදිරිපත් කරනු ලබන අවසාන අයවැය තත්ත්වය පිළිබඳ වාර්තාව තුළ එම කරුණු පැහැදිලි කරනු ලැබේ.

ඒ අනුව 2023 වසරේ ආර්ථික වර්ගීකරණයට අනුව අයවැය හිඟය රු. බිලියන 2,282 වී ඇති අතර, එය දළ දේශීය නිෂ්පාදිතයෙන් සියයට 8.3 ක් වේ. විශේෂයෙන්ම රාජ්‍ය ආදායම ශක්තිමත් කරමින් වියදම් මනා ලෙස කළමණාකරණය කිරීම සඳහා රජය විසින් රාජ්‍ය මූල්‍ය කළමනාකරණය ශක්තිමත් කිරීමේ ප්‍රතිඵලයක් ලෙස 2023 වසරේ අයවැය හිඟය, 2022 වසරේ දී වාර්තා වූ දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස සියයට 10.2 ක් වූ අයවැය හිඟයට වඩා සැළකිය යුතු යහපත් තත්ත්වයකි.

2022 වසරට සාපේක්ෂව 2023 වසරේ දී, දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස, ප්‍රධාන ද ඇතුළුව රාජ්‍ය ආදායම සියයට 8.4 සිට සියයට 11.1 දක්වා ඉහළ යාම අයවැය හිඟය අඩු වීමට ප්‍රධාන වශයෙන් හේතු විය. දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස පොළී ගෙවීම් 2022 වසරේ දී සියයට 6.5 සිට 2023 වසරේ දී සියයට 8.9 දක්වා ඉහළ යාමත් සමඟ, රාජ්‍ය වියදම 2022 වසරේ දී සියයට 18.6 සිට 2023 වසරේ දී සියයට 19.4 දක්වා ඉහළ යන ලදී. එමෙන්ම, 2023 වසරේ දී පොළී නොවන වර්තන වියදම් සඳහා, එනම් වැටුප් හා වේතන, පැවරුම් හා සුභසාධන ගෙවීම් හා අනෙකුත් භාණ්ඩ හා සේවා වියදම් සඳහා දළ දේශීය නිෂ්පාදිතයේ සියයට 8.1 ක් වැය විය. එබැවින්, රාජ්‍ය ආදායම සැළකිය යුතු ලෙස ඉහළ ගියද, පුනරාවර්තන වියදමේ අනම්‍යභාවය හේතුවෙන් අයවැය හිඟය තවදුරටත් අඩු කර ගැනීම අභියෝගයක්ව පවතියි. එමෙන්ම, 2023 වසරේ දී ප්‍රාග්ධන වියදම් හා ශුද්ධ ණය දීම් සඳහා භාවිතා කර ඇත්තේ දළ දේශීය නිෂ්පාදිතයෙන් සියයට 2.4 කි.

4.4 ණය ශේෂ වර්ධනය වීම	
	2022.04.12 දින රජය විසින් ගන්නා ලද විදේශ ණය සේවා කිරීමට අදාළ ප්‍රතිපත්තිමය තීරණය හේතුවෙන් 2022 වර්ෂයේ විදේශ ණය වෙළඳපොළට ප්‍රවිශ්ය වීමට තිබූ අවකාශය අඩු වූ අතර එම අඩුව දේශීය ණය වෙළඳපොළ තුළින් ණය ලබාගැනීම මගින් ආවරණය කර ගැනීමට සිදුවිය. ඒ අනුව, දේශීය ණය ශේෂයේ වර්ධනයක් 2022 වර්ෂයට සාපේක්ෂව 2023 වර්ෂයේ දී සිදු වී ඇත. 2023 වසරේ දී රාජ්‍ය ණය එනම්, රජයේ මුළු බැරකම් ප්‍රමාණය (මධ්‍යම රජයේ ණය) දළ දේශීය නිෂ්පාදනයේ ප්‍රතිශතයක් ලෙස සියයට 103.9 ක් විය. 2003 අංක 3 දරන මූල්‍ය කළමනාකරණ (වගකීම) පනත හා ඊට කරන ලද සංශෝධන 2013 අංක 15 දරන මූල්‍ය කළමනාකරණ (වගකීම) (සංශෝධන) පනත සහ 2021 අංක 12 දරන මූල්‍ය කළමනාකරණ (වගකීම්) (සංශෝධන) පනත් මගින් රජයේ මුළු බැරකම් ප්‍රමාණය දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස සියයට 60 සීමාවට ළඟා වීම වසර 2030 වන විට විය යුතු යැයි නියම කර ඇත. එමෙන්ම, 2013 වසරට පසු සෑම වසරකම රජයේ මුළු බැරකම් ප්‍රමාණය අදාළ වසරේ දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස සියයට 80ට නොවැඩි විය යුතුය. එමෙන්ම, දළ දේශීය නිෂ්පාදිතයේ ප්‍රතිශතයක් ලෙස 2022 වසරේ දී සියයට 114.2 ක් ව පැවති මධ්‍යම රජය ණය ප්‍රමාණය 2023 වසරේ දී සියයට 103.9 ක් දක්වා පහළ ගොස් ඇත. අදායම් මූලික රාජ්‍ය මූල්‍ය ඒකාග්‍රතාකරණය මගින් ඉදිරි වර්ෂවල දී රජයේ ණය ගැනීමේ අවශ්‍යතා අඩු කර ගැනීම තුළින් රජයේ ණය මට්ටම තවදුරටත් අඩු කර ගැනීමට අපේක්ෂා කෙරේ. එමෙන්ම, ඉදිරියේ දී බලාත්මක කිරීමට නියමිත රාජ්‍ය මූල්‍ය කළමනාකරණ පනත් කෙටුම්පත මගින් නව රාජ්‍ය මූල්‍ය රීති හඳුන්වා දීමට ද නියමිතය.
4.5 රාජ්‍ය ආයෝජන	
	2023 වර්ෂය සඳහා නව ආකෘතිය යටතේ පිළියෙල කරන ලද මූල්‍ය ප්‍රකාශනවල මුදල් ප්‍රවාහ ප්‍රකාශයට අනුව භෞතික වත්කම් මිලදී ගැනීම හෝ ඉදිකිරීම සහ වෙනත් ආයෝජන අත්පත් කර ගැනීම යටතේ දක්වා ඇත්තේ රුපියල් බිලියන 385 ක් පමණි. එහි සංයුතිය පහත පරිදි වේ. රු. බිලියන මූලධන වත්කම් අත්පත් කර ගැනීම 95.7 මූල්‍ය වත්කම් අත්පත් කර ගැනීම 289.6 **එකතුව** **385.3** කෙසේ වුව ද, විගණන විමසුමේ රාජ්‍ය ආයෝජන ප්‍රමාණය රුපියල් බිලියන 932 ක් ලෙස සඳහන් කර ඇත්තේ ඒකාබද්ධ අරමුදලට 2023 වර්ෂය සඳහා ලැබීම් හා ගෙවීම් පිළිබඳ ප්‍රකාශයේ භෞතික වත්කම් මිලදී ගැනීම හෝ ඉදිකිරීම සහ වෙනත් ආයෝජන අත්පත් කර ගැනීම යටතේ දක්වා ඇති එකතුවයි. එහි සංයුතිය පහත පරිදි වේ.

	රු. බිලියන
මූලධන වත්කම් ප්‍රතිසංස්කරණය හා වැඩිදියුණු කිරීම	38.6
මූලධන වත්කම් අත්පත් කර ගැනීම	95.7
ප්‍රාග්ධන මාරුකිරීම්	114.1
මූල්‍ය වත්කම් අත්පත් කර ගැනීම	289.6
හැකියා වර්ධන වියදම්	6.0
වෙනත් ප්‍රාග්ධන වියදම්	388.4
එකතුව	**932.4**

ඉහත අයිතමයන් අතරින් මූලධන වත්කම් අත්පත් කර ගැනීම වියදම් පමණක් මූල්‍ය නොවන වත්කම් යටතේ ප්‍රාග්ධනිත කරන අතර එම ක්‍රියාවලිය 2015 වර්ෂයේ සිට අරඹන ලද බැවින් අදාළ වත්කම් හඳුනාගෙන ගිණුම්ගත කිරීමේ ක්‍රියාවලිය තවදුරටත් සිදුකරගෙන යමින් පවතී.
තව ද, මූල්‍ය වත්කම් අත්පත් කර ගැනීම් යටතේ දරන ලද වියදම්වලට අදාළ වත්කම් මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශයේ රජයට අයත් ව්‍යාපාර සඳහා ප්‍රාග්ධන දායකත්වය (රුපියල් බිලියන 2,407.6) හා උපණය (රුපියල් බිලියන 190.7) යටතේ දැක්වේ.

ඒ අනුව, 2006 වසරේ සිට 2023 වසර දක්වා රාජ්‍ය ආයෝජන ප්‍රමාණය ගණනය කිරීමේ දී මූලධන වත්කම් අත්පත් කර ගැනීම හා මූල්‍ය වත්කම් අත්පත් කර ගැනීම යන වත්කම් ජනනය වන අයිතම 02 පමණක් සැලකිල්ලට ගත යුතු ය. තව ද විගණන විමසුමේ රාජ්‍ය ආයෝජන මගින් ජනනය වන වත්කම් යටතට මූල්‍ය නොවන වත්කම් පමණක් ඇතුළත් කිරීම නිවැරදි නොවන අතර ඒ සඳහා රජයට අයත් ව්‍යාපාර සඳහා වන ප්‍රාග්ධන දායකත්වය හා උපණය ශේෂය ද සැලකිල්ලට ගත යුතු ය.

4.6 රාජ්‍ය ණය	
(i), (ii), (iii) හා(iv)	2022 අප්‍රේල් 12 වැනි දින නිකුත් කරන ලද විදේශ ණය සේවාකරණ ගෙවීම් පිළිබඳ අන්තර්කාලීන ප්‍රතිපත්තිය පිළිබඳ නිවේදනය සමඟ බොහෝ ණය දෙන රටවල් හා ආයතන විසින් දැනට ක්‍රියාත්මක කරමින් තිබූ ව්‍යාපෘති සඳහා අරමුදල් ප්‍රතිලබ්ධි කිරීම අත්හිටුවන ලද අතර, මේ වන විට ජාත්‍යන්තර මූල්‍ය අරමුදලේ ශ්‍රී ලංකාවට යෝජනා කරන ලද වැඩසටහනට අනුගත වෙමින් ණය ප්‍රතිව්‍යුහගත කිරීමේ සාකච්ඡා එම ණය දෙන රටවල් හා ආයතන සමඟ පැවැත් වේ. එම සාකච්ඡාවල ප්‍රගතිය සලකා බලා 2023 අවසන් කාර්තුවේ යම් ප්‍රතිලබ්ධීන් ප්‍රමාණයක් සිදුවනු ඇතැයි අපේක්ෂා වෙන් 2023 වසර සඳහා කොරියාව, ජපානය, චීනය ඇතුළු ද්විපාර්ශ්වික ණය දෙන රටවල් සඳහා ප්‍රතිලබ්ධි ඇස්තමේන්තු කරන ලදි. නමුත් එම සාකච්ඡාවන් අපේක්ෂා කළ පරිදි අවසන් නොවීම හේතුවෙන් මැදපෙරදිග හා කොරියාව යන රටවල් ඇස්තමේන්තු කළ ප්‍රතිලබ්ධිවලට වඩා සත්‍ය ප්‍රතිලබ්ධි අඩු වීමක් සිදු වී ඇත. ජපානය මගින් මූල්‍යයනය කරනු ලබන ව්‍යාපෘතිද, 2023 වසර අවසන් වන විටද ණය ප්‍රතිව්‍යුහගත කිරීමේ සාකච්ඡාවල අවසන් එකඟතාවයකට එළඹීමට නොහැකි වූ බැවින් ණය ප්‍රතිලබ්ධි වීම් සිදු නොවිණි. එනමුත් ජපානය විසින් ශ්‍රී ලංකාව වෙත ප්‍රදාන මුදල් අපේක්ෂිත ප්‍රමාණයට වඩා වැඩි වශයෙන් ලබා දී ඇති බැවින් එහි සත්‍ය ප්‍රතිලබ්ධි වැඩි වීමක් සිදු වී ඇත. රටතුල පැවති ආර්ථික අර්බුදකාරී තත්ත්වයත් සමඟ ව්‍යාපෘති ක්‍රියාත්මක කිරීමේ දී සිදුවූ ප්‍රමාදයන් හේතුවෙන් ලෝක බැංකුව හා ආසියානු සංවර්ධන බැංකුව මගින් සිදුකළ ප්‍රතිලබ්ධි ඇස්තමේන්තු අගයෙන් සත්‍ය ප්‍රතිලබ්ධීන් සුළු වශයෙන් වෙනස් වීමට හේතු වී ඇත.
4.7 ලාභ හා ලාභාංශ	
(i)	ඇස්තමේන්තුගත ලාභ හා ලාභාංශ ආදායම් ඉලක්ක ඉක්මවා සත්‍ය ලාභ හා ලාභාංශ ඒකාබද්ධ අරමුදල වෙත බැර කිරීමට 2023 වර්ෂයේ දී සමත් වී ඇත.
(ii)	මහා භාණ්ඩාගාරයේ පවතින සීමාකාරී මූල්‍ය තත්ත්වය මත රජය සතු ව්‍යවසායන් වෙත ආයෝජන සිදු කිරීමේ ධාරිතාවය ඉතා පහළ මට්ටමක පවතී. 2023 වර්ෂය තුළදී ද ප්‍රාග්ධන දායකත්වයක් ලබා දී ඇත්තේ රාජ්‍ය ව්‍යවසායන් ඉතා සුළු ප්‍රමාණයකට වන අතර ඒ අතුරින් රජයේ කටයුතු අඛණ්ඩව පවත්වා ගෙන යාමට අවශ්‍ය ලංකා විදුලිබල මණ්ඩලය, ශ්‍රී ලංකන් එයාර් ලයින්ස් වැනි රාජ්‍ය ව්‍යවසායන්හි ශේෂ පත්‍ර ප්‍රතිව්‍යුහගත කිරීම සහ රාජ්‍ය ව්‍යවසායන් විසින් මුහුණ දී ඇති ද්‍රවශීලතා හා කාරක ප්‍රාග්ධන අවශ්‍යතා සපුරාලීම වැනි අරමුණු පාදක කර ගෙන වේ. එවැනි වාතාවරණයක් තුළ එම ආයෝජන මත එම වර්ෂයේදීම ප්‍රතිලාභ ඉපයීමේ හැකියාවක් එම ආයතන සතුව නොමැත.
(iii)	ආදායම් ඇස්තමේන්තු සකස් කිරීමේ දී රාජ්‍ය ව්‍යවසායන් වෙත ලාභ හා ලාභාංශ ගෙවීමේ හැකියාවක් පවතී ද යන්න මූලික වශයෙන් ඇගයීමට ලක් කර ඇති අතර, එසේ හැකියාවක් පවතින ආයතන පමණක් ආදායම් ඇස්තමේන්තු සකස් කිරීමේ දී සැලකිල්ලට ගෙන ඇත.

(iv)	රාජ්‍ය සංස්ථාවල ශුද්ධ අතිරික්තය මුදල් පනතේ විධිවිධාන ප්‍රකාරව ඒකාබද්ධ අරමුදල වෙත ලබා ගැනීම සඳහා රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව කටයුතු කිරීම නිසා ඉහත (i) හි සඳහන් පරිදි ඇස්තමේන්තුගත ඉලක්කයන් ඉක්මවා යාමට සමත්වී ඇත.

4.8 භාණ්ඩාගාර ඇපකර හා සහන ලිපි

විගණන විමසුමෙන් දක්වා ඇති පරිදි අදාල භාණ්ඩාගාර ඇපකර සහ සහන ලිපි වලට අදාල වලංගු කාලය විගණිත දිනය වන විටත් දීර්ඝ කිරීමට කටයුතු නොකිරීම පිළිබඳව වර්තමාන තත්වය පහත පරිදි වේ.

ආයතනය	බැංකුව	ඇපකර වටිනාකම	වර්ථමාන තත්ත්වය
ලංකා ධීවර සංස්ථාව	ලංකා බැංකුව	රු.මි. 50 රු.මි. 100 රු.මි. 100	2024.04.08 දින රැස්වීමේදී සාකච්ඡා කල ආකාරයට මෙම හිඟ මුදල් පියවීම සම්බන්ධ කටයුතු කඩිනම් කර එහි ප්‍රගතිය වාර්තා කරන ලෙස, මෙම භාණ්ඩාගාර ඇපකර නිකුත් කිරීම සඳහා නිර්දේශය ලබා දෙන ලද රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව ලංකා ධීවර සංස්ථාව වෙත 2024.04.30 දිනැති ලිපියෙන් දන්වා ඇත.
ශ්‍රී ලංකා රාජ්‍ය වැවිලි සංස්ථාව	ලංකා බැංකුව	රු.මි. 100	වැවිලි කර්මාන්ත අමාත්‍යාංශයේ ලේකම්ගේ ඉල්ලීම මත භාණ්ඩාගාර ඇපකරයේ වලංගු කාලය වසරකින් දීර්ඝ කිරීමට රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව 2023.12.29 දිනැති ලිපිය මගින් නිර්දේශ කරන ලදී. ඒ අනුව භාණ්ඩාගාර ලේකම්ගේ අනුමැතිය මත 2024.01.05 දින වලංගු කාලය 2023.10.16 සිට 2028.12.31 දක්වා දීර්ඝ කරන ලදී.

	නෝර්ත්සී ලිමිටඩ්	ලංකා බැංකුව	රු.මි. 8.63	මෙම ආයතනයේ වර්තමාන ගැටළු හා ඉදිරි කටයුතු සම්බන්ධයෙන් සාකච්ඡා කිරීමට 2024.02.08 වන දින රැස්වීමක් කැඳවන ලදි. එහිදී නෝර්ත්සී සමාගම සුදුසු ආයෝජකයෙකු වෙත ලබා දිය යුතු බවත් නෝර්ත්සී සමාගමේ ශේෂ පත්‍රය සලකා බලා ප්‍රතිව්‍යුහගතකරණය කිරීමට සුදුසු තීරණයක් ගැනීමට පහසු වනු පිණිස පිළිගත හැකි අවස්ථා තුනක් ගෙන අධ්‍යනය කිරීම රාජ්‍ය ව්‍යාපාර ප්‍රතිව්‍යුහගතකරණ ඒකකය මගින් සිදු කල යුතු බවත් ප්‍රතිව්‍යුහගතකරණ කිරීමේ ක්‍රමවේදයක් තීරණය කර ඒ සඳහා අමාත්‍ය මණ්ඩල අනුමැතිය ලබා ගැනීමත් කඩිනමින් එම කටයුත්ත ආරම්භ කල යුතු බවත් තීරණය වී ඇත.
	ජාතික ජල සම්පාදන හා ජලාපවහන මණ්ඩලය	ING බැංකුව නෙදර්ලන්තය (ING Bank NV of Netherlands)	යුරෝ 12.29	රටේ පවතින අහිතකර ආර්ථික තත්වය හේතුවෙන් ද්විපාර්ශ්වික බාහිර ණය සඳහා සේවා සැපයීම තාවකාලිකව අත්හිටුවන ලද බවට කළ රජයේ නිවේදනය අනුව, ING Bank, NV of Netherlands බැංකුව වෙතද ණය සේවා ගෙවීම අත්හිටුවා ඇති අතර 2022 අප්‍රේල් සිට කිසිදු ගෙවීමක් සිදු කර නොමැති බවත් මේ සම්බන්ධ තත්වය ඉදිරියේදී දන්වා එවන බවත් විදේශ සම්පත් දෙපාර්තමේන්තුව විසින් 2023.07.19 දිනැති ලිපිය මඟින් දැනුම් දී ඇත.

	ලිට්‍රෝ ගෑස් සමාගම	ලංකා බැංකුව	රු.මි. 8000	2023.09.30 දිනට ලංකා බැංකුව විසින් එවන ලද භාණ්ඩාගාර ඇපකර ශේෂ ලැයිස්තුවට අනුව මෙම භාණ්ඩාගාර ඇපකරය 2023.02.01 දින වන විට සම්පූර්ණයෙන්ම ගෙවා අවසන් කර ඇත. ඒ අනුව 2024.01.04 දින අප කල ඉල්ලීමට අනුව ලංකා බැංකුව විසින් මුල් භාණ්ඩාගාර ඇපකරය 2024.01.18 වන දින එවා ඇති අතර අප විසින් එය මේ වන විට භාණ්ඩාගාර ඇපකර ලැයිස්තුවෙන් ඉවත් කර ඇත.	
	සීමාසහිත ශ්‍රී ලංකන් එයාර් ලයින් සමාගම	මහජන බැංකුව	ඇ.ඩො.මි 5.38	විගණන විමසුමේ දක්වා ඇති සීමාසහිත ශ්‍රී ලංකන් එයාර් ලයින් සමාගම වෙත නිකුත් කර ඇති භාණ්ඩාගාර ඇපකරයේ වටිනාකම රු.මි.1351.90 ක් ලෙස නිවැරදි විය යුතුය. 2024.01.11 දින රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුවෙන් ලද නිර්දේශය අනුව 2024.01.18 දින මෙම ඇපකර දෙකෙහි වලංගු කාලය 2023.11.11 සිට 2024.11.11 දක්වා දීර්ඝ කර ඇත.	

	ලංකා ඛනිජ තෙල් නීතිගත සංස්ථාව	ලංකා බැංකුව	රු. මිලියන 100,000	විදුලිබල හා බලශක්ති අමාත්‍යාංශ ලේකම්ගේ ඉල්ලීම පරිදි අමාත්‍ය මණ්ඩල පත්‍රිකා අංක 24/0045/621/002 සඳහා 2024.01.25 දිනැති අමාත්‍ය මණ්ඩල තීරණය පරිදි ලංකා ඛනිජතෙල් සංස්ථාව වෙනුවෙන් නිකුත් කර තිබූ රුපියල් බිලියන 100 ක භාණ්ඩාගාර ඇපකරයේ වලංගු කාලය, රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුවේ නිර්දේශය හා භාණ්ඩාගාර ලේකම්ගේ අනුමැතිය යටතේ 2024.02.12 වන දින වසරක කාලයක් සඳහා දීර්ඝ කරන ලදී.(2023.12.31 සිට 2024.12.31 දක්වා)

2023.12.31 දින කල් ඉකුත් වී තිබූ සහන ලිපි

ආයතනය	බැංකුව	සහන ලිපි වටිනාකම	වර්තමාන තත්ත්වය
සමුපකාර තොග ආයතනය	වී අලෙවි මණ්ඩලය	රු.මි. 440	මෙම සහන ලිපි වල වලංගු කාලය මේ වන විටත් ඉක්ම ගොස් ඇති අතර මේ සම්බන්ධයෙන් අදාළ පාර්ශව සමඟ සාකච්ඡා කර මහා භාණ්ඩාගාරයට බරක් නොවන පරිදි අදාළ හිඟ මුදල් පියවීමට කඩිනම් ක්‍රියාමාර්ග ගන්නා ලෙස, මෙම භාණ්ඩාගාර ඇපකර නිකුත් කිරීම සඳහා නිර්දේශය ලබා දෙන ලද සංවර්ධන මූල්‍ය දෙපාර්තමේන්තුව වෙත 2023.02.06 දිනැති ලිපියෙන් දන්වා ඇත. සංවර්ධන මූල්‍ය දෙපාර්තමේන්තුව 2023.02.24 දිනැති ලිපියෙන් වෙළඳ වාණිජ හා ආහාර සුරක්ෂිතතා අමාත්‍යංශ ලේකම්ට මේ සම්බන්ධව දන්වා ඇති නමුත් මේ වන තෙක් පිළිතුරක් ලැබී නැත.

		මිහින් ලංකා සමාගම	ලංකා බැංකුව මහජන බැංකුව ලංකා බැංකුව මහජන බැංකුව ලංකා බැංකුව මහජන බැංකුව	ඇ.ඩො.මි. 2.5 ඇ.ඩො.මි. 2.5 රු.මි. 1650 රු.මි. 1650 ඇ.ඩො.මි. 2.5 ඇ.ඩො.මි. 2.5	2024.03.21 දින රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුවෙන් ලද නිර්දේශය අනුව 2024.03.28 දින මෙම ඇපකරයන්හි වලංගු කාලය 2024.12.31 දක්වා දීර්ඝ කර ඇත.
		සීමාසහිත ශ්‍රී ලංකන් එයාර් ලයින් සමාගම	ලංකා බැංකුව මහජන බැංකුව	ඇ.ඩො.මි. 32.5 ඇ.ඩො.මි. 32.5	විගණන විමසුමේ දක්වා ඇති සීමාසහිත ශ්‍රී ලංකන් එයාර් ලයින් සමාගම වෙනුවෙන් මහජන බැංකුව වෙත නිකුත් කර ඇති භාණ්ඩාගාර ඇපකරයේ කාලය ඉකුත්වීමේ දිනය 2023.12.31 ලෙස නිවැරදි විය යුතුය. 2023.12.31 දින වන විට කල් ඉකුත් වී තිබූ නමුත් 2024.01.11 දිනැති ලිපිය මඟින් රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුවේ නිර්දේශය මත සහ භාණ්ඩාගාර ලේකම්ගේ අනුමැතිය අනුව මෙම සහන ලිපි වල වලංගු කාලය 2023.12.31 සිට 2024.12.31 දක්වා 2024.01.18 දින දීර්ඝ කරන ලදී.