



வார்டீக கார்டீச ஸாடீன வார்டீல
வருடாந்த ஸெயலாற்றுகை அறிக்கை
ANNUAL PERFORMANCE REPORT

2025



ஹாஷீவார மெஹெஸூதீ டெஸார்டீமென்டீல
தீறெஸேரீ ஸெயற்பாடூகள் தீணைக்களம்
Department of Treasury Operations

மீடீலீ, க்ரூஸீஸீலாடீன ஸஹ ஶார்டீக
ஸவர்டீன ஶமாவாஶய

நீதீ, தீட்டமீடல் மற்றும் ஸாருளாதார
அபீவீருத்தீ அமைச்சு

Ministry of Finance, Planning
and Economic Development



DEPARTMENT OF TREASURY OPERATIONS

ANNUAL PERFORMANCE REPORT 2025

Expenditure Head : 249

**A.M.S. Malkanthi
Director General
Department of Treasury Operations
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Contents

	Page
Chapter 01 - Institutional Profile/Executive Summary	
1.1 Introduction	01
1.2 Vision, Mission, Objectives of the Department	01 - 02
1.3 Key Functions	02 - 03
1.4 Organizational Structure	04
1.5 Main Divisions of the Department	05
Chapter 02 – Progress and the Future Outlook	06 - 08
Chapter 03 - Overall Financial Performance	
3.1 Statement of Financial Performance	09
3.2 Statement of Financial Position	10
3.3 Statement of Cash Flows	11
3.4 Notes to the Financial Statements	12
3.5 Performance of the Revenue Collection	13 - 14
3.6 Performance of the Utilization of Allocation	14
3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/ District Secretariat/Provincial Council as an agent of the other Ministries/Departments	15
3.8 Performance of the Reporting of Non- Financial Assets	15
3.9 Auditor General's Report	16
Chapter 04 – Performance Indicators	
4.1 Performance indicators of the Institute (Based on the Action Plan)	17
Chapter 05- Performance of the achieving Sustainable Development Goals (SDG)	
5.1 Indicate the Identified respective Sustainable Development Goals	18 - 19
5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals	20
Chapter 06 - Human Resource Profile	
6.1 Cadre Management	21
6.2 Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.	22
6.3 Human Resource Development	24 - 29
Chapter 07– Compliance Report	30 - 36

Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

The Department of Treasury Operations (TOD) was established on 28th July 2004 with the objectives of creating an efficient organizational structure within the Treasury to cater matters relating to the management of the Consolidated Fund and facilitate the public debt management function. In this endeavor, TOD translates estimated revenue and expenditure given in the National Budget into an operational cash inflow and outflow while identifying the deficit to be financed through the annual borrowing program. Public Debt Management Function of the Department also includes debt servicing and reporting on behalf of the government.

1.2 Vision, Mission, Objectives of the Department

Vision

“To be the best Government Fund Manager in the South Asian Region”

Mission

“We are committed to ensure efficiency, economy and safety in handling funds belonging to the Consolidated Fund and other Treasury Funds in order to harmonize the Government expenditure programs with the revenue plans and borrowing programs while providing stewardship towards fund accounting, including foreign borrowings”.

Objectives

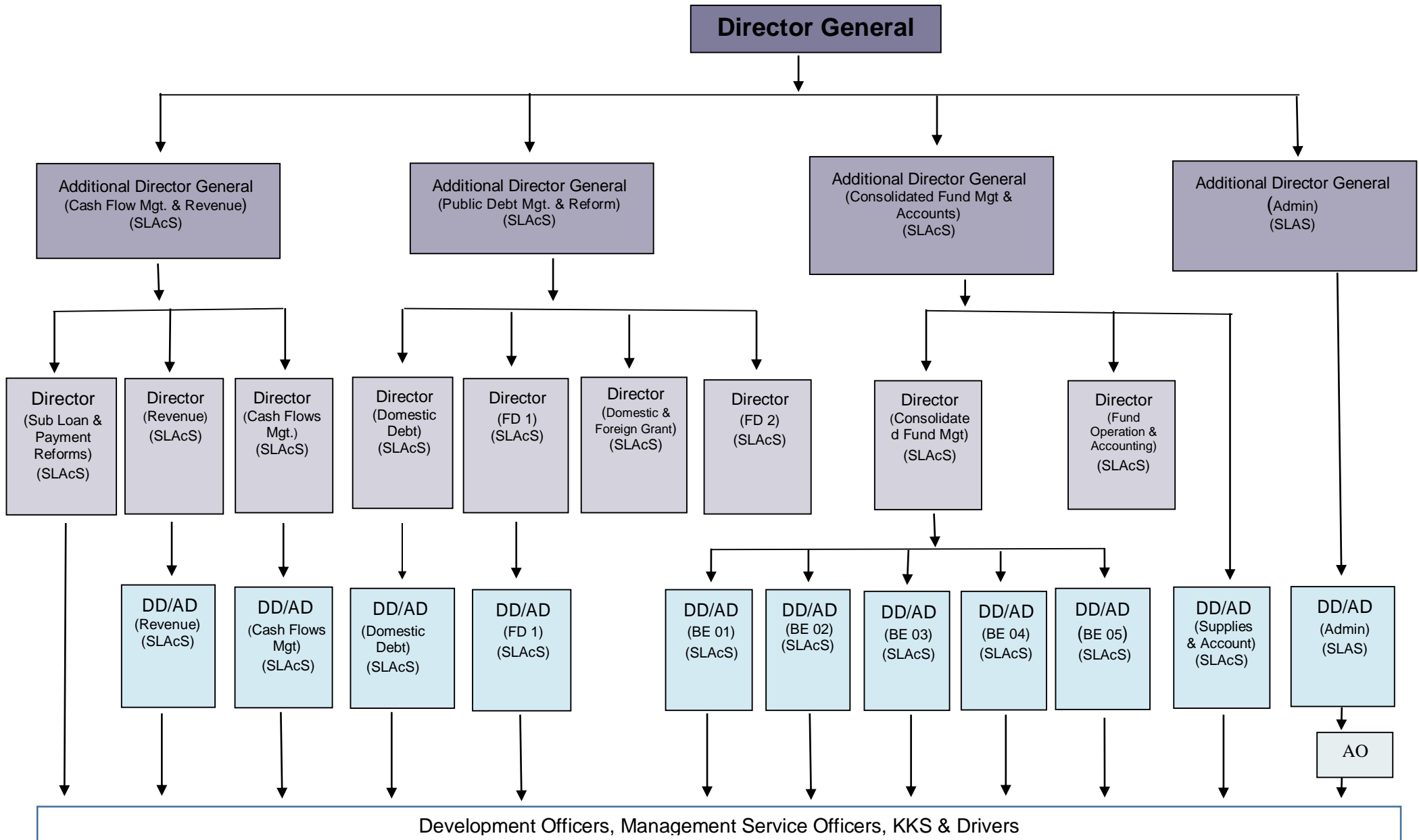
- Facilitate spending agencies by providing required funds for the implementation of Annual National Budget through sound Treasury cash flow management.
- Facilitate foreign funded projects with disbursement of funds and financial reporting at the Treasury level.
- Improving / expanding the treasury single account system to facilitate daily collection of all receipts, including government revenue, into the official bank account of the Deputy Secretary to the Treasury.
- Develop the capacity level of officials in TOD ensuring their performance as professional in achieving the organization goals.
- Standardization of the department functions / processes to obtain the national / international standards.

1.3 Key Functions

- Management of Treasury Cash Flows.
- Disbursement of Treasury Funds through the payment system.
- Assessment, prioritization and release of funds to spending agencies.
- Receive of sub loan & maintenance of relevant record in the Treasury Books.
- Estimation and preparation of revenue accounts for collections by other Ministries & Departments for 12 Nos Non-Tax Revenue Heads assigned to the Department.
- Facilitation for disbursement of funds under Domestic / Foreign Aid Loans and Grants.
- Facilitation for Accounting of Domestic / Foreign Aid.
- Domestic and Foreign Accounting for government borrowings and facilitating and accounting for loan services
- Authorization and Supervision of Government bank accounts and imprest accounts.

- Operations of Public Officers Property Loan Guarantee scheme.
- Refund from the income.
- Issuing Letters of Undertaking for the opening of Letters of Credit.
- Providing recommendations to allocate funds for salaries and other recurring expenses to State Enterprises and Statutory Boards.
- Facilitate the introduction and maintenance of the ITMIS.
- Taking steps to achieve the targets given to the Department in accordance with the limitations set out in the Public Finance Management Act and the agreements reached with the international Organizations.
- Providing advice and guidance on the expenditure/fund management of the above tasks.

1.4. Organizational Structure



1.5 Main Divisions of the Department

- **Consolidated Fund Management & Accounts Division**

- Consolidated Fund Management Unit
- Budget Execution 01, 02, 03, 04 & 05 Units
- Fund Operations & Accounts Unit
- Supplies & Accounts Unit

- **Public Debt Management & Reforms Division**

- Foreign Debt Unit 01
- Foreign Debt Unit 02
- Domestic Debt Unit
- Domestic & Foreign Grant Unit

- **Cash Flow Management & Revenue Division**

- Cash Flow Management Unit
- Revenue Unit
- Sub Loan & Payment Refoms Unit
- Planning unit of Department scope with New Economic Trends
- IT Development Unit
- DST's Assets-Vault Management Unit

- **Administration Division**

- Administration Unit

Chapter 02 - Progress & Future Outlook

Special Achievements

- I. Won the Gold Medal for the first place in recognition of outstanding performance achieved under department category in the performance evaluation program conducted by the Committee on Public Accounts for the financial year 2016.
- II. Won the Gold Medal for the first place in recognition of outstanding performance achieved under department category in the performance evaluation program conducted by the Committee on Public Accounts for the financial year 2017.
- III. Won the Award for the recognition of outstanding performance achieved under department category in the performance evaluation program conducted by the Committee on Public Accounts for the financial year 2018.
- IV. Won the Award for the recognition of outstanding performance achieved under department category in the performance evaluation program conducted by the Committee on Public Accounts for the financial year 2019.
- V. Achieving high performance level under the departmental category in the performance evaluation program conducted by the Committee on Public Accounts for the financial year 2020.
- VI. Obtaining a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2018 from the Auditor General.
- VII. Obtaining a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2019 from the Auditor General.
- VIII. Obtaining a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2020 from the Auditor General.
- IX. Obtaining a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2021 from the Auditor General.
- X. Obtaining a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2022 from the Auditor General.
- XI. Obtaining a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2023 from the Auditor General.
- XII. Obtaining a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2024 from the Auditor General.
- XIII. Developed “Treasury Financial Management System” (TFMS) as the online system to facilitate for the officers to handle the operational tasks under the “work from home modality under covid-19 pandemic situation
- XIV. Released imprest to all the Ministries & Departments through ITMIS and managed its functions successfully.
- XV. Won the Bronze Award for the third place in the Best Annual Reports & Accounts Awards for Public Sector 2019 under the Public Sector Department Category organized by the Association of Public Finance Accountants of Sri Lanka (APFASL).

- XVI. Won the Bronze Award for the third place in the Best Annual Reports & Accounts Awards for Public Sector 2020 under the Public Sector Department Category organized by the Association of Public Finance Accountants of Sri Lanka (APFASL).
- XVII. Won the Compliance Certificate for the Best Annual Reports & Accounts Awards for Public Sector 2022 under the Public Sector Department Category organized by the Association of Public Finance Accountants of Sri Lanka (APFASL).
- XVIII. Won the Compliance Certificate for the third place in the Best Annual Reports & Accounts Awards for Public Sector 2023 under the Public Sector Department Category organized by the Association of Public Finance Accountants of Sri Lanka (APFASL).
- XIX. Won the Bronze Award for the third place in the Best Annual Reports & Accounts Awards for Public Sector 2024 under the Public Sector Department Category organized by the Association of Public Finance Accountants of Sri Lanka (APFASL).

Challenges

- i. Managing Treasury cash flow under the prevailing crisis situation in the country.
- ii. Maintaining ideal cash buffer.
- iii. All the officials including the strategic level officials in the department are from the All Island and Combined transferable services
- iv. Lack of professionally qualified staff officials in the public sector and inability to fill the vacancies in the approved carder.
- v. Managing the Treasury' s cash flow by sourcing the necessary funds for debt servicing through the financial market since Central Bank financing was completely stopped in accordance with the new Central Bank Act with effect from September 2023.
- vi. Treasury reforms & Information Technology development introduced by other countries in the region.

Future Goals

- i. Assist for the fully implementation of integrated Treasury Management Information System (ITMIS) related to the TOD.
- ii. Obtain ISO:9001:2015 Standards Certification for the Department in the year 2026.
- iii. Human Resources Development for the digitalization of the department.
- iv. Win the Gold Award at the Annual Reports and Accounts Awards for the Public Sector, organized by the Association of Public Finance Accountants of Sri Lanka (APFASL), under the Public Sector Departments category for the year 2025.



A.M.S. Malkanthi

Director General
Department of Treasury Operations



***Achieving Bronze Award (Department Category)
at the Best Annual Reports and Accounts Awards 2024 organized
by the Association of Public Accountants of Sri Lanka (APFASL)***

Chapter 03 - Overall Financial Performance for the Year Ended 31st December 2025

3.1 Statement of Financial Performance

ACA-F

Statement of Financial Performance for the period ended 31st December 2025

Revised Budget Allocations 2025 Rs.	Note	Actual	
		2025 Rs.	2024 Rs.
-	Revenue Receipts		
-	Income Tax	1	-
-	Taxes on Domestic Goods & Services	2	-
-	Taxes on International Trade	3	-
164,092,000,000	Non Tax Revenue & Others	4	199,670,467,662
164,092,000,000	Total Revenue Receipts (A)		201,884,986,657
-	Non Revenue Receipts		
-	Treasury Imprests		18,489,417,881
-	Deposits		11,735,325,918
-	Advance Accounts		8,717,467
-	Other Main Ledger Receipts		-
-	Total Non Revenue Receipts (B)		30,233,461,266
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		229,903,928,928
	Remittance to the Treasury (D)		42,8
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		229,903,928,928
-	Less: Expenditure		
-	Recurrent Expenditure		
	Wages, Salaries & Other Employment		-
125,200,000	Benefits	5	119,477,330
3,037,400,000	Other Goods & Services	6	2,375,625,505
1,974,400,000	Subsidies, Grants and Transfers	7	1,211,945,952
2,989,700,000,000	Interest Payments	8	2,500,674,315,570
-	Other Recurrent Expenditure	9	-
2,994,837,000,000	Total Recurrent Expenditure (F)		2,504,381,364,357
	Capital Expenditure		
	Rehabilitation & Improvement of Capital		
2,000,000	Assets	10	1,194,010
8,000,000	Acquisition of Capital Assets	11	5,217,104
-	Capital Transfers	12	-
-	Acquisition of Financial Assets	13	-
2,000,000	Capacity Building	14	1,218,524
1,618,500,000,000	Other Capital Expenditure	15	1,419,116,434,052
1,618,512,000,000	Total Capital Expenditure (G)		1,419,124,063,690
	Deposit Payments		7,729,577,118
	Advance Payments		10,750,259
	Other Main Ledger Payments		-
	Total Main Ledger Expenditure (H)		7,740,327,377
3,349,000,000	Total Expenditure I = (F+G+H)		3,931,245,755,424
	Balance as at 31st December J = (E-I)		(3,701,341,826,496)
	Balance as per the Imprest Adjustment Statement		(3,701,341,826,496)
	Imprest Balance as at 31st December		(7,133,233,084,540)

ACA-1

ACA-3

ACA-4

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ACA-4

ACA-5

ACA-7

ACA-3



3.2 Statement of Financial Position As at 31st December 2025

-PA1:G35A34A1:G38A1:G39A34A1:G38A1:G43A1:G45A1:G44A1:G43A1:G42A1:G41A34A1:G38A1:G4A1:G46

Statement of Financial Position As at 31st December 2025


	Note	Actual	
		2025 Rs	2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	83,972,501	99,622,955
Financial Assets			
Advance Accounts	ACA-5/5(a)	18,928,170	16,895,379
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		102,900,671	116,518,334.00
Net Assets / Equity			
Net Worth to Treasury		(9,515,673,689)	(5,511,957,679)
Property, Plant & Equipment Reserve		83,972,501	99,622,955
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	9,534,601,859	5,528,853,058
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		102,900,671	116,518,334.00

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 41 and Annexures to accounts presented in pages from 42 to 48 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018


Chief Accounting Officer
Name : Dr. Harshana Suriyapperuma


Accounting Officer
Name : A.M.S.Malkanthi


Name : A.A.I.Dilrukshi

Designation : Secretary - Ministry of Finance,
Planning & Economic Development
Date : 27.02.2026

Designation : Director General
Date : 20.02.2026

Director
Date : 20.02.2026

Dr. Harshana Suriyapperuma
Secretary to the Treasury and Secretary to the Ministry
of Finance, Planning and Economic Development
Ministry of Finance
Colombo 01

A. M. S. MALKANTHI
Director General
Department of Treasury Operations
General Treasury
Colombo - 01.

A. A. I. DILRUKSHI
Director
Department of Treasury Operations
General Treasury
Colombo - 01.



3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2025

	Actual	
	2025 Rs.	2024 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	993,955	848,486
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	978,931,626	923,242,590
Imprest Received	18,489,417,881	441,186,000
Recoveries from Advance	8,371,115	8,035,201
Deposit Received	65,792	1,024,228
Total Cash generated from Operations (A)	19,477,780,369	1,374,336,505
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	148,833,736	130,136,430
Subsidies & Transfer Payments	1,211,945,952	1,223,214,631
Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure	2,412,534	2,273,184
Expenditure incurred on behalf of Other Heads	541,688	624,506
Imprest Settlement to Treasury	-	42,876
Advance Payments	10,750,259	9,342,750
Deposit Payments	65,792	1,024,228
Total Cash disbursed for Operations (B)	1,374,549,961	1,366,658,605
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	18,103,230,408	7,677,900
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Asset Construction, Purchases and Other Investment Acquisitions	5,217,104	7,677,900
Total Cash disbursed for Investing Activities (E)	5,217,104	7,677,900
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(5,217,104)	(7,677,900)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	18,098,013,304	0
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	18,098,013,304	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	18,098,013,304	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	(18,098,013,304)	-
Net Movement in Cash (K) = (G) + (J)	0	0
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-



3.4 Notes to the Financial Statements

Basis of Reporting

1) Purpose of Preparation

The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025.

2) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2025.

3) Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

4) Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

5) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

6) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

7) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2025.

* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis"

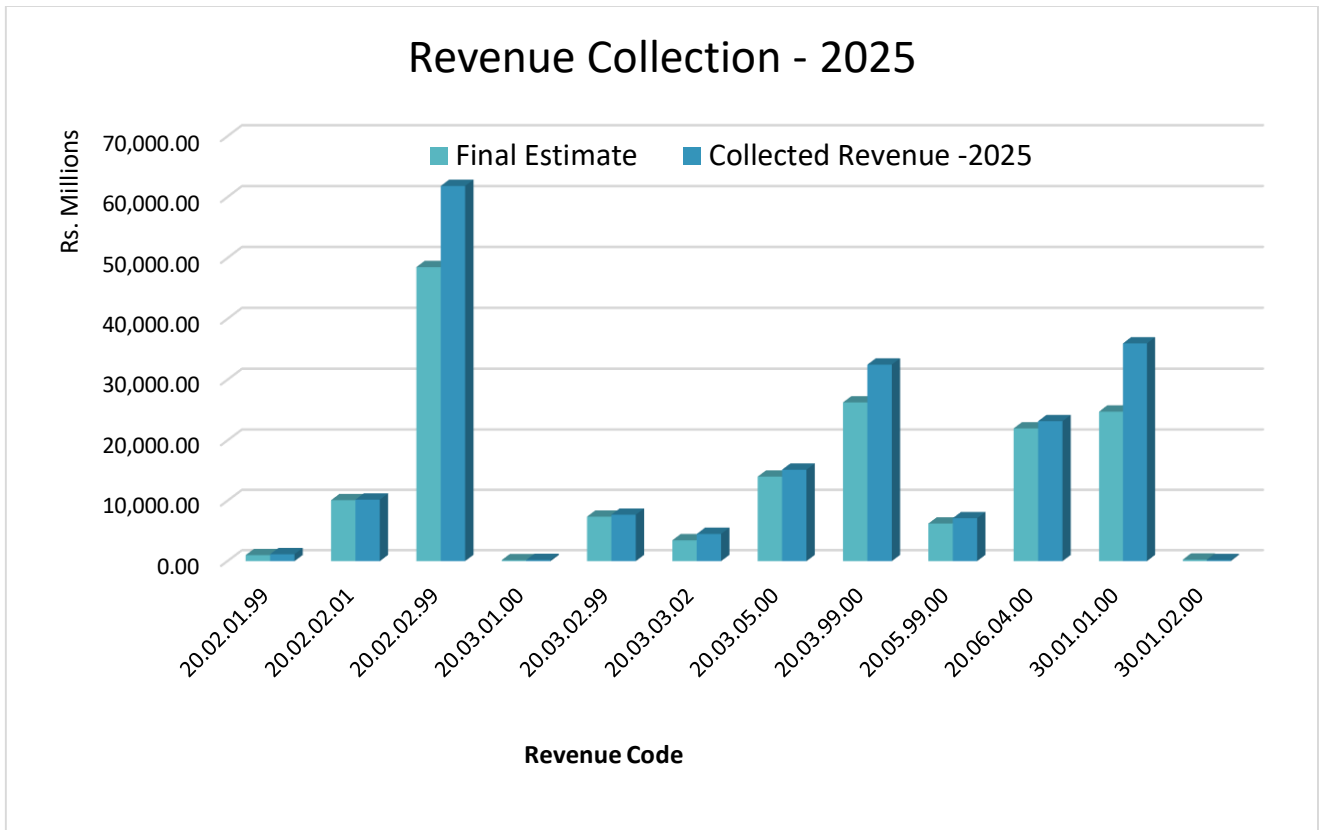
* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.



3.5 Performance of the Revenue Collection – 2025

Revenue Code	Description	Revenue Estimate		Collected Revenue	
		Original (Rs)	Final (Rs)	Amount (Rs)	as a % of Final Revenue Estimate
2002.01.99	Other Rental	1,500,000,000.00	1,000,000,000.00	1,145,681,850.04	115%
2002.02.01	On-Lending	9,580,000,000.00	10,100,000,000.00	10,190,546,787.28	101%
2002.02.99	Other	15,000,000,000.00	48,500,000,000.00	61,837,837,784.18	128%
2003.01.00	Departmental Sales	135,000,000.00	165,000,000.00	196,582,915.74	119%
2003.02.99	Sundries	7,500,000,000.00	7,370,000,000.00	7,693,346,850.62	104%
2003.03.02	Fines and Forfeits – Other	3,000,000,000.00	3,457,000,000.00	4,515,805,765.55	131%
2003.05.00	Treasury Bonds Premium	14,000,000,000.00	14,000,000,000.00	15,150,679,351.80	108%
2003.99.00	Other Receipts	30,000,000,000.00	26,270,000,000.00	32,483,442,793.46	124%
2005.99.00	National Lottery Board and Other	6,000,000,000.00	6,230,000,000.00	7,118,233,100.93	114%
2006.04.00	Recovery of Loans	18,000,000,000.00	22,000,000,000.00	23,188,712,189.58	105%
3001.01.00	Foreign Grants	29,500,000,000.00	24,750,000,000.00	35,963,035,735.47	145%
3001.02.00	Local Grants	500,000,000.00	250,000,000.00	186,562,537.84	75%

Due to the non-reporting of expenditure related to domestic grant-funded projects during the first six months, the estimate of domestic grant revenue was revised to Rs. 250 million, taking into consideration the grant funds credited to deposit accounts during that period as well as the provisions requested for the respective projects. However, as certain projects for which provisions were requested for the year 2025 were not implemented, it was not possible to achieve the revised revenue target.



3.6 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Rs. 000
	Original	Final		Allocation Utilization as a % of Final Allocation
<u>Appropriation Law</u>				
Recurrent	14,387,000	10,397,000	8,322,433	80.05
Capital	12,000	12,000	7,630	63.58
Debt Amortization	5,150,000	23,650,000	22,737,349	96.14
Sub Total	19,549,000	34,059,000	31,067,412	91.22
<u>Special Law</u>				
Recurrent	2,944,740,000	2,984,440,000	2,496,058,931	83.64
Debt Amortization	1,594,850,000	1,594,850,000	1,396,379,085	87.56
Sub Total	4,539,590,000	4,579,290,000	3,892,438,016	85.00
Grand Total	4,559,139,000	4,613,349,000	3,923,505,428	85.05

3.7 In terms of F.R.208 grant of allocations for expenditure to this Department / District Secretariat / Provincial Council as an agent of the other Ministries / Departments

Rs.000

Serial No.	Allocation Revised from which Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
	Department of Elections	Elections duty Payment	542	542	542	100

3.8 Performance of the Reporting of Non – Financial Assets

Rs. 000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2025	Balance as per financial Position Report as at 31.12.2025	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	83,973	83,973	-	100
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

Annexure I

Chapter 04 – Performance Indicators

4.1 Performance Indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%- 90%	75%-89%	50%- 74%
Percentage of completion of the task on the determination of annual imprest limits for the all Spending Agencies and inform them accordingly	100%		
Progress as a percentage of amending the annual Imprest limits monthly basis and inform the spending agencies accordingly	100%		
Progress as a percentage of preparation & submission of specialized accounting summaries and relevant reports monthly quarterly / bi-annually & annually to the relevant authorities in terms of the circular instructions by the department.	100%		
Progress as a percentage of number of treasury cash flow meetings conducted during the financial year in terms of managing Consolidated Fund & implementation of number of decisions taken at the above meetings	100%		



Chapter 05 – Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate the Identified Respective Sustainable Development Goals

Goal/ Objective	Targets	Indicators of the achievement	Progress of the Achievement to date			
			0 % - 49 %	50 % - 74 %	75% - 100%	
Managing the Consolidated Fund by translating the annual budget into actual cash inflows and outflows.	Management of the Treasury Cash Flow Operations Economically, efficiently, and effectively by networking/ coordinating with the relevant stakeholders .	No. of Cash Flow Meetings held during the year -11 No of meetings to be held- 11			100%	
Ensuring the recovery of sub loan instalments and interest on time.	Recovery of all due instalments & Interest.	Percentage recovered against the Departmental Estimate			104.91%	
		I. Premiums				
		To be recovered RS.	Recovered RS.			
		22,000,000,000.00	23,081,218,950.80			
		II. Interest			100.89%	
		To be recovered RS.	Recovered RS.			
		10,100,000,000.00	10,190,546,787.28			

Ensure due authorization of opening of new official bank accounts and imprest accounts for spending agencies and supervision of the same.	Ensure authorization of all eligible requests for opening of new bank and imprest accounts.	<p>Number of Applications approved against the received.</p> <table border="1" data-bbox="557 224 1201 374"> <thead> <tr> <th data-bbox="557 224 853 259"></th> <th data-bbox="853 224 1027 259">Received</th> <th data-bbox="1027 224 1201 259">Approved</th> </tr> </thead> <tbody> <tr> <td data-bbox="557 259 853 333">New Bank accounts</td> <td data-bbox="853 259 1027 333">29</td> <td data-bbox="1027 259 1201 333">29</td> </tr> <tr> <td data-bbox="557 333 853 374">Imprest Accounts</td> <td data-bbox="853 333 1027 374">03</td> <td data-bbox="1027 333 1201 374">03</td> </tr> </tbody> </table>		Received	Approved	New Bank accounts	29	29	Imprest Accounts	03	03			100%
	Received	Approved												
New Bank accounts	29	29												
Imprest Accounts	03	03												
Settlement of unsettled loan balances of all the eligible public officers under the Public Officers Guarantee Scheme.	Settlement of all eligible and completed loan applications within one week of the due process	Percentage of number of complete applications settled within one week against a applications received.			100%									

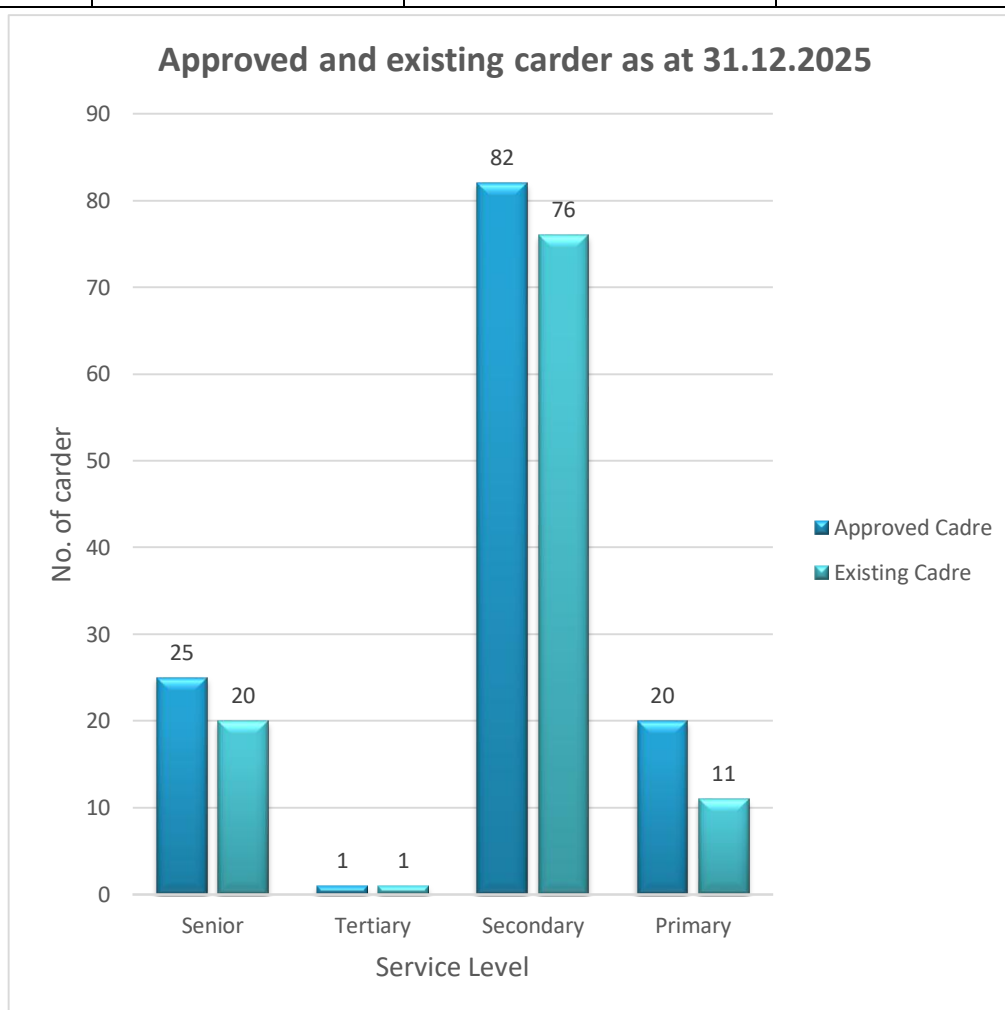
Note

Indirect contribution made by Department of Treasury Operations up to goals No. 16 from goals No. 1 to 17 under the Sustainable Development Programme is listed above.

Chapter 06 - Human Resource Profile

6.1 Cadre Management (31.12.2025)

Level	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	25	20	05
Tertiary	01	01	-
Secondary	82	76	06
Primary	20	11	09



6.2 Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.

Since the number of vacancies reported in the carder positions against the approved carder, it was a direct and main challenge to manage the human resource by strategically motivating officials of the Department in achieving the organizational objectives.

Changes of actual carder on quarter basis are as follows.

Quarter	Carder	Senior	Tertiary	Secondary	Primary	Total
First Quarter	Approved	25	01	82	20	128
	Actual at Initial	18	01	69	12	100
	Transfer - in	03	01	07	-	11
	Transfer out	02	01	03	-	06
	Actual	19	01	73	12	105
	Vacancies	06	-	09	08	23
Second Quarter	Approved	25	01	82	20	128
	Actual at Initial	19	01	73	12	105
	Transfer - in	-	-	02	-	02
	Transfer out	-	-	02	-	02
	Actual	19	01	73	12	105
	Vacancies	06	-	09	08	23
Third Quarter	Approved	25	01	82	20	128
	Actual at Initial	19	01	73	12	105
	Transfer - in	01	-	01	-	02
	Transfer out	-	-	02	-	02
	Actual	20	01	72	12	105
	Vacancies	05	-	10	08	23
Fourth Quarter	Approved	25	01	82	20	128
	Actual at Initial	20	01	72	12	105
	Transfer - in	02	-	05	01	08
	Transfer out	02	-	01	02	05
	Actual	20	01	76	11	108
	Vacancies	05	-	06	09	20



6.3 Human Resource Development

Local Training in 2025

Name of the Program	No. of Staff Trained	Duration of the Program	Total Investment		Nature of the Program (Abroad/ Local)	Output Knowledge Gained*
			Local (Rs.)	Foreign US\$		
01.Maintaining personal files	84	03 hours	-	-	Local	* The knowledge, expertise & experience gained / earned from the foreign & local trainings by the officials could be capitalized for the improvement of the performance in achieving the organizational goals in dynamic & pragmatic Manner.
02. Awareness on procurement	91	03 hours	Rs. 2000.00	-	Local	
03. Financial regulations	71	03 hours	-	-	Local	
04. Master of Public Financial Management Degree Program	06	01 Year	-	-	Local	
05. Certificate Course in Procurement	01	10 Days	Rs. 30,000.00	-	Local	
06. Training on new Procurement Guideline.	01	02 Days	Rs. 10,000.00	-	Local	
07. Provisions of the Debt Management Act	84	03 hours	-	-	Local	
08. Overseas Training Course on Green Development for Sri Lanka Project Profile	01	10 Days	-	-	Local	
09. Advanced Macroeconomic Course	01	09 Days	-	-	Local	
10. Awareness of Office system.	62	03 hours	-	-	Local	
11. Certificate Course in Graphic Design (NVQ Level 4)	01	06 Month	Rs. 45,500.00	-	Local	

12. Preparation of Medium Term Debt Management Strategy (MTDS)	02	05 Days	Rs. 26,000.00	-	Local	* The knowledge, expertise & experience gained / earned from the foreign & local trainings by the officials could be capitalized for the improvement of the performance in achieving the organizational goals in dynamic & pragmatic Manner.
13. Workshop on Advanced MS Excel Skills	02	02 Days	Rs. 26000.00	-	Local	
14. Staff Training Program on "Attitude Development for staff"	89	03 hours	Rs. 4200.00	-	Local	
15. Awareness Program on Cyber Security	79	03 hours	Rs. 4800.00	-	Local	
16. "Job and Healthy Life" Training Program - Phase II	74	03 hours	Rs. 4200.00	-	Local	
17. ITMIS	34	02 Days	-	-	Local	
18. Development of Annual Borrowing Plan (ABP)	02	05 Days	-	-	Local	
19. Improving professional development and mental fitness for drivers	02	03 hours	-	-	Local	
20. Procurement of IT Related Products & Services in the Public Sector	01	02 Days	Rs. 6000.00	-	Local	
21. Speech Craft Training With Toastmasters International	03	10 Days	Rs. 105,000.00	-	Local	
22. Diploma in Professional English	01	01 Years	Rs. 95,000.00	-	Local	
23. Certificate in English for Careers	03	17 Days	Rs. 138,000.00	-	Local	

24. Awareness training program on the role of the cash flow management Division.	72	02 hours	-	-	Local	<p>* The knowledge, expertise & experience gained / earned from the foreign & local trainings by the officials could be capitalized for the improvement of the performance in achieving the organizational goals in dynamic & pragmatic Manner.</p>
25. Workshop on MS Office Essentials.	14	02 Days	Rs. 210,000.00	-	Local	
26. Awareness program on the role of Local / foreign grants and foreign loans 1 Division.	78	02 hours	-	-	Local	
27. National Federation of Chartered Accountants	04	02 Days	Rs. 76,000.00	-	Local	



Training Program of Attitude Development of Staff



Awareness Program on Cyber Security

Foreign training programs participated by department officials in 2025

Name of the Program	No. of Staff Trained	Duration of the Program	Total Investment		Nature of the Program (Abroad/ Local)	Output Knowledge Gained*
			Local (Rs.)	Foreign US\$		
01. JICA Knowledge co creations program between WB and JICA - japan	01	24 Days		375	Foreign	* The knowledge, expertise & experience gained / earned from the foreign & local trainings by the officials could be capitalized for the improvement of the performance in achieving the organizational goals in dynamic & pragmatic Manner.
02. Seminar on Marine Fisheries Sustainable Development for Indian Ocean Region Countries - China	01	14 Days		375	Foreign	
03. 2025 KOICA CIAT Training Programme on Capacity Building on MSMEs Nominative Reques – South Korea	02	14 Days		350 *2	Foreign	
04. Review of ADB's Accountability mechanism policy Wrap-up session on regional consultations - Philippines	01	01 Days		75	Foreign	
05. Capacity Building Programme on Strategic Leadership and Government 11 for the civil servants of SL - India	01	12 Days		375	Foreign	
06. Sufficiency Economy philosophy the Engine towards Achieving sustainable Development Goals – Thailand	01	14 Days		375	Foreign	
07. Regional forum on Successful Project design and Implementation - Nepal	01	05 Days		125	Foreign	
08. Seminar on Young Diplomats from the Democratic Socialist Republic in Sri Lanka - China	01	14 Days		375	Foreign	
09. IMF Insolvency Workshop in Singapore – Singapore	02	05 Days		125 *2	Foreign	
10. 5 th Asia Finance Forum – Petitionary for the future – Philippines	01	05 Days		150	Foreign	



❖ **Briefly state how the training programmes contributed to the performance of the institution.**

According to the Annual Human Resource Plan, training programs were conducted for every staff member to develop their knowledge, skills, and attitudes. During this year, it was possible to facilitate the participation of officers in training programs related to Economics, Accounting, Procurement, and Information Technology to enhance their subject knowledge, as well as in language proficiency programs.

Under the monthly training programs, various subject-based training sessions were organized for all staff members, along with awareness programs on timely and important topics. In addition, under the lunchtime training series, awareness programs on technical subjects specific to this department were conducted.

Furthermore, twelve officers were given the opportunity to participate in ten foreign training workshops and conferences relevant to the department's subject scope. Each officer who participated in these foreign workshops was provided with the opportunity to share the knowledge gained with the rest of the staff. All training programs were conducted in compliance with circulars related to the control of public expenditure.

Through all these local and foreign programs, it was expected to enhance the knowledge, skills, and attitudes of officers. As a result, by developing a staff fully equipped with professional competencies and skills, the department was able to efficiently and effectively achieve the challenges and targets assigned to it for the year 2025.

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements / accounts have been submitted on due date.			
1.1	Annual Financial Statements	Complied		
1.2	Advance to Public Officers Account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others	N/A		
2	Maintenance of books and registers (FR445)			
2.1	Fixed Assets Register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been updated and maintained	Complied		
2.3	Register of Audit queries has been updated and maintained	Complied		
2.4	Register of Internal Audit reports has been updated and maintained	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheque and money orders has been updated and maintained	Complied		
2.7	Inventory Register has been updated and maintained	Complied		

2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been Prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		

5	Audit queries		
5.1	All the audit queries have been replied within the specified time by the Auditor General	Complied	
6	Internal Audit		
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied	
6.2	All the internal audit reports have been replied within one month	Complied	
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub section 40(4) of the National Audit Act No. 19 of 2018	Complied	
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied	
7	Audit and Management Committee		
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied	
8	Asset Management		
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied	
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied	
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016.	Complied	

8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	N/A		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		

10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R.371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		

15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Ac	Complied		

18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid circular	Complied		
20	Responses Audit Paras			
20.1	The short comings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		