



Performance Report 2024

Comptroller General's Office

Ministry of Finance, Planning and Economic Development

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Annual Performance Report for the year 2024

Comptroller General's Office

Expenditure Head No 333

Chapter 01 – Institutional Profile/ Executive Summary

1.1 Introduction:

The Comptroller General's Office was established on 07th March 2017 for the management of Non-Financial Assets of the Government, as stipulated in the 2017 Budget Proposal. Hence, it is required to maintain an updated comprehensive central data base for the Non-Financial Assets of the Public Institutions (Government Agencies, Public Enterprises and Provincial Councils & Local Governments) and to formulate and implement the Non-Financial Assets management policies, identifying idle resources and ensuring effective use of these assets, to strengthen the development framework of the Government. The Non-Financial Assets management of the Government has become a priority activity, as the productive use of such assets have been deteriorated due to the lack of a focused agency to adhere to an effective system to oversee the efficient utilization of assets, secure assets adequately and for the maintenance and improvement of assets.

To facilitate the smooth functioning of the Non-Financial Assets management of the Government, by issuing the Assets Management Circular No. 06/2023, the web-based Non-Financial Assets Management System (NFMAS), implementing its first module (vehicle module), was established with effect from 01st September 2023. Through this system, a web-based centralized comprehensive real time data recording Management Information System is established, which consists of essential information including assets valuation required for the Non-Financial Assets management. The design, software development, implementation, improvement and maintenance of NFAMS system is done by the Comptroller General's office and the Department of Information Technology Management, without incurring an additional cost to the Government. The other modules in NFAMS will be implemented gradually, in due course. Further, the Comptroller General as the Revenue Accounting Officer, necessary action has been taken to collect due the revenue from sale of capital assets of the Government Agencies.

In order to ensure the proper management of Non- Financial Assets of the Government, action is being taken to enact the Public Assets Management Law.

1.2 Vision and Mission

(a) Vision:

A globally recognized apex body for public sector Non-Financial Assets management.

(b) Mission:

Foster effective and efficient utilization and management of Public Sector Non-Financial Assets recorded in an updated comprehensive central database, adhering to the Government policies, while strengthening the development framework of the Government and securing the collection of due revenue from disposal of these assets.

1.3 Objectives, Key Functions and Main Activities

(A) Objectives:

- (i) Non-Financial Assets management of the Government (Government Agencies, Public Enterprises and Provincial Councils & Local Governments):
 - a. Establish an updated comprehensive central database (with the online system) to record all Non-Financial assets and an asset management system.
 - b. Formulation and implementation of policies to strengthen the development framework of the Government through effective and efficient use of the Non-Financial Assets.
 - c. Ensure the accuracy of recording of the value of the Non-Financial Assets.
 - d. Play the leadership and custodianship role in the management of Non - Financial Assets.
- (ii) Collection of due revenue from the sale of capital assets of the Government Agencies.

(B) Key Functions:

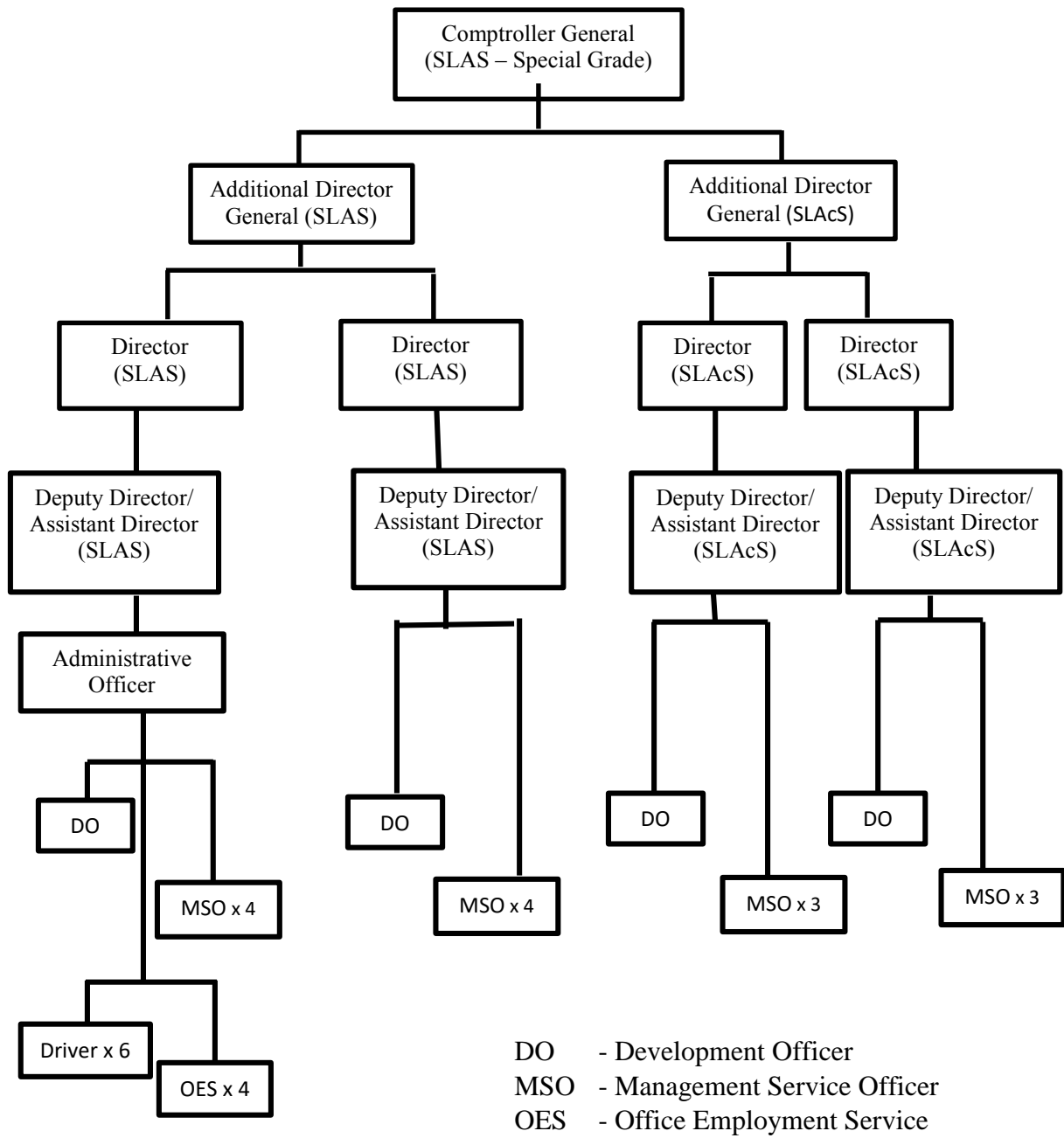
- (i) Non-Financial Assets management of the Government
 - a. Maintaining an updated comprehensive central data base (with the online system) for recording and reporting of all Non-Financial Assets information (enabling to record assets with valuation) and an asset management system.

- b. Formulation and implementation of policies to prevent mismanagement, waste and ruination of public properties, for the optimum utilization of Non-Financial Assets and expenditure management.
- (ii) Functioning as the Revenue Accounting Officer for sale of capital assets of the Government Agencies.

(C) Main Activities:

- a. Creation and maintaining an updated comprehensive central database (with the online system)) of all Non-Financial Assets of the Government and an asset management system.
- b. Submission of Cabinet Memorandums and issuing circulars for formulation and implementation of policies and regulations.
- c. Provide necessary guidance for the acquisition, maintenance and disposal of Non-Financial Assets of the Government.
- d. Improve the awareness on management of Non - Financial Assets of the Government and introduction of best practices for the productive use of these assets.
- e. Provide management information for decision making of the Government.
- f. Settle the legal ownership issues of vehicles use by the Public Institutions.
- g. Allocation of Non-Financial Assets to fulfil the requirements of the Public Institutions.
- h. Provide recommendations for purchase of vehicles by the Government Agencies and Provincial Councils & Local Governments.
- i. Identification of idle / underutilized assets and submission of relevant information / issuing directives and instructions, to assist the investments and fiscal balance.
- j. Collection and reporting of revenue from sale of capital assets of the Government Agencies.

1.4 Organization Chart



Chapter 02 - Progress and Future Outlook

To ensure the management of the Non - Financial Assets of the Government, it is required to maintain an updated comprehensive central data base for these assets and to formulate and implement Non - Financial Assets management policies, identifying idle resources and ensuring effective use of these assets, to strengthen the development framework of the Government.

2.1 Maintaining an updated comprehensive centralized database for the Non – Financial Assets of the Government

As the first step, following the asset codes categorization given in the Government Finance Statistic Manual – 2014 of the International Monetary Fund, Assets Management Circular No. 01/2017 was issued on 28th June 2017 to provide instructions to collect the basic information of Non – Financial Assets of the Government, i.e., vehicles, buildings, land, structures, plant & machinery and office equipment & furniture.

(a) Establishing a comprehensive centralized web-based database and Management Information System

Action has been taken to establish a web-based centralized comprehensive real time data recording Management Information System by the Comptroller General’s Office with the cooperation of the Information Technology Management Department, because efforts made to establish a comprehensive centralized online database and management system for the management of the Non-Financial Assets of the Government through the Integrated Treasury Operations Information System (ITMIS) was not successful. Accordingly, the web-based Non-Financial Assets Management System (NFAMS) has been established with effect from 01st September 2023 by issuing the Assets Management Circular No 06/2023. Through this Management Information System, it is expected to enhance the management of the Non-Financial Assets of the Government and to improve the accountability on recording and reporting of information of these assets. Further, through this NFAMS system, each Public Institution will be facilitated to maintain their assets registry in a web-based platform and for the management of these assets. As the first step of this NFAMS system, vehicle module has been implemented with effect from 01st September 2023. The software development of structure module is being done and NFAMS modules for other Non-Financial assets will be introduced gradually.

(b) Central Database - Vehicles

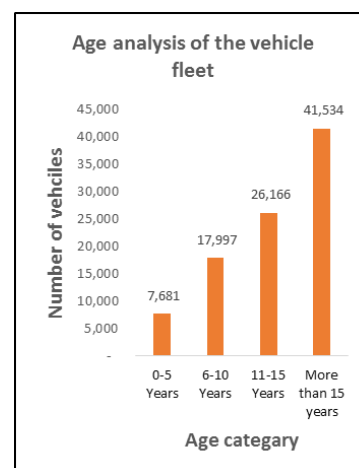
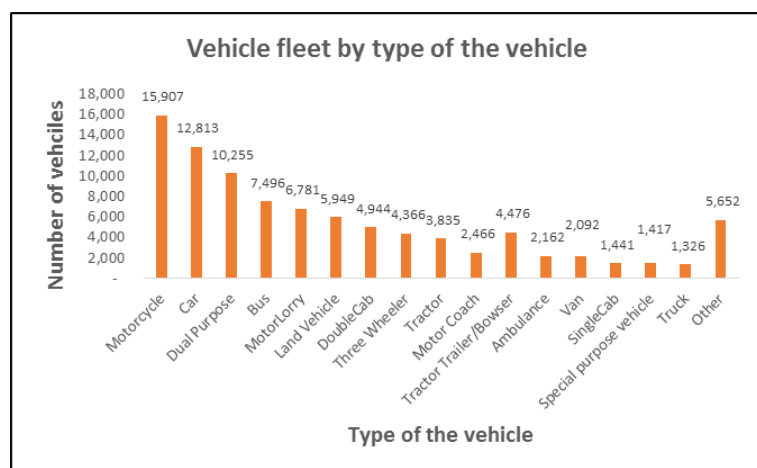
As recorded as at 30th May 2025 under the web - based real time data recording Non-Financial Assets Management System (NFAMS) introduced with effect from 01st September 2023 by issuing the Assets Management Circular No 06/2023, total number of vehicles owned / used by the Public Institutions amounts 93,378 (89,420 in running condition and 3,958 not in running condition). This vehicle fleet also includes vehicles such as vehicles use in construction industry, boats and land vehicle etc., which are not registered under Department of Motor Traffic. The analysis of this vehicle fleet by the age and the type of the vehicle is as given below:

Table 2.1 : Age analysis of the vehicle fleet of the Governmnet - as at 30.05.2025

Type of Vehicle*	0-5 Years	6-10 Years	11-15 Years	More than 15 years	Total
Motorcycle	752	4,135	4,382	6,638	15,907
Car	717	1,962	4,852	5,282	12,813
Dual Purpose	246	1,668	2,662	5,679	10,255
Bus	565	1,095	2,848	2,988	7,496
MotorLorry	284	1,449	1,335	3,713	6,781
Land Vehicle	199	987	1,571	3,192	5,949
DoubleCab	168	1,001	1,519	2,256	4,944
Three Wheeler	2,031	422	745	1,168	4,366
Tractor	358	512	1,178	1,787	3,835
Motor Coach	43	397	738	1,288	2,466
Tractor Trailer/Bowser	901	687	1,086	1,802	4,476
Ambulance	154	680	444	884	2,162
Van	90	563	572	867	2,092
SingleCab	80	453	404	504	1,441
Special purpose vehicle	177	692	297	251	1,417
Truck	272	126	401	527	1,326
Other	644	1,168	1,132	2,708	5,652
Total	7,681	17,997	26,166	41,534	93,378

*The type of the vehicel (except other) is based on the categorization given in the vehicel Certifiacte of Registration issued by the Department of Motor Traffic and the luxury category vehciles mentioned in the Assets Managaement Circualr No. 05/2024 is included in Car, Dual Purpose and Other categories.

Source: Comptroller General's Office



(c) Central Database - Buildings

The Asset Management Circular No. 01/2022 was issued on 03rd January 2022 to collect the information to complete the creation of building database. Accordingly, as reported as of 31st December, 2021, summary of information on buildings owned or rented/ leased by the Public Institutions including premises rented out is as given in Table 2.2. As such, as at 31st December 2021, the utilized floor area of the buildings owned by the Public Institutions amounted to 57.1 Mn. square meters and the rented /leased floor area amounted to 2.9 Mn. square meters with annual rent/lease cost of Rs.11.6 Bn. Meanwhile, there are 0.8 million square meters of unutilized floor area. Moreover, Public Institutions have rented out 1.7 Mn. square meters of their owned floor area, generating annual income of Rs. 6.2 Bn. from Public Institutions and Rs. 3.1 Bn. from private parties.

Table 2.2: Summary of the information of the buildings owned including rented out spaces and buildings rented/leased by the Public Institutions (As at 31st December 2021)

Public institution	Utilized Floor Area (sq. m.)			Unutilized Floor Area (sq. m.)	Annual Rental/ Lease Cost (Rs. Mn.)	Rented Out Space	
	Own	Rented/ Leased	Total			Floor Area (sq.m.)	Annual Income (Rs. Mn.)
Government Agencies and Public Enterprises	46,041,744	2,680,256	48,722,000	596,855	11,439.6	970,225	8,564.2
Provincial Councils and Local Governments	11,137,528	200,502	11,338,030	188,345	148.4	721,656	749.6
Total	57,179,272	2,880,758	60,060,030	785,200	11,588.0	1,691,881	9,313.8

Note: This information does not include information of garages, quarters, circuit bungalows, rest houses and other such non - residential buildings

The building module under the NFAMS system will be implemented, in due course, and accordingly updated building data base will be created.

(d) Central Database - Land

The Asset Management Circular No. 03/2022 was issued on 07th January 2022 to collect the information to complete the creation of land database of the government. Accordingly, some Public Institutions submitted the land information, while 740 Public Institutions did not submit the information correctly. Also, 395 Public Institutions did not disclose the information of land.

Table 2.3: Summary of information of lands owned or rented/leased by the Public Institutions as at 31.12.2021

Public Institution / utilization of land		Are of Land (Hectares)
Total area of land		1,490,950
	<i>Of which Forests</i>	<i>1,125,700</i>
i	Utilized	1,474,711
	Government Agencies	1,404,656
	Public Enterprises	49,563
	Provincial Councils and Local Governments	20,493
ii	Unutilized	13,702
	Government Agencies	8,826
	Public Enterprises	4,468
	Provincial Councils and Local Governments	407
iii	Utilization not mentioned	2,537
	Government Agencies	1,147
	Public Enterprises	1,097
	Provincial Councils and Local Governments	294

The summary of the information of the land owned or rented/leased by the Public Institutions as at 31st December, 2021 is as given in the Table 2.3. Thus, total area of land owned or rented /leased by the Public Institutions is 1.49 Mn. hectares which includes 1.12 Mn. hectares of land covered with forest. The reported land area includes 1.47 Mn. hectares of utilized lands and 13,702 hectares of unutilized land. Utilization status of the balance 2,537 hectares of land has not been reported by the Public Institutions.

The land module under the NFAMS system will be implemented in due course, and accordingly updated land data base will be created.

2.2 Formulation and implementation of policies on Non-Financial Assets Management of the Government

(A) Managing the procuring of vehicles

Since mid-2019, the government suspended the purchasing of motor vehicles excluding utility vehicles, as instructed by the National Budget Circular No. 05/2019 issued on 24th September 2019. Thus, except for utility vehicles required for the development activities and other essential purposes and also the vehicles imported for the use of Sri Lanka Police, the existing motor vehicle fleet was utilized to meet the government's vehicle requirement, thereby without incurring additional costs to the Government. Identifying the requirement and economical use of existing utility vehicles of the Government, the Comptroller General's Office has recommended to the National Budget Department to grant approval to procure 46 utility vehicles, out of total requests received for purchasing of 54 utility vehicles during the year 2024.

(B) Resolving registered ownership issues of vehicles

The Comptroller General's Office identified that considerable number of vehicles which are used by some Public Institutions do not have the legal right of such vehicles and the legal possession is owned by another Public Institution. Therefore, Asset Management Circular No. 02/2017 issued on 21st December 2017 and Asset Management Circular No. 03/2018 issued on 10th October 2018, instructing to resolve registered ownership issues of motor vehicles. Thus, during year 2024, the Comptroller General's Office has resolved registered ownership issues of 319 vehicles. Accordingly, from year 2019 to 30th May 2025, the Comptroller General's Office has resolved registered ownership issues of 982 vehicles.

(C) Disposal of luxury vehicles which impose a heavy burden on the Public Institutions as per the Government procurement procedure

To dispose the luxury vehicles which are not economical to use / not required for the use of respective Public Institutions, in accordance with the decision taken by the Cabinet of Ministers at its meeting held on 02nd December 2024, Assets Management Circular No. 05/2024 has been issued on 18th December 2024 instructing all the Public Institutions to dispose Petrol vehicles exceeding Engine capacity 1800CC / Diesel vehicles exceeding engine capacity 2300CC (except vehicles such as Double Cabs, Single Cabs, Vans, Buses , Lorries and Trucks etc.) after assessing the vehicle requirement of the respective Institution.

(D) Disposal or repair and use of vehicles not in running condition

To take appropriate measures to ensure the proper utilization and the timely repair and use or disposal of vehicles as required to prevent the ruination of these assets and loss of revenue to the Government, Assets Management Circular No. 05/2020 has been issued on 02nd October 2020 providing necessary instructions to all the Public Institutions. The necessity of adhering to the relevant instructions and proper utilization of vehicles with due maintenance and preventing careless usage has been emphasized by the Assets Management Circulars No. 04/2022 and No. 05/2024 also.

(E) Guideline for valuation of Non-Financial Assets

The Financial Regulations of the Government issued in year 1992 or circulars issued by the General Treasury did not provide instructions on valuation of Vehicles, Buildings, Land, Structures, Plant & Machinery and Office Equipment & Furniture of the Government. Hence, valuation policy for these assets was formulated by issuing the Assets Management Circulars No. 04/2018, No. 02/2019 and No. 05/2021. The Assets Management Circular No. 02/2024 provides instructions on valuation of vehicles incorporating the provisions on valuation of vehicles given by the previous circulars also. The valuation of all the Non-Financial Assets is recorded under the NFAMS.

2.3 Revenue from sale of capital assets

As per the Fiscal Policy Circular No.01/2015(xii) dated 22nd March 2018, with effect from 01st January 2018, the Comptroller General has been assigned the function of Revenue Accounting Officer in respect of sale of capital assets of the Government Agencies. For this purpose, Asset Management Circular No. 03/2024 was issued on 28th May 2024 instructing to prepare revenue estimates for the year 2025 and obtaining revised revenue estimates for the year 2024. Further, Asset Management Circular No. 04/2024 was issued on 05th June 2024 to collect information of areas of revenue as at 30th June 2024, arrears collected in the first six months and waived off revenue during the relevant period and Asset Management Circular No. 06/2024 was issued on 19th December 2024 to collect information of arrears of revenue collected in the year of 2024 and waived off revenue during the relevant period.

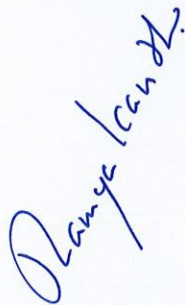
Table 2.4: Sale of capital assets Revenue (Rs.Mn.)

Description	2020	2021	2022	2023	2024
Sale of capital assets - Vehicles	201.0	128.3	226.4	329.6	136.0
Sale of capital assets - Other	56.0	60.1	357.8	186.3	974.1
Total	257.0	188.4	584.2	515.9	1110.1

Revenue collected from disposal of vehicles declined to 136.0 Mn. in year 2024 compared to Rs, 329.6 Mn in year 2023. However, revenue collected from disposal of other assets increased to Rs. 974.1 Mn. in year 2024 compared to Rs. 186.3 Mn. in year 2023. Accordingly, total revenue collected from sale of capital assets has been increased to Rs. 1110.1 Mn. in year 2024, compared to Rs.515.9 Mn. in year 2023. Thus, progress of this total revenue collection in 2024 is 370% compared to basic total revenue estimate.

2.4 Challenges and future goals

- I. Overcoming the obstacles and challenges faced with the establishment of centralized online Management Information System for the Non-Financial Assets management of the Government, the web-based Non-Financial Assets Management System (NFAMS) has been established with effect from 01st September 2023. The design, software development, implementation, improvement and maintenance of this NFAMS system is done by the human resource contribution of the Comptroller General's office and the Department of Information Technology Management. As the first module of this system vehicle module has been implemented with effect from 01st September 2023. The other modules in NFAMS will be implemented gradually, in due course. However, to implement the NFAMS system successfully, it is further challenging to improve the compliance of all the Public Institutions for the properly recording of real time data in this system.
- II. It is expected to successfully implement the NFAMS Management Information System to facilitate the Non-Financial Assets management of the Public Institutions (Government Agencies, Public Enterprises and Provincial Councils & Local Governments) and assist the Government policy formulation in order to strengthen the development framework by facilitating the Public Investment, issuing guidelines for the management of these assets including disposal of these assets, revenue generation, expenditure management and productive utilization of idle and underutilized assets, based on the updated information. For this purpose, cooperation of all the Public Institutions is required and it is challenging.
- III. Since the establishment of the Comptroller General's Office, insufficient staff due to obstacles faced in filling the required vacancies, has been a challenge in functioning of this institution.



Comptroller General

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2024

3.1 Statement of Financial Performance

ACA -F

**Statement of Financial Performance
for the period ended 31st December 2024**

Revised Budget Allocations 2024 Rs.	Note	Actual	
		2024 Rs.	2023 Rs.
-	Revenue Receipts	1,110,150,162	515,895,718
-	Income Tax	1	-
-	Taxes on Domestic Goods & Services	2	-
-	Taxes on International Trade	3	-
-	Non Tax Revenue & Others	4	515,895,718
-	Total Revenue Receipts (A)	1,110,150,162	515,895,718
-	Non Revenue Receipts	-	-
-	Treasury Imprests	45,789,000	43,466,000
-	Deposits	133,392	48,827
-	Advance Accounts	4,178,005	2,268,828
-	Other Main Ledger Receipts	-	-
-	Total Non Revenue Receipts (B)	50,100,397	45,783,655
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	1,160,250,559	561,679,373
-	Remittance to the Treasury (D)	579,105	-
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	1,159,671,454	561,679,373
-	Less: Expenditure		
-	Recurrent Expenditure		
32,200,000	Wages, Salaries & Other Employment Benefits	5	29,279,516
17,580,000	Other Goods & Services	6	14,832,517
250,000	Subsidies, Grants and Transfers	7	215,139
-	Interest Payments	8	-
-	Other Recurrent Expenditure	9	-
50,030,000	Total Recurrent Expenditure (F)	44,327,172	43,907,753
	Capital Expenditure		
815,200	Rehabilitation & Improvement of Capital Assets	10	814,982
2,000,000	Acquisition of Capital Assets	11	1,909,767
-	Capital Transfers	12	-
-	Acquisition of Financial Assets	13	-
500,000	Capacity Building	14	497,000
-	Other Capital Expenditure	15	-
3,315,200	Total Capital Expenditure (G)	3,221,749	1,747,742
	Deposit Payments	133,392	48,827
	Advance Payments	3,949,656	2,140,586
	Other Main Ledger Payments	-	-
	Total Main Ledger Expenditure (H)	4,083,048	2,189,413
	Total Expenditure I = (F+G+H)	51,631,969	47,844,908
	Balance as at 31st December J = (E-I)	1,108,039,485	513,834,465
	Balance as per the Imprest Adjustment Statement	1,108,039,485	513,834,465
	Imprest Balance as at 31st December	1,108,039,485	513,834,465

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2024

	Note	Actual	
		2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	15,162,292	13,515,736
Financial Assets			
Advance Accounts	ACA-5/5(a)	4,893,547	5,121,896
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		20,055,839	18,637,632
Net Assets / Equity			
Net Worth to Treasury		4,893,547	5,121,896
Property, Plant & Equipment Reserve		15,162,292	13,515,736
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		20,055,839	18,637,632

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 26 and Annexures to accounts presented in pages from 27 to 32 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. 06/2024, dated 16.12.2024** 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.



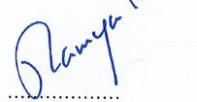
Chief Accounting Officer

Name :

Designation :

Date : 2025/02/27

K.M. Mahinda Siriwardana
Secretary to the Treasury and Secretary
to the Ministry of Finance, Planning and Economic Development
Ministry of Finance
Colombo 01.

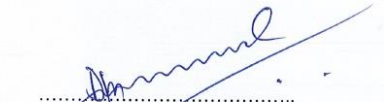

Accounting Officer

Name :

Designation :

Date : 2025-02-20

K. A. Ramya Kanthi
Comptroller General
Comptroller General's Office
General Treasury
Colombo 01.


Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)

Name :

Date : 20-02-2025

D. M. Weeraparakara
Director
Comptroller General's Office
General Treasury
Colombo 01.

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2024

	Actual	
	2024 Rs.	2023 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	1,840,829	1,503,071
Imprest Received	45,789,000	43,466,000
Recoveries from Advance	4,455,614	2,531,710
Deposit Received	133,392	48,827
Total Cash generated from Operations (A)	52,218,835	47,549,608
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	43,957,858	43,366,411
Subsidies & Transfer Payments	215,139	246,042
Expenditure incurred on behalf of Other Heads	161,936	-
Imprest Settlement to Treasury	579,105	-
Advance Payments	3,949,656	2,140,586
Deposit Payments	133,392	48,827
Total Cash disbursed for Operations (B)	48,997,086	45,801,866
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	3,221,749	1,747,742
<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>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	3,221,749	1,747,742
Total Cash disbursed for Investing Activities (E)	3,221,749	1,747,742
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(3,221,749)	(1,747,742)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<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	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the Financial Statements: None.

3.5 Performance of the Revenue Collection

Rs.

Revenue Code	Description of the Revenue Code	Revenue Estimate		Revenue Collected	
		Original Estimate	Final Estimate	Amount	As a % of final revenue estimate
20.06.02.01	Sales of Capital Assets – Vehicles	200,000,000	136,000,000	136,021,462	100%
20.06.02.02	Sales of Capital Assets – Other	100,000,000	974,000,000	974,128,700	100%

3.6 Performance of the Utilization of Allocations

Rs.

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	49,980,000	50,030,000	44,327,172	89
Capital	3,100,000	3,315,200	3,221,749	97

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 Not Relevant

000' Rs.

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original Allocation	Final Allocation		
-	-	-	-	-	-	

3.8 Performance of the Reporting of Non - Financial Assets

000' Rs.

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2024	Balance as per financial Position Report as at 31.12.2024	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	---	---	---	---
9152	Machinery and Equipment	15,162.292	15,162.292	---	100
9153	Land	---	---	---	---
9154	Intangible Assets	---	---	---	---
9155	Biological Assets	---	---	---	---
9160	Work in Progress	---	---	---	---
9180	Lease Assets	---	---	---	---

3.9 Auditor General's Report

Opinion of Auditor General's is attached herewith.

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%
Creation of the Central Online database for Non - Financial Assets of the Government.		√	
Reporting and recording of information in Central Assets Register for Non - Financial Assets of the Government.		√	
Resolving legal ownership issues of the motor vehicles use by the Public Institutions.	√		
Management of motor vehicle fleet of the Government.	√		
Revenue collection from disposal of Non-Financial Assets of the Government Agencies	√		
Policy formulation for the Non - Financial assets management of the Government		√	
General Administration & Financial Management	√		

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

5.1 Identified respective Sustainable Development Goals

Goal	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
Goal 6. Ensure availability and sustainable management of water and sanitation for all.	6.6 By 2030, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.	6.6.1 Change in the extent of water-related ecosystems over time.	Please refer 5.2		
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all.	7.2. By 2030, increase substantially the share of renewable energy in the global energy mix	7.2.1. Renewable energy share in the total final energy consumption.	Please refer 5.2		
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.	8.1. Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries.	8.1.1. Annual growth rate of real GDP per capita.	Please refer 5.2		
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable.	11.3. By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries.	11.3.1 Ratio of land consumption rate to population growth rate.	Please refer 5.2		
Goal 12. Ensure sustainable consumption and production patterns.	12.7. Promote public procurement practices that are sustainable, in accordance with national policies and priorities.	12.7.1. Number of countries implementing sustainable public procurement policies and action plans.	Please refer 5.2		
Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land	15.1. By 2030, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and dry lands, in line with obligations	15.1.1. Forest area as a proportion of total land area.	Please refer 5.2		

degradation and halt biodiversity loss.	under international agreements. 15.2. By 2030, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.	15.2.1. Progress towards sustainable forest management.	
Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development.	17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.	17.1.1. Total government revenue as a proportion of GDP, by source.	Actual revenue from sale proceeds of Non- Financial Assets as a percentage of estimated revenue is 100 %

5.2 Success and challenges in achieving the Sustainable Development Goals

The Sustainable Development Goals (SDGs) introduced by the United Nations, targeting the economic as well as social developments, are required to be achieved by all the Public Institutions in Sri Lanka. The scope of the Comptroller General's Office is not directly focused to the SDGs. However, the Comptroller General's Office can comply with assisting to achieve the objectives of the SDGs through efficient management of the Non - Financial Assets ensuring the productive use of these assets. Accordingly, the Comptroller General's Office contribute for achieving SDGs in Sri Lanka as identified in 5.1 above, by maintaining a central database for Non - Financial Assets of the Government, formulating and implementing the assets management policies and functioning as the Revenue Accounting Officer for the sale of capital assets of the Government Agencies.

Non-compliance by the Public Institutions for circulars issued by the Comptroller General's Office has been identified as a main challenge.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	12	05	07
Tertiary	01	00	01
Secondary	18	17	01
Primary	10	06	04

6.2 Brief explanation on how the shortage/excess in human resources has been affected to the performance of the institute.

Vacancies should be filled as per the service requirement to ensure the efficiency of functioning of Comptroller General's Office.

6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/ Local)	Output / Knowledge Gained
			Local	Foreign		
1. Workshop on Advance Excel	03	One Day	-	-	Local	To enhance the knowledge related to MS Excel
2. The Role and Responsibility of Leave officers	02	02 Days	26	-	Local	Improving the Knowledge of Leave management of relevant subject officers
3. Calculation and Payment of Pensions	01	02 Days	13	-	Local	Improving the Knowledge of payment of Pensions
4. Stores Management & Purchasing Procedures	02	02 Days	26	-	Local	Improving the Knowledge of Stores Management
5. Improving the attitudes and professional Knowledge	05	02 Days	43	-	Local	Enhancing the Service quality and motivation of the Employee

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/ Local)	Output / Knowledge Gained
			Local	Foreign		
6. Duties and Responsibilities for Administrative Officers	01	02 Days	13	-	Local	Capacity building of relevant officers
7. Pension Payment	03	02 Days	39	-	Local	Improving the Knowledge of payment Pensions
8. Beyond the Horizon' Special Workshop Series for Special Grade Officers All Island Services	01	03 Days	-	-	Local	Capacity building of relevant officers
9. Certificate course on Public Procurement	01	10 Days	40	-	Local	Improving the Knowledge of Public Procurement
10. Training on Data analysis Using MS Excel & Power BI	05	03 Days	100	-	Local	To develop the knowledge related to MS Excel and Power BI
11. Two Day Workshop on "Salary Conversion"	01	02 Days	13	-	Local	Improving the Knowledge of Salary Conversion"
12. Information Communication Technology	01	02 Days	13	-	Local	Improving the Knowledge of ICT
13. Public Financial Regulations	01	03 Days	18	-	Local	Improving the knowledge of Public Financial Regulations
14. Seminar on Free Trade Zone (Port) Construction for Sri Lanka.	01	14 Days	-	USD 375	Abroad	Strengthening the professional Knowledge

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/ Local)	Output / Knowledge Gained
			Local	Foreign		
15. Seminar on Young Diplomats from Sri Lanka -	01	14 Days	-	USD 375	Abroad	Strengthening the professional Knowledge
16. Seminar on Developing Countries Sustainable Development Capacity and South – South Cooperation for Sustainable Development	01	14 Days	-	USD 375	Abroad	Strengthening the professional Knowledge
17. Seminar on Governance Capability for China-"Belt & Road" Countries	02	14 Days	-	USD 750	Abroad	Strengthening the professional Knowledge

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)	Not Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Not Relevant		
1.6	Others	Not Relevant		
2	Maintenance of books and registers (FR445)			
2.1	Fixed assets register has been maintained and update in terms of State Accounts Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		

2.7	Inventory register has been maintained and update	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 has 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 has 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 has 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	Not Relevant		
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	No Pool Vehicles		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Relevant		
9.3	The vehicle logbooks had been maintained and updated	Not Relevant		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Not Relevant		
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	Not Relevant		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not Relevant		
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	Not Relevant		
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 FR 94(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 imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprest 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 Act.	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 shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		