



காரீய சாடன லாரீகால
செயலாற்றுசை அறிக்சை
Performance Report

2020

சாதிக அயலூச ஡ேசாரீனமீனீதுல
மூடலீ அலாநயாஂசை

தேசிய வரவுசெலவுத் திட்டத் திணைக்களம்
நிதி அமைச்சு

Department of National Budget
Ministry of Finance

Annual Performance Report for the year 2020
Department of National Budget
Expenditure Head No. 240

Contents

1	Institutional Profile/ Executive Summary	4
1.1	Introduction	4
1.2	Vision, Mission, Objectives of the Institution	4
1.3	Key Functions	5
1.3.1	Formulation of the National Budget for the forthcoming year	5
1.3.2	Implementation of the National Budget in the current year	5
1.3.3	Advance Account activities	6
1.3.4	Functions related to budget proposals	6
1.4	Organizational Structure	7
2	Progress and the Future Outlook	8
2.1	Vote on Account for the first four months of the Year 2020.....	8
2.2	Authorization by H.E. the President to incur expenditure under the paragraph (3) of Article 150 of the Constitution from March 2020 up to the end of May.....	8
2.3	Authorization by H.E. the President to incur expenditure under the paragraph (3) of Article 150 of the Constitution from June 2020 up to the end of August.....	9
2.4	Vote on Account from 01st September 2020 until the Appropriation Bill was approved	9
2.5	Appropriation Act for the year 2020.....	9
2.6	Budget Revisions 2020.....	10
2.6.1	Supplementary Estimates	10
2.6.2	Special Law Warrants	10
2.7	Detailed Performance	10
2.8	Advance Account Activities.....	18
2.9	Public Expenditure Management	24
2.9.1	Transfer of Funds	24
2.9.2	Supplementary Support Services and Contingent Liabilities.....	24
2.9.3	Government Expenditure	24
3	Overall Financial Performance for the Year	26
3.1	Statement of Financial Performance	26
3.2	Statement of Financial Position	27
3.3	Statement of Cash Flows.....	29

3.4	Financial Statements.....	30
3.4.1	Basis of Reporting.....	30
3.5	Performance of the Revenue Collection – N/A.....	31
3.6	Performance of the Utilization of Allocation	31
3.7	Performance of the Reporting of Non-Financial Assets.....	32
3.8	Auditor General’s Report	32
4	Performance Indicators.....	33
4.1	Circulars Issued for Managing Expenditure	33
5	Performance of achieving Sustainable Development Goals (SDG)	34
6	Human Resource Profile	35
6.1	Cadre Management	35
6.2	Shortage in human resources and the Performance.....	35
6.3	Human Resource Development.....	35
7	Compliance Report	37
8	Annexure – I.....	44

1 Institutional Profile/ Executive Summary

1.1 Introduction

The Department of National Budget operates within the legal framework established under the provisions of the Constitution and Parliamentary Acts and under the guidance of the Minister in charge of the subject of Finance. The Department functions as the focal point for the formulation of Annual Budget Estimates of the Government based on a sector-wise Medium Term Expenditure Framework (MTEF) in consistence with the overall Medium Term Macro-Fiscal Framework which is in line with the Policy Framework of the government. This process involves a continuous consultation with the line Ministries, Departments, Statutory Agencies of the Government and the relevant Treasury Departments.

1.2 Vision, Mission, Objectives of the Institution

Vision

Socio – Economic Development through Effective and efficient Appropriation of Financial Resources.

Mission

Achieving development objectives of the Government through Estimation and Appropriation of public financial resources for effective delivery of public goods and selected services.

Objectives

- Efficient and effective allocation of financial resources.
- Maintain fiscal discipline.
- Ensure fiscal consolidation.
- Preparation of Annual Estimates for Ministries, Departments and other public institutions, statutory Agencies subject to public policies and financial constraints.

1.3 Key Functions

1.3.1 Formulation of the National Budget for the forthcoming year

The following activities are undertaken for the formulation of the national budget for the forthcoming year.

- Finalizing the Medium Term Budgetary Framework (MTBF) in consultation with other Treasury Departments and obtaining the approval of the Cabinet of Ministers for the same.
- Issuance of Budget Call Circular
- Preparation of Draft Estimates in consultation with the Spending Agencies
- Budget Discussions/ Consultative Meetings with Spending Agencies
- Finalization of Revenue ,Expenditure, Financing and Borrowing Limits (Foreign & Domestic) in consultation with other Treasury Departments
- Finalization of Estimates for the Appropriation Bill
- Obtaining Legal Clearance for the Draft Appropriation Bill from the Attorney General and the Legal Draftsman
- Obtaining the Approval of the Cabinet of Ministers for the Submission of the Appropriation Bill in Parliament
- Publishing the Appropriation Bill in the Government Gazette
- Presentation of the Appropriation Bill in Parliament (First Reading)
- Submission of Draft Budget Estimates in Sinhala, Tamil and English in Parliament
- Participation in the Second Reading Debate on the Appropriation Bill
- Presenting the committee stage Amendments to the Appropriation Bill to the Parliament
- Participation in Third Reading of the Budget – Committee Stage Debate
- Preparation of Warrants and obtaining approval of the Hon. Minister of Finance
- Issuance of the Authorization of Expenditure Circular

1.3.2 Implementation of the National Budget in the current year

The following activities are conducted for implementation of the national budget.

- Issuance of guidelines and circulars related to the budget implementation and monitoring including authorization.
- Enforcement of controls to ensure that funds are effectively utilized for the specific purposes within the approved limits and the fiscal discipline is prudently managed.
- Interacting closely with Spending Agencies to ensure operational efficiency.

- Reallocation and transfer of provisions according to priorities with the aim of efficiency of allocation.
- Preparation of observations on Cabinet Memoranda related to the National Budget.
- Representing the Treasury at the Committee on Public Accounts (COPA), Committee on Public Finance (COPF) and Committee on Public Enterprises (COPE) meetings
- Representing the Treasury in Parliamentary Committees and meetings called by His Excellency the President and Hon. Prime Minister
- Management of Supplementary Support Services and Contingent Liabilities project (TMV)
- Implementation of special budget proposals (vehicle leasing/ allowances for July strikers/providing of motor bicycles)

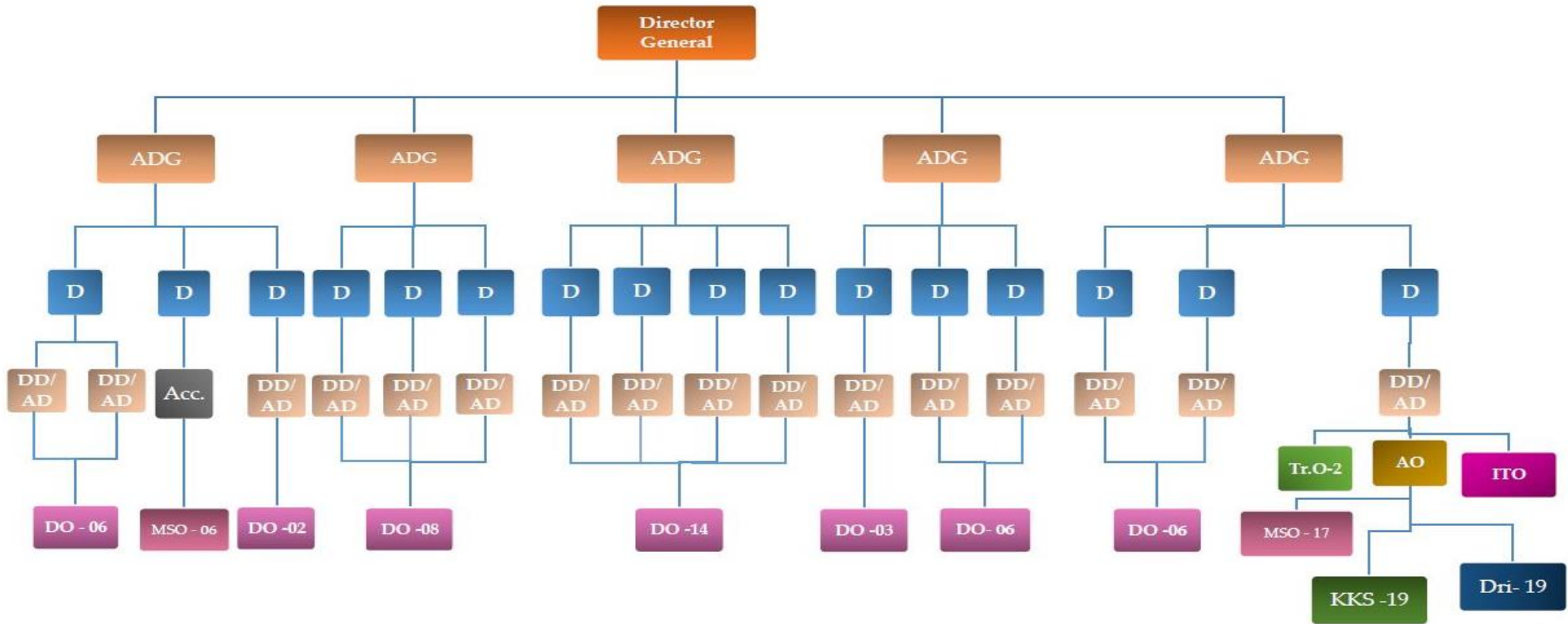
1.3.3 Advance Account activities

Determination of limits for the Commercial, Stores, Public Officer's Advance Accounts and revision of the limits of those Accounts based on the requests from spending agencies.

1.3.4 Functions related to budget proposals

- Analyzing budget proposals and issue relevant provisions to the most suitable institutions and issue necessary instructions.
- Following up, analyzing and coordination with relevant institutions regarding the implementation of budget proposals as and when required.

1.4 Organizational Structure



Director General - Director General
 D - Director
 AD - Assistant Director
 ITO - Information Technology Officer

ADG - Additional Director General
 DD - Deputy Director
 MSO - Management Service Officer
 DO - Development Officer

Acc - Accountant
 AO - Administrative Officer
 Tr.O. - Translating Officer
 KKS - Office Assistant

2 Progress and the Future Outlook

Year 2020 was a challenging year with a hectic schedule for the Department of National Budget as provisions had to be allocated to expenditure units twice in the year 2020 as per the powers vested with Secretary to the Treasury by His Excellency the President under the paragraph (3) of the Article 150 of the Constitution since annual budget estimates had not been approved conventionally in the previous year due to the Presidential Election which was held at the end of the year 2019 and Parliament had been dissolved before the Appropriation Bill was approved, provisions were allocated again as per the ministerial structure of the new government under a Vote on Account and Appropriation Bills for the years 2020 and 2021 had to be prepared and submitted to Parliament and approved.

2.1 Vote on Account for the first four months of the Year 2020

Considering possible changes which could happen to the Ministerial structure and Government policies after the Presidential Election 2019, as an alternative arrangement, the then government decided to submit a Vote on Account which was approved by Parliament in 2019 to incur the expenditure required for the first four (04) months of the year 2020 until the Appropriation Bill for the financial year 2020 is submitted and approved by Parliament.

2.2 Authorization by H.E. the President to incur expenditure under the paragraph (3) of Article 150 of the Constitution from March 2020 up to the end of May

However, prior to the approval of the Appropriation Act for the year 2020, Parliament was dissolved on 02nd March 2020 and the Secretary to the Treasury has been authorized as per the powers vested with His Excellency the President in terms of Paragraph (3) of Article 150 of the Constitution to incur the expenditure from the Consolidated Fund for a period of three months from 6th March 2020 in order to incur essential expenditure, required for the uninterrupted continuation of Government Services and Development Activities and control Covid-19 pandemic and to settle outstanding bills of Rs. 242.7 billion of 2019 and previous years. Accordingly, necessary actions were taken to provide allocations to expenditure units.

2.3 Authorization by H.E. the President to incur expenditure under the paragraph (3) of Article 150 of the Constitution from June 2020 up to the end of August

Subsequently, along with the precautionary steps towards controlling the spread of COVID 19 pandemic, the date to hold the Parliamentary Election was amended as 05th August 2020. The Secretary to the Treasury was again authorized as per the powers vested with His Excellency the President in terms of Paragraph (3) of Article 150 of the Constitution to incur expenditure from the Consolidated Fund from 01st June 2020 to 31st August 2020 to continue the Government Services and Development Activities, since an Appropriation Bill or a Supplementary Estimate could not be submitted to Parliament which then remained dissolved. Accordingly, necessary actions were taken to provide allocations again to expenditure units for the said period of three months (03).

2.4 Vote on Account from 01st September 2020 until the Appropriation Bill was approved

Although the Session of Ninth Parliament commenced on 20th August, it was practically impossible to submit an Appropriations Bill in Parliament within the stipulated period required by the Constitution and get it approved before 01st September 2020, the date when the authorization of His Excellency the President expired. Therefore, actions were taken to allocate provisions, required for the period from September 2020 until the Appropriation Bill was approved, after a Vote on Account, prepared in line with the ministerial structure of the new government established subsequent to the General Election 2020, was submitted again to Parliament and has been approved.

2.5 Appropriation Act for the year 2020

Then, Appropriation bill for 2020 has been drafted covering all the expenditure incurred under the two Votes on Account mentioned above and the two authorizations granted in terms of the Paragraph (3) of Article 150 of the Constitution as well as provisions for accounting the payments which had been made in 2019 using foreign financial sources but had not been accounted and presented in Parliament on 20.10.2020. This Bill was enacted as the Appropriation Act No. 06 of 2020 on 10.11.2020.

2.6 Budget Revisions 2020

The Budget, approved by Parliament, usually gets revised with the approval of Supplementary Estimates by Parliament or with the issuance of special law warrants by the Minister of Finance.

2.6.1 Supplementary Estimates

Supplementary Estimates were not presented in Parliament in the year 2020.

2.6.2 Special Law Warrants

The Minister of Finance is empowered by the Constitution to issue special law warrants authorizing the withdrawal of money from the Consolidated Fund in order to incur the expenditure of the Government that have been recognized as Special Law Services in the Schedule 2 of the Appropriation Act. Two (02) such Special Law Warrants worth of Rs. 2.56 million have been issued by the Minister of Finance, Economic and Policy Development in 2020 in order to fulfil additional fund requirements for the purposes mentioned in Table 2.6.2.

Table 2.6.2 : Special Law Warrants as Supplementary Allocations

Authority No	Expenditure Head No.	Institution	Purpose /Objective	Amount (Rs.)
01	04	Judges of Superior Courts	To pay salaries to newly appointed Judges of the Supreme Court and Court of Appeal as per the 20 th amendment to the Constitution	2,355,000
02	20	Election Commission	To pay salaries of newly appointed members of the Commission under the 20th amendment to the Constitution	205,000

2.7 Detailed Performance

Action	Activity	Overall Target	Performance
1. Implementation of Vote on Account for the first four months of the year 2020 and expenditure management. (The appropriation bill for 2020 was not submitted to Parliament as usual in previous year (2019) and necessary actions were taken to implement a Vote on Account in the first four months of 2020 approved by Parliament in 2019.)	Issuance of Authorization of Expenditure Circulars giving instructions on expenditure management	Manage public expenditure efficiently.	The National Budget Circular No. 09/2019 dated 31.12.2019 was issued in order to authorize the Expenditure for the period from 1 st January 2020 to 30 th April 2020.

Action	Activity	Overall Target	Performance
<p>2. Provision of allocations under the authority vested with His Excellency the President under the paragraph (3) of Article 150 of the Constitution for a period of three months from 06th March 2020 and expenditure management</p> <p>(Since Parliament was dissolved prior to the approval of the Appropriation Act for the year 2020, Allocations were provided to expenditure units under the Warrant issued under the paragraph (3) of Article 150 of the Constitution)</p>	<p>Preparation of expenditure estimates for the period concerned.</p> <p>Preparation of Warrants and obtaining the approval of HE the President.</p> <p>Issuance of Authorization of Expenditure Circulars giving instructions on expenditure management</p>	<p>Manage public expenditure efficiently.</p>	<p>The National Budget Circular No. 01/2020 dated 10.03.2020 was issued in order to authorize the Expenditure for the period of three months from 6th March 2020</p>
<p>3. Provision of allocations under the authority vested with His Excellency the President under the paragraph (3) of Article 150 of the Constitution for a period from 01st June 2020 up to 31st August 2020 and expenditure management.</p> <p>(Since Parliament was dissolved and the date to hold the Parliamentary Election was amended and an Appropriation Bill or a Supplementary Estimate could not be submitted to Parliament and approved, allocations were provided to expenditure units under the Warrant issued under the paragraph (3) of Article 150 of the Constitution)</p>	<p>Issuance of Authorization of Expenditure Circulars giving instructions on expenditure management</p>	<p>Manage public expenditure efficiently.</p>	<p>The National Budget Circular No. 03/2020 dated 31.05.2020 was issued in order to authorize the Expenditure from 01st June 2020 up to 31st August 2020.</p>

Action	Activity	Overall Target	Performance
<p>4. Preparation, getting the approval and implementation of Vote on Account from 01st September 2020 upto 31st December 2020 and expenditure management.</p> <p>(Since it was practically impossible to submit an Appropriation Bill in Parliament within the stipulated period required by the Constitution and get it approved before 01st September 2020, the date when the authorization of His Excellency the President expired, actions were taken to allocate provisions after a Vote on Account, prepared in line with the ministerial structure of the new government was submitted to Parliament and approved)</p>	Preparation of budget estimates under the new ministerial structure for the last four months of the year 2020.	Since an Appropriation Act for 2020 had not been approved until then, provide allocations for the uninterrupted continuation of government activities	Vote on Account was submitted to the Cabinet of Ministers on 17.08.2020. Approval of the Cabinet of Ministers was given on 19.08.2020.
	Submit the Vote on Account for the approval of Parliament	Authorization for expenditure.	Vote on Account was tabled in Parliament on 28.08.2020 and it was approved on the same day.
	Issue warrants by Hon. Minister of Finance.	Authorization for expenditure.	Hon. Minister of Finance issued warrants on 31.08.2020.
	Issuance of Authorization of Expenditure Circulars giving instructions on expenditure management	Authorization for expenditure.	The National Budget Circular No. 04/2020 dated 31.08.2020 was issued in order to authorize the Expenditure under budgetary provisions approved by Vote on Account.

Action	Activity	Overall Target	Performance
<p>5. Preperation of National Budget Estimates, for 2020 and submit the appropriation bill in Parliament</p> <p>(In absence of an Appropriation Act for 2020, relevant activities was done in 2020)</p>	<p>Drafting Appropriation Bill for 2020 covering all the expenditure incurred under the two Vote on Accounts and two authorizations granted in terms of the Paragraph (3) of Article 150 of the Constitution as well as provisions for accounting the payments which had been made in 2019 using foreign financial sources but had not been accounted.</p> <p>Make necessary arrangements to present the Appropriation Bill for 2020 in Parliament.</p>	<p>Further review of provisions, allocated for each spending agency for each period in 2020 and requirements of provisions of each ministry and allocation of provisions under the new ministerial structure for the year 2020.</p> <p>Presented the Second Reading in the second week of November, 2020.</p> <p>Prepare and print the detailed Estimates of 2020.</p> <p>Pass the Appropriation Bill by Parliament.</p>	<p>Provisions have been made under two Vote on Accounts and two Warrants, issued under the paragraph (3) of Article 150 of the Constitution for the entire year and estimates were prepared in line with the new ministerial structure after further reviewing the requirements of provisions of each ministry.</p> <p>Gazette the Appropriation Bill for 2020 on 06.10.2020.</p> <p>Submitted the Appropriation Bill to Parliament on 20.10.2020.</p> <p>Print the detailed Estimates of 2020 on time.</p> <p>Presented the Appropriation Bill to Parliament (Second Reading) on 10.11.2020.</p>

Action	Activity	Overall Target	Performance
	<p>Issue Warrants by the Hon. Minister of Finance</p> <p>Issuance of Authorization of Expenditure Circulars giving instructions on expenditure management</p>	<p>Authorization of Expenditure</p>	<p>Parliament passed the Appropriation Bill on 12.11.2020.</p> <p>Appropriation Act No 06 of 2020 was certified by the Hon. Speaker on the same date.</p> <p>Warrants were issued by the Hon. Minister of Finance on 24.11.2020.</p> <p>The National Budget Circular No. 06/2020 dated 30.11.2020 was issued in order to authorize the Expenditure as per the Appropriation No 06 of 2020 and instructing on Expenditure Reporting for the year 2020.</p>
<p>6. Implementation of Appropriation Act No.06 of 2020 and Expenditure Management.</p>	<p>Authorization of transfer of funds under Section 5(1) of the Appropriation Act and FR 66 and 69.</p> <p>Reallocation of provisions under section 6 of the Appropriation Act</p>	<p>Manage expenditure within the approved estimates.</p> <p>Providing additional allocation requirements of spending agencies in order to ensure their smooth functioning</p>	<p>As per the said Regulations, 914 applications were authorized. Out of that, 154 applications were transfers between programs and 692 were transfers between projects. 68 transfer applications were authorized under the provisions of FR 69.</p> <p>Rs. 44.5 billion was distributed through 127 number of supplementary allocation letters during the year for meet the expenditure of unforeseen, unexpected nature (Ex. COVID-19 pandemic) and to meet some deviations of expenditure estimates.</p>

Action	Activity	Overall Target	Performance
	Submission of Supplementary estimates on issuance of supplementary allocations to parliament once in two months	Adhering to the provisions of Appropriation Act	02 reports were submitted covering all the supplementary allocations granted.
7.Preparation and formulation of National Budget Estimate for 2021	Issuance of (Budget Call) guidelines on the preparation of Annual Budget Estimates.	Formulate the annual Budget following the guidelines by all spending agencies.	Issued the Budget Circular No. 05/2020 which includes guidelines to prepare budget estimates for 2021 on 03.09.2020
	Preparation of draft annual budget Estimates in consultation with spending agencies and relevant Departments of the General Treasury.	Ensure achieving annual targets of economic and development goals of the Government.	Conducted pre budget meetings with all relevant stakeholders with the Chairmanship of Hon. Minister of Finance.
	Conduct Budget discussions with relevant Ministries.	Prepare a realistic budget to meet relevant financial targets with proper financial management and financial discipline by prioritizing expenditure.	Conducted review meetings with the Secretary to the Treasury and the Deputy Secretaries along with the Heads of relevant Departments/Agencies.
	Make necessary arrangements to present the Appropriation Bill for 2021 in Parliament.	Present the Appropriation Bill in Parliament.	Gazetted the Appropriation Bill for 2021 on 06.10.2020. Submitted the Appropriation Bill to Parliament on 20.10.2020.

Action	Activity	Overall Target	Performance
		<p>Prepare and print the detailed Estimates of 2021, prepared in line with the activities of 2021.</p> <p>Approve the Appropriation Bill in Parliament.</p>	<p>Estimates, prepared in line with the activities of 2021 printed on time and prepare detailed estimates.</p> <p>Presented the Budget Speech to Parliament (Second Reading) on 17.11.2020.</p> <p>Conducting the Budget Debate from 18.11.2020 to 10.12.2020</p> <p>Parliament passed the Appropriation Bill on 10.12.2020.</p> <p>Appropriation Act No 07 of 2020 was certified by the Hon. Speaker on 10.12.2020.</p>
	<p>Issue Warrants by the Hon. Minister of Finance</p> <p>Issuance of Authorization of Expenditure Circulars giving instructions on expenditure management</p>	<p>Authorization of Expenditure</p>	<p>Warrants were issued by the Hon. Minister of Finance on 17.12.2020.</p> <p>The National Budget Circular No. 07/2020 dated 28.12.2020 was issued in order to authorize the Expenditure for 2021 instructing on Expenditure Reporting.</p>

Action	Activity	Overall Target	Performance
8. Internal Management of the Department of National Budget.	Submission of following Reports. (a) Expenditure Overview chapter of the Annual Report of the Ministry of Finance (b) Performance Report of the Department (c) Appropriation Account (d) Reconciliation of Advance Account of public servants	Submit reports before the deadlines	Submitted the following reports on time. (a) Expenditure Review – 2020 (b) Performance Report (c) Appropriation Account 2020 (d) Reconciliation of Public officers Advance Account 2020
	Capacity Building.	Develop human resources through local and foreign training.	Two officers have been participated in online foreign training programmes while officers were trained locally on programs related to the activities of the Department of National Budget.
	Control of the Departmental Advance Account.	Grant Loans/advances to all the applicants of the staff of NBD complying with limits of the Advance Accounts.	Distress loans, bicycle loans, special advances and festival advances amounting to Rs.6, 394,558 have been provided, while adhering to authorized limits.
	Responding to Audit Queries. Representation at the Committee on Public Accounts,	Minimize audit queries.	Replied to all audit queries (05) forwarded by the Department of Auditor General.

Action	Activity	Overall Target	Performance
	Committee on Public Finance, Committee on Public Enterprises of Parliament.		
9. Facilitation of Foreign Development Partners (IMF, World Bank, ADB etc.)	Participation of discussion with Development Partners when and where necessary	Interact with Development partners	Make necessary arrangements to discuss with Development partners physically or through online when necessary.

2.8 Advance Account Activities

Actual expenditure of the advance Account activities for the year 2020 was Rs. 16.0 billion and the estimated maximum expenditure was Rs. 19.8 billion. The actual total receipts were Rs. 16.5 billion, compared to the estimated minimum receipts of Rs. 14.8 billion. Accordingly, the Advance Account activities were within the approved limits of the Appropriation Act, No. 06 of 2020. Activities under the Advance Account included advances to public servants excluding the activities of commercial nature and property loan.

The Government decided not to give annual festival advance for public servants for the year 2020 concurrent with the lock down, imposed by the government to control the spread of Covid-19 pandemic. Accordingly Public Administration Circular No. 07/2020 dated 26.03.2020 was issued. Therefore a recession indicates in Advance Accounts.

Expenditure on Advance Account activities was decreased by 38% in 2020, compared to Rs. 26.1 billion of the year 2019. Receipts of such activities was decreased by 32% in 2020, compared to Rs. 24.4 billion of the year 2019.

The limit revision under the section 8 of the Appropriation Act No 06 of the 2020 for the 58 ministries/departments and special spending units by which Cabinet Memoranda were presented are as follows.

Sr No.	Ministry/ Department	Item NO.	Maximum Limits of Expenditure in Column II (Rs)		Minimum Limits of Receipts in Column III (Rs)		Maximum Limits of Debit Balance in Column IV (Rs)		Order No
			From	To	From	To	From	To	
1	Public Service Commission	00601	-	-	-	-	30,000,000	38,000,000	1
2	Office of the Leader of the House of Parliament	01701	-	-	2,000,000	1,100,000	-	-	2

Sr No.	Ministry/ Department	Item NO.	Maximum Limits of Expenditure in Column II (Rs)		Minimum Limits of Receipts in Column III (Rs)		Maximum Limits of Debit Balance in Column IV (Rs)		Order No
			From	To	From	To	From	To	
3	Election commission	02001	-	-	-	-	85,000,000	115,000,000	3
4	Audit Service Commission	02301	-	-	1,600,000	600,000	4,000,000	6,000,000	4
5	Minister of Buddhasasana, Religious and Cultural Affairs	10101	-	-	31,000,000	8,000,000	-	-	5
6	Minister of Defence	10301	38,500,000	75,000,000	-	-	-	-	6
7	Minister of Foreign	11201	-	-	-	-	120,000,000	124,000,000	7
8	Minister of Energy	11501	-	-	2,500,000	2,400,000	-	-	8
9	Minister of Agriculture	11801	-	-	33,000,000	29,000,000	-	-	9
10	Minister of Land	12201	-	-	12,500,000	9,000,000	-	-	10
11	Minister of Urban Development and Housing	12301	7,100,000	37,000,000	-	-	-	-	11
12	Minister of Education	12601	-	-	-	-	2,540,000,000	3,100,000,000	12
13	Minister of Public Services, Provincial Councils and Local Government	13001	-	-	28,500,000	22,000,000	-	-	13
14	Minister of Plantation	13501	-	-	14,500,000	5,820,000	-	-	14
15	Minister of Fisheries	15101	-	-	4,000,000	2,100,000	-	-	15
16	Minister of Ports and Shipping	17601	-	-	-	-	18,000,000	18,600,000	16
17	Minister of Labour	19301	-	-	-	-	52,000,000	55,600,000	17
18	Minister of Youth and Sports	19401	-	-	21,500,000	14,300,000	-	-	18
19	Minister of Irrigation	19801	-	-	4,400,000	2,500,000	40,000,000	50,000,000	19
20	State Minister of National Heritage, Performing Arts and Rural Arts Promotion	40101	-	-	1,200,000	500,000	-	-	20
21	State Minister of Women and Child Development, Pre- schools and Primary Education, School Infrastructure and Education Services	40301	-	-	28,000,000	14,500,000	-	-	21

Sr l N o.	Ministry/ Department	Item NO.	Maximum Limits of Expenditure in Column II (Rs)		Minimum Limits of Receipts in Column III (Rs)		Maximum Limits of Debit Balance in Column IV (Rs)		Order No
			From	To	From	To	From	To	
22	State Minister of Education Reforms, Open Universities & Distance Learning Promotion		-	-	1,500,000	0.00	-	-	22
23	State Minister of Ornamental Fish, Inland Fish and Prawn Farming, Fishery Harbour Development, Multiday Fishing Activities and Fish Exports	40501	-	-	950,000	86,000	-	-	23
24	State Minister of Solar, Wind and Hydro Power Generation Projects Development	40601	-	-	1,200,000	266,000	-	-	24
25	State Minister of Rattan, Brass, Pottery, Furniture and Rural Industrial Promotion	40801	-	-	23,500,000	3,800,000	-	-	25
26	State Minister of Internal Security, Home Affairs and Disaster Management	40901	52,300,000	551,000,000	-	-	-	-	26
27	State Minister of Company Estate Reforms, Tea Estates related Crops, Tea Factories Modernization and Tea Export Promotion	41001	-	-	2,000,000	74,000	-	-	27
28	State Minister of Urban Development, Coast Conservation, Waste Disposal 20 and Community Cleanliness	41101	-	-	4,200,000	3,900,000	-	-	28
29	State Minister of Foreign Employment Promotion and Market Diversification	41201	-	-	26,500,000	13,000,000	50,000,000	64,000,000	29

Sr I N o.	Ministry/ Department	Item NO.	Maximum Limits of Expenditure in Column II (Rs)		Minimum Limits of Receipts in Column III (Rs)		Maximum Limits of Debit Balance in Column IV (Rs)		Order No
			From	To	From	To	From	To	
30	State Minister of Samurdhi, Household Economy, Micro Finance, Self Employment, Business Development and Underutilized State Resources Development	41401	4,400,000	5,600,000	-	-	-	-	30
31	State Minister of Indigenous Medicine Promotion, Rural and Ayurvedic Hospitals Development and Community Health	41601	-	-	10,000,000	4,200,000.	-	-	31
32	State Minister of Estate Housing and Community Infrastructure	41701	-	-	7,200,000	7,126,989.02	-	-	32
33	State Minister of Regional Cooperation	41901	-	-	500,000	350,000.00	-	-	33
34	State Minister of Skills Development, Vocational Education, Research and Innovation	42101	-	-	18,000,000	16,000,000	-	-	34
35	State Minister of Dhamma Schools, Bhikkhu Education, Piriven and Buddhist Universities	42201	5,600,000	30,000,000	-	-	-	-	35
36	State Minister of Production, Supply and Regulation of Pharmaceuticals	42301	-	-	4,000,000	2,750,000	-	-	36
37	State Minister of Wildlife Protection, Adoption of safety measures including the 42 construction of electrical fences and trenches and reforestation and forest resource development	42401	-	-	1,200,000	65,000	-	-	37

Sr I N o.	Ministry/ Department	Item NO.	Maximum Limits of Expenditure in Column II (Rs)		Minimum Limits of Receipts in Column III (Rs)		Maximum Limits of Debit Balance in Column IV (Rs)		Order No
			From	To	From	To	From	To	
38	State Minister of Paddy and Grains, Organic Food, Vegetables, Fruits, Chilies, Onion and Potato Cultivation Promotion, Seed Production and Advanced Technology Agriculture	42501	-	-	2,200,000	20,000	-	-	38
39	State Minister of Production and Supply of Fertilizer and Regulation of Chemical Fertilizer and Insecticide Use	42601	-	-	9,500,000	200,000	-	-	39
40	State Minister of Livestock, Farm Promotion and Dairy and Egg Related Industries	42701	-	-	12,200,000	9,500,000	-	-	40
41	State Minister of canals and Common Infrastruture development in settlements in Mahaweli Zones	42801	-	-	1,000,000	400,000	-	-	41
42	State Minister of Tanks, Reservoirs and Irrigation Development Related to Rural Paddy Fields	42901	-	-	1,500,000	205,000	-	-	42
43	State Minister of Land Management, State Enterprises Land and Property Development	43001	-	-	1,000,000	120,000	-	-	43
44	State Minister of Coconut, Kithul, Palmyrah and Rubber Cultivation Promotion and Related Industrial Product Manufacturing and Export Diversification	43101	-	-	1,500,000	70,000	-	-	44
45	State Minister of Rural and Divisional Drinking Water Supply Projects Development	43301	-	-	850,000	50,000	-	-	45

Sr I N o.	Ministry/ Department	Item NO.	Maximum Limits of Expenditure in Column II (Rs)		Minimum Limits of Receipts in Column III (Rs)		Maximum Limits of Debit Balance in Column IV (Rs)		Order No
			From	To	From	To	From	To	
46	State Minister of Warehouse Facilities, Container Yards, Port Supply Facilities and Boats and Shipping Industry Development	43401	-	-	1,200,000	35,000	-	-	46
47	State Minister of Rural Roads and other Infrastructure	43501	-	-	1,000,000	200,000	-	-	47
48	State Minister of Vehicle Regulation, Bus Transport Services and Train Compartments and Motor Car Industry	43601	-	-	1,500,000	80,000	-	-	48
49	State Minister of Aviation and Export Zones Development	43701	-	-	1,200,000	100,000	-	-	49
50	State Minister of Cooperative Services, Marketing Development and Consumer Protection	43801	-	-	2,500,000	2,000,000	-	-	50
51	State Minister of Batik, Handloom and Local Apparel Products	43901	-	-	1,200,000	100,000	-	-	51
52	State Minister of Gem and Jewellery related Industries	44001	-	-	850,000	45,000	-	-	52
53	Department of National Archives	20901	-	-	3,600,000	3,100,000	-	-	53
54	Department of Social Services	21601	-	-	13,400,000	12,500,000	-	-	54
55	Law Commission of Sri Lanka	23501	-	-	700,000	472,256	-	-	55
56	District Secretariat- Kurunegala	27201	80,000,000	85,000,000	-	-	-	-	56
57	District Secretariat- Monaragala	27701	30,000,000	30,580,000	-	-	-	-	57
58	Department of Samurdhi Development	33101	-	-	47,300,000	42,500,000	-	-	58

2.9 Public Expenditure Management

2.9.1 Transfer of Funds

Section 5 of the Appropriation Act allows Institutions to reallocate or transfer the unutilized Provisions within the total expenditure limit approved by Parliament under the Virement Procedure mentioned in Financial Regulation. In the year 2020, National Budget Department has granted approval for 914 of such FR 66 and 69 transfer applications to a value amounting to Rs. 84,620 million.

2.9.2 Supplementary Support Services and Contingent Liabilities

Supplementary Support Services and Contingent Liabilities project under the Expenditure Head No. 240, was implemented by the Department of National Budget in 2020 in order to facilitate the unforeseen, unexpected or urgent additional funding requirements of spending agencies.

Accordingly, Additional Allocations of Rs. 44.9 billion have been provided for various spending units.

Periodical reports pertaining to these Additional Allocations were submitted in Parliament in line with the requirement of the Appropriation Act, No. 06 of 2020. Two such reports were tabled in Parliament in 2020. In addition, details on such additional Allocations have been included in the Annual Report of the Ministry of Finance as per the Fiscal Management (Responsibility) Act no. 03 of 2003.

2.9.3 Government Expenditure

The total government expenditure including debt repayments was Rs 4,456 billion in 2020 and that was a 9.3 percent or, in nominal terms, a Rs. 380 billion increase compared to Rs 4,076 billion in 2019.

60.2 percent of the total government expenditure that is Rs. 2,683 billion was Recurrent Expenditure. Total Recurrent Expenditure has been increased by 15.5 percent in 2020 compared to total recurrent expenditure of Rs. 2,322 of 2019. Total Capital Expenditure of 2020 was Rs. 1,774 billion and in comparison to Rs. 1,754 of 2019 it was an increase of 1.14 percent. Meanwhile, the utilization of capital expenditure of the Government increased significantly from 75 percent in 2019 to 93 percent in 2020.

Although the Estimated expenditure under the Special Law (Financing code 21- Second Schedule of the Appropriation Act) was Rs. 2,000 billion, actual expenditure was reported as RS. 1,949 billion.

Table 2.9: Government Expenditure by Categories

Recurrent Expenditure	Rupees billion *	Percentage of Recurrent Exp.	Percentage of Total Exp.
Total Recurrent Expenditure	2,683	100	60
Personal Emoluments of Central Government	579	22	13
Travelling Expenses	15	1	0
Supplies	143	5	3
Maintenance Expenditure	7	0	0
Services	56	2	1
Transfers (including transfers to the Provincial Councils and Public Institutions)	881	33	20
Interest Payments and Discounts	975	36	22
Other Recurrent Expenditure	26	1	1
Capital Expenditure	Rupees billion	Percentage of Capital Exp.	Percentage of Total Exp.
Total Capital Expenditure	1,774	100	40
Rehabilitation and Improvement of Capital Assets	21	1	0
Acquisition of Capital Assets	142	8	3
Capital Transfers	184	10	4
Acquisition of Financial Assets	69	4	2
Capacity Building	3	0	0
Other Capital Expenditure	393	22	9
Public Debt Amortization	962	54	22
Total Expenditure	4,456		100

*This expenditure has been rounded to the nearest billion rupees.

3 Overall Financial Performance for the Year – Department of National Budget

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance for the period ended 31st December 2020

Rs.

Budget 2020	Note	Actual			
		2020	2019		
-	Revenue Receipts	-	-		
-	Income Tax	1	-	-ACA-1	
-	Taxes on Domestic Goods & Services	2	-		
-	Taxes on International Trade	3	-		
-	Non Tax Revenue & Others	4	509,454	6,793,535	
-	Total Revenue Receipts (A)		509,454	6,793,535	
-	Non Revenue Receipts				
-	Treasury Imprests		2,386,322,000	5,997,403,325	ACA-3
-	Deposits		26,668,135	66,788,779	ACA-4
-	Advance Accounts		14,383,959	10,991,606	ACA-5
-	Other Receipts		198,483,733	115,132,025	
-	Total Non Revenue Receipts (B)		2,625,857,827	6,190,315,735	
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		2,626,367,281	6,197,109,270	
-	Less: Expenditure				
-	Recurrent Expenditure		-	-	
107,000,000	Wages, Salaries & Other Employment Benefits	5	105,977,054	99,484,154	
153,567,000	Other Goods & Services	6	150,087,999	605,683,285	ACA-2(ii)
28,115,000	Subsidies, Grants and Transfers	7	22,259,019	33,520,361	

-	Interest Payments	8	-	-	
25,155,028,000	Other Recurrent Expenditure	9	25,797,464,837	-	
25,443,710,000	Total Recurrent Expenditure (D)		26,075,788,909	738,687,800	
	Capital Expenditure				
800,000	Rehabilitation & Improvement of Capital Assets	10	782,674	629,148	
2,126,258,000	Acquisition of Capital Assets	11	2,136,989,726	5,324,979,279	
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	
1,000,000	Capacity Building	14	152,200	3,111,757	
-	Other Capital Expenditure	15	-	-	
2,128,058,000	Total Capital Expenditure (E)		2,137,924,600	5,328,720,184	
	Main Ledger Expenditure (F)		206,151,678	127,240,264	
	Deposit Payments		193,325,103	116,859,279	ACA -4
	Advance Payments		12,826,575	10,380,984	ACA-5
	Total Expenditure G = (D+E+F)		28,419,865,187	6,194,648,248	
-	Imprest Balance as at 31st December 2019 H = (C-G)		(25,793,497,906)	2,461,022	

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2020

	Note	Actual	
		2020	2019
	-	Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	4,334,593,809	21,737,380,974

Financial Assets

Advance Accounts	ACA-5/5(a)	24,914,348	26,471,732
Cash & Cash Equivalents	ACA-3	-	635,608

Total Assets		4,359,508,157	21,764,488,314
---------------------	--	----------------------	-----------------------

Net Assets / Equity

Net Worth to Treasury		14,037,076	(151,062,508)
Property, Plant & Equipment Reserve		4,334,593,809	21,737,380,974
Rent and Work Advance Reserve	ACA-5(b)		

Current Liabilities

Deposits Accounts	ACA-4	10,877,272	177,534,240
Imprest Balance	ACA-3	-	635,608

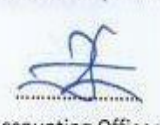
Total Liabilities		4,359,508,157	21,764,488,314
--------------------------	--	----------------------	-----------------------

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from06... to57.... and Notes to accounts presented in pages from58.... to65.... form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements 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 to in agreement.


 Chief Accounting Officer
 Name : S.R. Attygalle
 Designation : Secretary
 Ministry of Finance

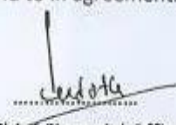
Date : 31.05.2021

S. R. Attygalle
 Secretary to the Treasury and
 Secretary to the Ministry of Finance
 The Secretariat
 Colombo 01


 Accounting Officer
 Name : Jude Nilukshan
 Designation : Director General
 Department of National Budget

Date : 31.05.2021

Jude Nilukshan
 Director General
 Department of National Budget
 General Treasury
 Colombo 01


 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name : G.D.M. Muditha Gunarathna
 Department of National Budget

Date : 31.05.2021

G.D.M. Muditha Gunarathna
 Accountant
 Department of National Budget
 General Treasury
 Colombo 01

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2020

	2020 Rs.	Actual 2019 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	198,482,133	121,925,560
Revenue Collected from the Other Heads	509,454	-
Imprest Received	2,386,322,000	5,997,403,325
Total Cash generated from Operations (a)	2,585,313,587	6,119,328,885
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	255,971,403	704,971,889
Subsidies & Transfer Payments	22,259,019	33,520,361
Expenditure on Other Heads	1,081,237	1,991,981
Imprest Settlement to Treasury	347,871	-
Total Cash disbursed for Operations (b)	279,659,530	740,484,231
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	2,305,654,057	5,378,844,654
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	1,600	-
Recoveries from On Lending	-	-
Recoveries from Advance	5,320,469	9,817,185
Total Cash generated from Investing Activities (d)	5,322,069	9,817,185
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	2,137,924,600	5,328,720,185
Advance Payments	6,394,558	9,871,154

Total Cash disbursed for Investing Activities (e)	2,144,319,158	5,338,591,339
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(d)-(e)	(2,138,997,089)	(5,328,774,154)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c)+(f)	166,656,968	(50,070,500)
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	26,668,135	66,788,779
Total Cash generated from Financing Activities (h)	26,668,135	66,788,779
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	193,325,103	116,859,279
Total Cash disbursed for Financing Activities (i)	193,325,103	116,859,279
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	(166,656,968)	(50,070,500)
Net Movement in Cash (k) = (g) -(j)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Financial Statements

3.4.1 Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2020.

2) 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.

3) Recognition of Revenue

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

4) 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.

5) Property, Plant and Equipment Reserve

This revaluation reserve account is the corresponding account of PP&E.

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2020.

3.5 Performance of the Revenue Collection – N/A

3.6 Performance of the Utilization of Allocation

Rs "000

Type of Allocation	Allocation		Actual Expenditure	Utilization as a % of Final Allocation
	Original	Final		
Recurrent	25,443,710,000	36,908,616,074	26,075,788,909	71
Capital	2,128,058,000	2,137,941,926	2,137,924,600	100

3.7 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Rs., 000			
		Balance as per Board of Survey Report as at 31.12.2020	Balance as per Financial Position Report as at 31.12.2020	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	104,916	104,916	-	100
9153	Land	-	-	-	-
9154	Intangible Assests	-	-	-	-
9155	Biological Assests	-	-	-	-
9160	Work in progress	-	-	-	-
9180	Lease Assests	4,229,677	4,229,677	-	100

3.8 Auditor General's Report

During the year 2020, five (05) queries were referred to this Department by the Auditor, all of which were duly answered.

4 Performance Indicators

4.1 Circulars Issued for Managing Expenditure

Economic activities of the year 2020 has been slow down due to the COVID-19 pandemic arised at the beginning of the year and the priority was to control such pandemic situation and to provide relief to the affected people. Therefore, it was essential to manage public expenditure and maintain financial discipline and expenditure management measures, introduced by Circulars, issued to manage incurring expenditure in 2019, were continuously implemented in 2020 also.

Further, provisions were allocated under Votes on Account and Warrants, issued by HE the Prisedent under the paragraph (3) of Article 150 of the Constitution until the Appropriation Act for the year 2020 was approved. Circulars were issued to incur expenditure under provisions, allocated at the above instances and provisions, allocated through the Appropriation Act of 2020. Further, a circular, including the guidelines of preparation of Annual Budget for 2021 and a circular on activating the sale of inactivated agro products were issued in 2020.

Circulars issued in relation to the Public Expenditure Management

Circular Number	Date	Subject
NB/07/2020	2020.12.23	Authorization of Expenditure for 2021 and Management of Public Expenditure
NB/06/2020	2020.11.30	Authorization for expenditure under the Appropriation Act No. 06 of 2020 and Expenditure Reporting
NB/05/2020	2020.09.03	Budget Call-2021(Guidelines for the Preparation of Annual Budget Estimates within the Medium Term Budgetary Frame work 2021-2023)
NB/04/2020	2020.08.31	Authorization for expenditure under Vote on Account, approved by Parliament on 28th August 2020
NB/03/2020	2020.05.31	Authorization for expenditure from the Consolidated Fund from 01st June 2020 to 31st August 2020 in terms of provisions of paragraph 3 of Article 150 of the Constitution
NB/02/2020	2020.05.29	Activating the sale of Agro products through the intervention of the Government which was inactivated at divisional/national level due to Island wide measures taken to prevent the spread of Covid-19 Virus
NB/01/2020	2020.03.10	Authorization for expenditure from the Consolidated Fund from March 2020 up to the end of May 2020 in terms of Provisions of paragraph (3) of Article 150 of the Constitution

5 Performance of achieving Sustainable Development Goals (SDG)

The 2030 Agenda for Sustainable Development, which have 17 Goals, 164 Targets and 244 Indicators, does not directly relevant to the Department of National Budget as the main responsibility of the department is to estimate and appropriate financial resources of the Government required for the functions which should be performed by government agencies including Ministries/Departments. However, it was identified that all the Goals are indirectly relevant to the department as the other agencies could not achieve SDGs alone without financial provisions. Accordingly, the department has taken measures to mainstream SDGs with budgetary processes in providing funds for such agencies through the national budget.

Since a Presidential Election was announced at the end of 2019, provisions of the first quarter were made through a Vote on Account, approved by Prliament to incur government expenditure. With the postponement of Parliamentary Election due to COVID-19 pandemic situation, government expenditure from March 2020 to the end of August was incurred from the Consolidated Fund in terms of the provisions of paragraph (3) of Article 150 of the Constitution. Priority was given to uninterrupted continuation of government services and necessary activities to face COVID- 19 pandemic.

Required provisions were allocated through a Vote on Account to incur government expenditure from the Consolidated Fund from 01st September 2020 after the first session of the new Parliament. Even amidst such situations, adequate provisions for projects, implemented at the beginning of 2020 were allocated for such expenditure heads to achieve Sustainable Development Goals.

Relevance of major projects, carried out by respective institutions for the budget 2021 with Sustainable Development Goals has been indicated. As such, adequate provisions have been allocated in order to achieve targets of Sustainable Development Goals.

Ex- Major Development Projects 2021

Project Name	Total cost estimate (Rs.mn)	Project period	Financial Source	Aggregated Expenditure 2020 31.08.2020 (Rs.mn)	2021 Provisions (Rs.mn)	2021 Target	Key Performance Indicators	Main Sustainable Development Goals
National Programme to empower villages	-	Annual Programs	Local	-	5,300	Implement integrated rural development programmes targeting 5,000 villages	Number of developed villages	1.4 Ensure equal rights to economic resources for all

6 Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ (Excess)
Senior	39	27	12
Tertiary	04	04	0
Secondary	68	59	09
Primary	38	34	04

6.2 Shortage in human resources and the performance

Department faces difficulties in performing the duties due to shortage of staff.

6.3 Human Resource Development

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment (Rs)		Nature of the Program (Abroad/Local)	Output/ Knowledge Gained
			Local	Foreign		
Programme on International Regional Costing and Investing conducted by National Commission for UNESCO	01	03 days	-	-	Foreign	This knowledge is important for use in office work
Online KCCP Course- JICA	01	21 days	-	-	Foreign	This knowledge is important for use in preparation of estimates
Programme on development of Institutional Performance	01	01 day	-	-	Local	This knowledge is important for use in office work
Course on Financial Analysis	03	04 days	-	-	Local	This knowledge is important for use in preparation of estimates

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment (Rs)		Nature of the Program (Abroad/Local)	Output/ Knowledge Gained
			Local	Foreign		
Induction Training for officers of Sri Lanka Planning Service	01	03 days	-	-	Local	This knowledge is important for use in official work
Ciber Security Training for Information Technology Officers	02	03 days	-	-	Local	This knowledge is important for the management of office work of Central Computer System
Workshop on National Policies of Sustainable Development and Strategies of Sri Lanka	01	03 days	-	-	Local	This knowledge is important for use in official work
Course on preparing Pension	03	01 day	15,000.00	-	Local	This knowledge is important for use in office work
Masters Degree Course on Economics 2020	02	03 Years	255,000.00	-	Local	This knowledge is important for use in official work
Training Programme on new CIGAS Programme	03	04 days	-	-	Local	This knowledge is important for use in official work of preparation of Accounts
Certificate Course on Office Management and Administration	01	05 days	-	-	Local	This knowledge is important for use in official work
Course on Scientific, economical and safe Driving for drivers	01	01 day			Local	This knowledge is important for use in driving safely.

Staff training was minimal in 2020 as the majority of Foreign and Local Training Programmes which had been planned earlier were not held due to Covid-19 pandemic which prevailed from March 2020.

7 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 Statement	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
2. Maintenances 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 maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	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 updated	Complied
2.7	Inventory register has been maintained and updated	Complied
2.8	Stocks Register has been maintained and updated	Complied
2.9	Register of Losses has been maintained and updated	Complied
2.10	Commitment Register has been maintained and updated	Complied
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied
3. Delegation of functions for financial control (FR 135)		
3.1	The financial authority has been delegated within the institution	Complied
3.2	The delegation of financial authority has been communicated within the institution	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 17/2004 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 I-2019	Complied	According to the letter issued by the Department of Management Audit dated 02.06.2020 on the conducting Audit and Management Committee Meetings for the year 2020, considering the global epidemic situation in the global Covid 19, it has been exempted from the requirement to hold four Audit and Management Committee meetings per quarter. Accordingly, two Audit and Management Committees have been held in the year 2020.
-----	--	----------	--

8. Asset Management		
8.1	The information about purchases of assets and disposal was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Assets Management Circular No.01/2017	Complied
8.2	A Suitable Liaison officer was appointed 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 recommendation, actions were carried out during the period specified in the circular	Complied
8.5	The disposal of condemned 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 has 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
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 were 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 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	Not 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 deposit had been updated and	Complied

maintained

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 has 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	-
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	-
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	-

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. Provisions 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 Regulations	Complied
17.2	Information about the institution to the Public have been provided by Website and facilities are made through website or other	Complied

	means for the public to submit appreciation/ allegations about the institution	
17.3	Bi-Annual or Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied
18. Implementing citizens charter		
18.1	A Citizens' / Clients' 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' / Clients' 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 for staff grade officers
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 Reports		

20.1	The shortcoming pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied
------	--	----------

8 Annexure –I

View of the Auditor General on Financial Statements



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය } TRE/A/NBD/02/20/01
எனது இல. }
My No. }

මගේ අංකය }
உமது இல. }
Your No. }

දිනය } 2021 ජූනි 22 දින
திகதி }
Date }

අධ්‍යක්ෂ ජනරාල්
ජාතික අයවැය දෙපාර්තමේන්තුව

ජාතික අයවැය දෙපාර්තමේන්තුවේ 2020 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

- 1. මූල්‍ය ප්‍රකාශන
- 1.1 මතය

ජාතික අයවැය දෙපාර්තමේන්තුවේ 2020 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2020 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව ජාතික අයවැය දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව 2021 ජූනි 22 දින නිකුත් කරන ලදී. 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.

ජාතික අයවැය දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2020 දෙසැම්බර් 31 දිනට ජාතික අයවැය දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ .



ජාතික විගණන කාර්යාලය
ජී.එ.පී.සී. කොටුහිමි
NATIONAL AUDIT OFFICE

1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිතීන් 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 ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා 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 පිළිබිඹු 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 ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිතීන් ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ



ජාතික විගණන කාර්යාලය
நாடுவிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

වැරදි කති හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය 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 ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනතාන්විත මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ ඟුරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- 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 තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,
- (ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.



ජාතික විගණන කාර්යාලය
රிපబ්ලික් ගනරාල්ස් ඔෆිස්
NATIONAL AUDIT OFFICE

2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

(i) වැය විෂයය අංක 2108 - කල්බදු වාහන සඳහා ලබාගත් ණය මුදල ආපසු ගෙවීම යටතේ ඇස්තමේන්තු කල වියදම හා සත්‍ය වියදම අතර රු. 10,775,354 ක විචලතාවයක් විය. 2014 අයවැය යෝජනා යටතේ ක්ෂේත්‍ර නිලධාරීන්ට ලබාදුන් යතුරුපැදි ආනයනය කිරීමේදී බදුවලින් නිදහස් කර තිබුණද, සැපයුම්කාර සමාගම ඒ වනවිටත් නිෂ්පාදන බදු ගෙවා ආනයනය කර තිබූ යතුරුපැදි 2000 ක් ලබාගෙන බෙදාදීමට කටයුතු කර තිබුණි. එම යතුරුපැදි 2000 ට අදාළ රු. 109,612,000 ක් වූ නිෂ්පාදන බදු මුදල්වලින් රු. 12,505,974 ක් 2020 දෙසැම්බර් 31 දින එනම් වර්ෂ 05 කට පසු කල්බදු වාහන සඳහා ලබාගත් ණයමුදල් ආපසු ගෙවීම සඳහා වූ ඉහත වැය විෂයය යටතේ දරා තිබීම මෙම විචලනය සඳහා හේතු වී ඇති බව නිරීක්ෂණය විය. ඉතිරි බදු මුදල් ඉදිරියේදී ගෙවීමට සිදුවිය හැකි බව තවදුරටත් නිරීක්ෂණය විය.

(ii) මූලික වියදම් ඇස්තමේන්තුව හා සංයෝධිත වියදම් ඇස්තමේන්තුව පිළියෙල කිරීමේදී වැය විෂයයන් 08 ක විචලතාවය සියයට 88 ක අඩුවීමේ සිට සියයට 64 ක වැඩිවීම දක්වා පරාසයක් තුළ වෙනස් වී තිබූ බව නිරීක්ෂණය විය.

2.2 බැංකු ගිණුම් මෙහෙයවීම

(i) දෙපාර්තමේන්තුව විසින් වෙක්පත් නිකුත් කිරීමේදී ඒවායේ දින නැවත නැවත දීර්ඝ කරමින් දිගුකාලයක් බැංකු සැසඳුම්වල පවත්වා ගෙන ගොස් තිබුණි.

(ii) දෙපාර්තමේන්තුව විසින් නිකුත් කල වෙක්පත් තුනක මාස 06 ක කාලය ඉක්මවා තිබියදී මු.රෙ 396 (ඇ) අනුව කටයුතු නොකරමින් දින දීර්ඝ කර ඇති බව නිරීක්ෂණය විය.

2.3 වත්කම් කළමනාකරණය

(i) අයවැය දෙපාර්තමේන්තුවේ අංක 150 දරණ වනුලේඛ ප්‍රකාරව අනෙකුත් රාජ්‍ය ආයතන වෙනුවෙන් මූල්‍ය කල්බදු යටතේ මිලදී ගන්නා ලද එකතුව රු. 2,824,733,981 ක් වූ වාහනවල කල්බදු කාලය සමාලෝචිත වර්ෂයෙන් අවසාන වී ඇතත් ඒවා අදාළ ආයතනවලට පවරා දීමට කටයුතු කර නොතිබුණි.



(ii) අංක 2/2014 හා 2014 ජූලි 23 දිනැති ජාතික අයවැය වක්‍රලේඛ ප්‍රකාරව, ක්ෂේත්‍ර නිලධාරීන්ට ලබාදුන් යතුරුපැදි වල ලියාපදිංචි අයිතිය වසර 5ක කාලයකට පසුව පුද්ගලික නමට පැවරෙන නමුත් මහා භාණ්ඩාගාරය විසින් රු. 16,792,961,055 ක් වටිනා යතුරුපැදිවල එම කාලය අවසන් වී තිබුණද ඒවා නිසිලෙස පවරා දීමට කටයුතු කර නොතිබුණි.

2.4 තැන්පත් ගිණුම්

2020 දෙසැම්බර් 31 දින වනවිට රු. 10,867,222 මුදලක් තෙවන පාර්ශවය වෙත නැවත ගෙවීම් කිරීමට තාවකාලිකව රඳවාගන්නා ලද පොදු තැන්පතු ගිණුම් තුළ රඳවා ගෙන තිබුණි. මෙම තැන්පතු ක්ෂේත්‍ර නිලධාරීන් එම නතරකරුවලින් ඉවත්වීමේදී දෙපාර්තමේන්තුව වෙත ගෙවන ලද ශේෂ වටිනාකම් වූ අතර එම මුදල් ලද විගස අදාළ කල්බදු සමාගමට ගෙවා බැරකම් නිරවුල් කිරීම තුළින් ඊට අදාළ කල්බදු පොළිය අඩු කරගැනීමට හෝ රජයේ ආදායමට බැර කිරීමට කටයුතු කර නොතිබුණි.

2.5 රජයේ නිලධාරීන්ගේ අත්තිකාරම් "බී" ගිණුම

(අ) 2001 පෙබරවාරි 16 දින මියගොස් තිබූ නිලධාරියෙකුගෙන් අයවිය යුතු රු.102,497.60 වූ ණය ශේෂය වසර 20 කට අධික කාල සීමාවක සිට දෙපාර්තමේන්තුවේ පොත්වල පවතී. මේ සම්බන්ධව පසුගිය විගණන විමසුම් තුළින් දිගින් දිගටම පෙන්වා දී තිබුණද මෙතෙක් එම ණය අයකරගැනීමට හෝ ඊට අදාළ ඉදිරි කටයුතු සිදුකිරීමට අවශ්‍ය කටයුතු 2014 පෙබරවාරි 26 දිනෙන් පසු සිදුකර නොමැති බව නිරීක්ෂණය විය.

(ආ) 2000 සැප්තැම්බර් 18 දින මියගිය නිලධාරියෙකුගෙන් අයවිය යුතු රු. 101,561.30 ක් 2020 දෙසැම්බර් 31 දින වනවිටත් අයකරගැනීමට අවශ්‍ය ඉදිරි කටයුතු සිදුකර නොමැති බව ගොනු පරීක්ෂාවේදී නිරීක්ෂණය විය.

(ඇ) 2015 සැප්තැම්බර් 23 දින සිට රාජකාරී කටයුතු සඳහා වාර්තා නොකිරීම හේතුවෙන් 2015 ඔක්තෝබර් 13 සේවය අතහැරයාමේ නියෝගයක් නිකුත් කර තිබූ නිලධාරියා විසින් 2017 අප්‍රේල් 26 දින ඉදිරිපත් කල අභියාචනාව ද රාජ්‍ය සේවා කොමිෂන් සභාව නිෂ්ප්‍රභා කරමින් ඒ බව 2018 අගෝස්තු 17 දින අයවැය අධ්‍යක්ෂක ජනරාල්ට දන්වා යවා



ජාතික විගණන කාර්යාලය
ජ්‍යෙෂ්ඨ ගණකාධිපති අංශය
NATIONAL AUDIT OFFICE

නිබුණි. එම නිලධාරියාගේ 2020 දෙසැම්බර් 31 දින වනවිටත් අයවිය යුතු රු. 150,119 ක් වූ ණය ශේෂය අයකරගැනීමට අප්‍රමාදව කටයුතු කර ඇති බව විගණනයේදී නිරීක්ෂණය නොවීය.

(ඇ) 2020 අගෝස්තු 28 දින විශ්‍රාම ගිය නිලධාරියෙකුගෙන් අයවිය යුතු රු. 144,150 ක ආපදා ණය ශේෂය 2020 දෙසැම්බර් 31 වන තෙක් අයකරගැනීමට නොහැකි වී ඇත්තේ 2021 පෙබරවාරි 10 වනවිටත් ඔහුගේ විශ්‍රාම වැටුප සකස් කිරීමට අදාළ ලිපිගොනු විශ්‍රාම වැටුප් දෙපාර්තමේන්තුවට යැවීමට ප්‍රමාද වීම හේතුවෙන් බව නිරීක්ෂණය විය.

2.6 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

(අ) 2014 ඔක්තෝබර් 17 දිනැති අංක 02/2014 දරණ රාජ්‍ය මුදල් වක්‍රලේඛය ප්‍රකාරව 2021 පෙබරවාරි 26 දිනට පෙර විනාශ කළ යුතු භාණ්ඩ විනාශ කිරීම, අළුත්වැඩියා කළයුතු භාණ්ඩ අළුත්වැඩියාව හා වෙන්දේසි කළයුතු භාණ්ඩ වෙන්දේසි කිරීම අවසන් කළයුතු බව දක්වා ඇතත් දෙපාර්තමේන්තුව විසින් 2020 වර්ෂය අදාළව සිදුකර තිබූ භාණ්ඩ සමීක්ෂණයට අදාළව ප්‍රයෝජනයට ගත නොහැකි භාණ්ඩ සම්බන්ධව 2021 ජූනි 24 විගණන දින වන විටත් විධිමත් ක්‍රියාමාර්ග ගෙන නොතිබූ බව නිරීක්ෂණය විය.

(ආ) රාජ්‍ය මුදල් වක්‍රලේඛ අංක 02/2020 හි 10:1 ඡේදයට අනුගතව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව විසින් නිකුත් කල මාර්ගෝපදේශ අංක 6 ප්‍රකාරව, මුදල් ප්‍රවාහ ප්‍රකාශය (ACA – C ආකෘතිය) දළ පදනමින් පිළියෙල කල යුතු වුවත් විගණනයට ඉදිරිපත් කල මුදල් ප්‍රවාහ ප්‍රකාශය එසේ පිළියෙල කර නොතිබූ බව නිරීක්ෂණය විය. ඒ අනුව පහත නිරීක්ෂණයන් කරනු ලැබේ.

- (i) වර්ෂය තුළ අත්තිකාරම් අයකර ගැනීම රු .14,383,960 ක් වුවද මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහය යටතේ දක්වා තිබුණේ රු .5,320,469 ක් වීමෙන් රු .9,063,491 කින් මුදල් ගලාඒම අඩුවෙන් දක්වා තිබුණි.
- (ii) අත්තිකාරම් ගෙවීම් රු.12,826,576 ක් වුවද මුදල් ප්‍රවාහ ප්‍රකාශයේ අත්තිකාරම් ගෙවීම් රු. 6,394,558 ක් ලෙස දක්වා තිබුණි. මේ නිසා රු. 6,432,018 ක් මුදල් ගලායාම් අඩුවෙන් දක්වා තිබුණි.



ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

(ඇ) සමාලෝචිත වර්ෂය අවසාන දිනට භාණ්ඩාගාර පොත් අනුව අග්‍රිම ගිණුමේ ශේෂයක් වේ නම් එම ශේෂය භාණ්ඩාගාරයට පියවිය යුතු ශේෂයක් ලෙස මූල්‍ය තත්ත්ව ප්‍රකාශයේ ජංගම වගකීම් යටතේ ද එම ශේෂයම මූල්‍ය තත්ත්ව ප්‍රකාශයේ ජංගම වත්කම් යටතේ මුදල් හා මුදල්වලට සමාන දෑ යටතේ පෙන්විය යුතු වුවද , 2020 දෙසැම්බර් 31 දිනට භාණ්ඩාගාර පොත් අනුව අග්‍රිම ගිණුමේ ශේෂය වූ රු .347,871 ක වටිනාකම එසේ දක්වා නොතිබුණි.

3. මෙහෙයුම් සමාලෝචනය හා කාර්යසාධනය

3.1 පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් ව්‍යාපෘතිය

2020 අංක 06 දරණ විසර්ජන පනතේ 06 වන වගන්තිය ප්‍රකාරව 240-2-2 ව්‍යාපෘතිය යටතේ වෙන්කර ඇති පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය යටතේ අදාළ ආයතන වෙත හදිසි හා අනපේක්ෂිත අවශ්‍යතාවක් ඇතිවූ විට ප්‍රතිපාදන වෙන්කිරීමත්, එසේ වෙන්කරන ලද ප්‍රතිපාදනවල කාර්යක්ෂමතාවය තහවුරු කිරීමත්, කාර්යක්ෂමතාවය අනුව ප්‍රතිපාදන නැවත වෙන්කිරීමත් හෝ මාරුකිරීමත් අයවැය දෙපාර්තමේන්තුවේ කාර්යභාරය වේ. එසේ වුවත්, 2020 වර්ෂයේ මූල්‍ය ප්‍රකාශන විගණනයේදී පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය යටතේ දරන ලද මූලධන හා පුනරාවර්තන වියදම් සඳහා නිකුත් කරන ලද අතිරේක ප්‍රතිපාදනවල උපයෝජනය සම්බන්ධව පහත කරුණු නිරීක්ෂණය විය.

I. පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය යටතේ පුනරාවර්තන වියදම් සඳහා බලය ලබාදුන් මුළු ප්‍රතිපාදන භාවිතා නොකරමින් රු. 11,997,858,791 ක් එනම් සියයට 38 ක ඉතිරිවීමක් නිරීක්ෂණය විය. විස්තර පහත දැක්වේ.

වැය විෂයය අංකය	බලය ලබාදෙන ලද මුළු ශුද්ධ ප්‍රතිපාදන	වර්ෂය තුළදී නිකුත් කරන ලද මුළු ප්‍රතිපාදන	ඉතිරිවීම්
	රු.	රු.	රු.
2-2-0-1702-11	31,740,931,000	19,743,072,209	11,997,858,791



ජාතික විගණන කාර්යාලය
 ദേശീയ കணக்காய்வு അഡ്വൈසറിയം
 NATIONAL AUDIT OFFICE

II. මු.රෙ. 75 අනුව අතිරේක මූල්‍ය ප්‍රතිපාදන ප්‍රමාණයක් මාරුකිරීම සඳහා පරිපූරක ඇස්තමේන්තුවක් ඉදිරිපත් කළ යුත්තේ ඉතිරිවීම් අඩුකළ පසු ශේෂය වුවද 2020 වර්ෂය තුළ පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය යටතේ පරිපූරක ඇස්තමේන්තුවෙන් ප්‍රතිපාදිත, ප්‍රතිපාදන මුළුමනින්ම වියදම් නොකර රු.14,302,830,684 ක් ඉතිරිවී තිබූ බව විගණනයේදී නිරීක්ෂණය විය.

III. පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය යටතේ දරන ලද මූලධන වියදම් සම්බන්ධයෙන් විගණනයේදී පහත කරුණු අනාවරණය විය.

(i) මූලධන වියදම් සඳහා බලය ලබාදුන් මුළු ප්‍රතිපාදන හා වර්ෂය තුළ නිකුත් කරන ලද ප්‍රතිපාදන අතර රු. 3,199,137,385 ක් එනම් සියයට 26 ක ඉතිරිවීමක් නිරීක්ෂණය විය. ඒ තුළ ප්‍රතිපාදිත මුදලින් වර්ෂය තුළ සම්පූර්ණයෙන්ම නිකුත් නොකර තිබූ වටිනාකමේ එකතුව රු. 100,000,000 ක් වී තිබුණි. විස්තර පහත දැක්වේ.

වැය විෂයය අංකය	බලය ලබාදෙන ලද මුළු ශුද්ධ ප්‍රතිපාදන	වර්ෂය තුළදී නිකුත් කරන ලද මුළු ප්‍රතිපාදන	ඉතිරිවීම්
	රු.	රු.	රු.
2-2-0-2503-14	50,000,000	-	50,000,000
2-2-0-2503-15	19,000,000	-	19,000,000
2-2-0-2503-16	1,000,000	-	1,000,000
2-2-0-2503-17	30,000,000	-	30,000,000
2-2-0-2503-11	12,404,627,000	9,305,488,615	3,099,138,385
මුළු එකතුව			3,199,137,385

(ii) මූලධන වියදම් සඳහා ප්‍රතිපාදන ලබාදී තිබුණද, එම ප්‍රතිපාදනය සම්පූර්ණයෙන් වියදම් නොකර ඉතිරි වූ අවස්ථා නිරීක්ෂණය වූ අතර එම වටිනාකම රු. 2,415,269,093 ක් වී තිබුණි.



ජාතික විගණන කාර්යාලය
ජ්‍යෙහිපා සනාථකාර්යාලය
NATIONAL AUDIT OFFICE

3.2 රජයේ අත්තිකාරම් ගිණුම්

- (i) 2020 වර්ෂයට අදාළ විගණනය සඳහා ඉදිරිපත් කරන ලද කෙටුම්පත් කාර්යසාධන වාර්තාවට අනුව 2020 විසර්ජන පනතේ 8 වන වගන්තිය යටතේ අමාත්‍යාංශ, දෙපාර්තමේන්තු සහ විශේෂ වියදම් ඒකක 63 ක සීමාවන් සංශෝධනය කර ඇති බව දක්වා තිබූ අතර එම ආයතනවලින් 57 ක් පමණක් සීමාවන් වෙනස් කිරීමට අදාළ නිර්දේශ ලිපි විගණනයට ඉදිරිපත් කර තිබූ අතර අධ්‍යාපන ප්‍රතිසංස්කරණ, විවෘත විශ්වවිද්‍යාල හා දුරස්ථ අධ්‍යාපන ප්‍රවර්ධන රාජ්‍ය අමාත්‍යාංශය (40401) සීමාවන් වෙනස් කිරීමට අදාළ තොරතුරු කාර්යසාධන වාර්තාවේ ඇතුළත් නොවීය.
- (ii) ආයතන 07 ක් සඳහා සීමාවන් සංශෝධනය කර ඇති බවට කෙටුම්පත් කාර්යසාධන වාර්තාවේ සඳහන් වුවත් එම සංශෝධනයට අදාළ ලබාගත් අනුමැතිය විගණනය සඳහා ඉදිරිපත් කර නොතිබුණි.
- (iii) 2020 වර්ෂයට අදාළව 2020 අංක 06 දරණ විසර්ජන පනතේ තෙවන උපලේඛනය මඟින් ප්‍රතිපාදන සලසා ඇති රජයේ නිලධාරීන්ගේ අත්තිකාරම් "බී" ගිණුම් කටයුතු සම්බන්ධයෙන් වන සත්‍ය අගයන් හා අදාළ සීමා ඉක්මවීම හෝ ළඟානොවීම භාණ්ඩාගාර අවසන් පරිගණක මූලික ප්‍රකාශ සමඟ පරීක්ෂා කරන ලදී. එහිදී සීමා ළඟානොවීම් අවස්ථා 06 ක් හා අනුමත සීමාවන් ඉක්මවීම් අවස්ථා 05 ක් නිරීක්ෂණය වුවද, ඊට අදාළ සංශෝධනයන් සඳහා අනුමැතිය ලබාගෙන නොතිබුණි.
- (iv) එසේම 2020 අංක 06 දරණ විසර්ජන පනතේ තෙවන උපලේඛනය මඟින් සලසා ඇති ගබඩා සහ වාණිජ අත්තිකාරම් ගිණුම් කටයුතු සම්බන්ධයෙන් වන සත්‍ය අගයන් සහ අදාළ සීමා ඉක්මවීම් භාණ්ඩාගාර අවසන් පරිගණක මූලික අනුව පරීක්ෂා කර නමුත් එහිදී විශ්‍රාම වැටුප් දෙපාර්තමේන්තුවේ (23202) හා කෘෂිකාර්මික දෙපාර්තමේන්තුවේ (28502) උපරිම සීමාව ඉක්මවා තිබුණද, ඊට අදාළ සංශෝධන සඳහා අනුමැතිය ලබාගෙන නොතිබුණි.
- (v) පහත සඳහන් ආයතනවල රජයේ නිලධාරීන්ගේ අත්තිකාරම් "බී" ගිණුමට අදාළ අවසාන මූල්‍ය ප්‍රකාශවල දක්වා ඇති අගයන් සහ අවසාන භාණ්ඩාගාර මූලික ප්‍රකාශවල දක්වා ඇති අගයන් අතර වෙනස්කම් නිරීක්ෂණය විය.



ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

ශීර්ෂ අංකය	දෙපාර්තමේන්තු/ අමාත්‍යාංශය	සීමාව	දෙපාර්තමේන්තු මූල්‍ය ප්‍රකාශනවල දක්වා ඇති අගය	භාණ්ඩාගාර පරිගණක මුද්‍රිත ප්‍රකාශනවල දක්වා ඇති අගය	වෙනස
			රු.	රු.	රු.
41201	විදේශ රැකියා ප්‍රවර්ධන හා වෙළඳපොළ විවිධාංගීකරණ රාජ්‍ය අමාත්‍යාංශය	අවම ලැබීම් සීමාව	13,165,613	5,767,253	7,398,360
11501	බලශක්ති අමාත්‍යාංශය	උපරිම වියදම් සීමාව	2,484,749	12,886,577	10,401,828
33401	බහුකාර්ය සංවර්ධන කාර්යසාධක බලකාය	හර ශේෂ සීමාව	38,930,766	38,931,432	666
42701	පශු සම්පත්, ගොවිපල ප්‍රවර්ධන සහ කිරි, බිත්තර ආශ්‍රිත කර්මාන්ත රාජ්‍ය අමාත්‍යාංශය	අවම ලැබීම් සීමාව	10,227,094	4,213,051	6,014,043

(vii) මිනින්දෝරු දෙපාර්තමේන්තුවේ (ශීර්ෂ අංක - 288) උපරිම වියදම් සීමාව ඉක්මවා රු. 154,717 වියදම් දරා ඇති අතර එම සීමා ඉක්මවීමට අවශ්‍ය සංශෝධන අවශ්‍ය නොවන බව විගණනයට දන්වා තිබුණි.

(viii) බලශක්ති අමාත්‍යාංශය (ශීර්ෂ අංක - 115) හා කලාපීය සහයෝගීතා කටයුතු රාජ්‍ය අමාත්‍යාංශය (ශීර්ෂ අංක - 419) විසින් ඉල්ලුම් කර තිබූ අවම සීමා ලැබීම් සංශෝධනය කිරීම සඳහා ජාතික අයවැය දෙපාර්තමේන්තුවට ඉල්ලීම් කර තිබුණද උපරිම වියදම් සීමා සංශෝධනය ඉල්ලුම් කර නොමැති බව විගණනයට දන්වා තිබුණි.

(ix) බහුකාර්ය සංවර්ධන කාර්යසාධක බලකාය දෙපාර්තමේන්තුව (ශීර්ෂ අංක - 334) සහ දිස්ත්‍රික් ලේකම් කාර්යාලය - මඩකලපුව (ශීර්ෂ අංක - 269) හර ශේෂ සීමා ඉක්මවීම දක්නට ලැබුණු අතර ඊට අදාළව සීමා සංශෝධන ඉල්ලීමක් ජාතික අයවැය



දෙපාර්තමේන්තුව වෙත ඉල්ලීමක් කර නොමැති බව නොමැති බව විගණනයට දන්වා තිබුණි.

- (x) වසර ගණනාවක සිට රජයේ අන්තිකාරම් ගිණුම් ශේෂ ආයතන 35 ක නිරවුල් නොවී පැවත එන අතර ඒවායේ එකතුව රු. 1,361,561,464 ක ඉද්ධ වටිනාකමක් විය.
- (xi) ඉහත නිරවුල් නොවී පැවතුණු ශේෂයන් අතර ආයතන 09 ක රු. (20,479,126.88) වූ බැර ශේෂයන්ද ඇතුළත් වී තිබුණි.

3.3 මානව සම්පත් කළමනාකරණය

සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 12 ක් ද, ද්විතීයික මට්ටමේ තනතුරු 09 ක් හා ප්‍රාථමික මට්ටමේ තනතුරු 04 ක් ලෙස පුරප්පාඩු 25 ක් පවතින බව එම පුරප්පාඩු හේතුවෙන් රාජකාරි කටයුතු ඉටුකිරීමේදී දුෂ්කරතාවයන්ට මුහුණදීමට සිදුව ඇති බවත් නිරීක්ෂණය විය.

එස්.එම්.ඩී.එස්.එස්. රෝහිත
 නියෝජ්‍ය විගණකාධිපති
 විගණකාධිපති වෙනුවට

- පිටපත :-
- 1) අධ්‍යක්ෂ ජනරාල් - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
 - 2) ලේකම් - මුදල් අමාත්‍යාංශය