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Performance Report

2024

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Department of National Budget
Ministry of Finance, Planning and Economic Development

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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 Acts of the Parliament 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 the Budget based on the Sectoral Medium Term Expenditure Framework in line with the overall Medium Term Macro Economic Framework within the policy framework of the Government and provides the necessary guidance for implementation and management of expenditure. This process involves keeping a continuous inter-relationship with the line Ministries, Departments, Government's Statutory Institutions and the other Departments of the General Treasury.

1.2 Vision, Mission and Objectives of the Institution

Vision

Socio – economic development through effective and efficient allocation and management of public financial resources.

Mission

Achieving the 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
- Maintaining fiscal discipline
- Ensuring fiscal consolidation
- Ensure responsiveness to fiscal shocks
- Preparation of Annual Estimates for Ministries, Departments and other Public Institutions and Statutory Institutions subject to the Government Policies and financial constraints.

1.3 Key Functions

1.3.1 Preparation of the National Budget for the forthcoming year

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

- Identifying the Medium Term Fiscal Framework (MTFF) and the Fiscal Space for the relevant year in consultation with the other Treasury Departments and obtaining the policy approval of the Cabinet of Ministers for the preparation of the budget.
- Issuing the Circular on Budget Call.
- Preparation of the draft Estimates in consultation with the Spending Agencies.
- Conducting Budget Discussions/ Consultative Meetings with the Spending Agencies.
- Finalization of Revenue, Expenditure, Financing (Domestic and Foreign) and Borrowing Limits in consultation with the other Treasury Departments.
- Finalizing the preparation of the Budget Estimates for the Appropriation Bill.
- Obtaining the Legal Clearance for the 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.
- Submission of the Appropriation Bill in Parliament (for the First Reading).
- Submission of Draft Budget Estimates in Sinhala, Tamil and English languages in Parliament.
- Participation in the Second Reading Debate on the Appropriation Bill and ensuring the participation of representatives of other Departments.
- Submission of the Committee Stage Amendments to the Appropriation Bill to Parliament.
- Participation at the Third Reading of the Budget – Committee Stage Debate.
- Preparation of Warrants and obtaining approval of the Hon. Minister of Finance for the same.
- Issuance of Circular on the Authorization of Expenditure.

1.3.2 Implementation of the National Budget of the current year

The following activities are undertaken for implementation of the National Budget.

- Issuance of guidelines and circulars related to the budget implementation including authorization.
- Enforcement of control methods to ensure that provisions are utilized for the intended specified purposes within the approved limits and the fiscal discipline is maintained.

- Collaborating with the Spending Agencies to ensure operationalizing efficiency.
- Re-allocation/ transfer of provisions according to priorities with the aim of ensuring efficiency in allocating provisions.
- Management of Annual Budget Reserve previously known as “Supplementary Support Services and Contingent Liabilities” project (TMV)

1.3.3 Advance Accounts Activities

Taking necessary action for determination of limits for the Commercial, Stores and Public Officers’ Advance Accounts and revision of the limits of those Accounts based on the requests from the Spending Agencies.

1.3.4 Taking Action on the Budget Proposals

- Analyzing the budget proposals and thereafter allocating the relevant provisions to the most suitable institutions and to issue necessary instructions.
- Follow-up, analyzing and coordination with relevant institutions regarding the implementation of the budget proposals as required.
- Implementation of special budget proposals (vehicle leasing/ allowances for July Strikers/ providing motor bicycles etc.)

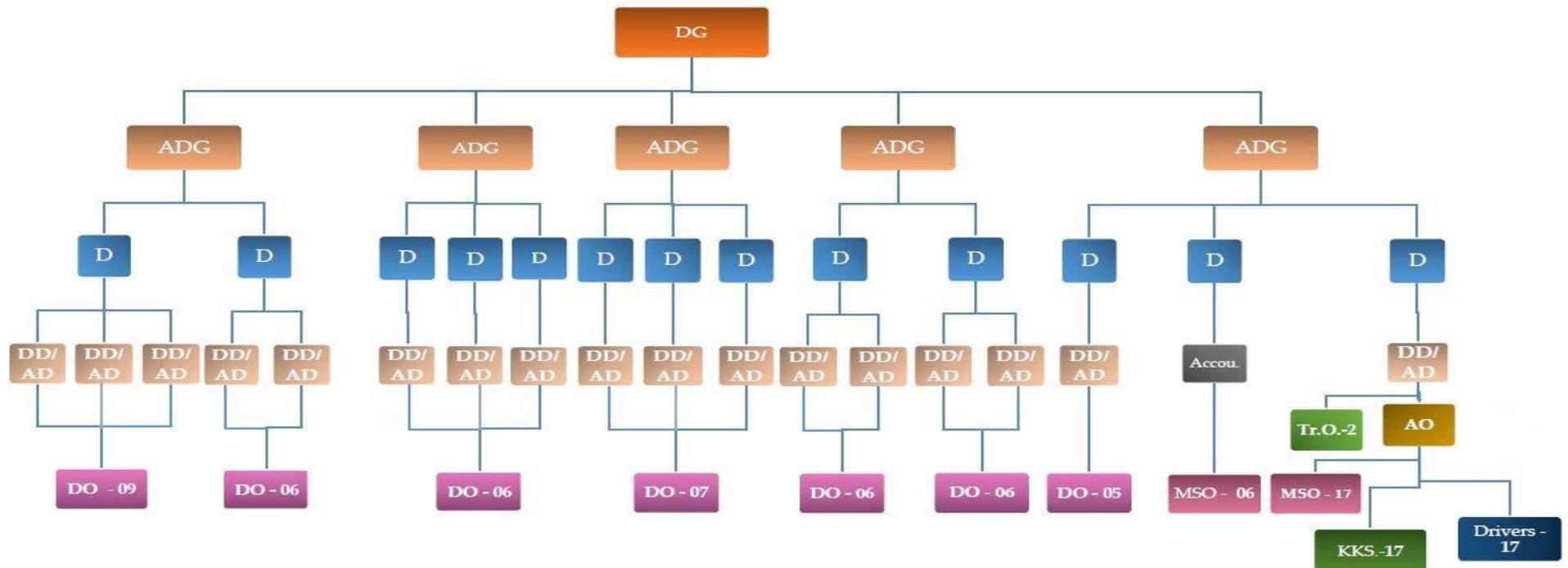
1.3.5 Activities related to Monitoring of Public Institutions Coming Under the Purview of the Department of National Budget

- Allocating provisions to 115 Public Enterprises and Statutory Institutions and providing necessary assistance for implementation of their budgets
- Providing necessary approvals in line with the Public Enterprise Circular No. 17 dated 28.10.2003 to incur expenditure for foreign tours of the officers of those public institutions
- Making recommendations to the Department of Treasury Operations for monthly imprest release from the budgetary provisions.
- Making recommendations for cadre revisions and recruiting for cadre positions of those public institutions.
- Holding regular performance review meetings and providing required policy directions to improve their performance.

1.3.6 Other Activities

- Providing necessary assistance by representing the General Treasury when convening to a Parliamentary Sub-Committee namely, the Committee on Public Finance (COPF).
- Providing necessary assistance by representing the General Treasury when convening to the Parliamentary Sub-Committees, namely Committee on Public Accounts (COPA) and Committee on Public Enterprises (COPE).
- Representing the General Treasury at the other Parliamentary Committees and the meetings convened by His Excellency the President and Hon. Prime Minister.
- Drafting the observations of the Minister of Finance in respect of the Cabinet Memoranda referred to this Department.

1.4 Organizational Structure



DG - 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

Accou. - Accountant

AO - Administrative Officer

Tr.O. - Translating Officer

KKS. - Office Assistants

2 Progress of the Year 2024 and the Future Outlook

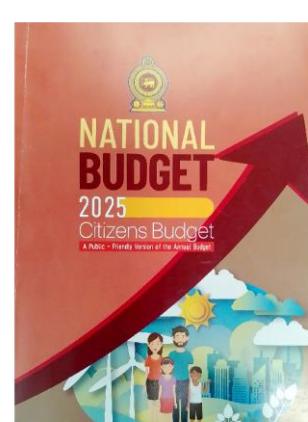
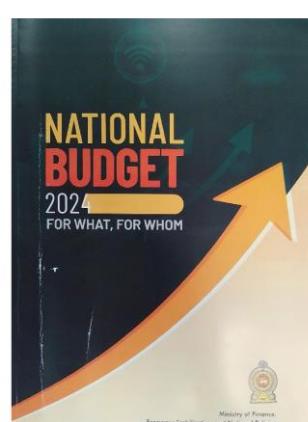
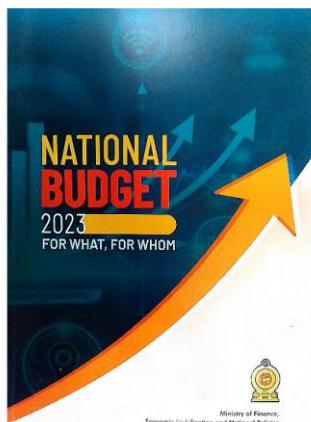
Similar to previous years, the budget formulation process for the year 2025 was initiated in 2024. Accordingly, the budget call circular was issued on 12th August .2024 and budget discussions were held with the former ministries. However, the 2025 budget discussions were temporarily suspended following the dissolution of Parliament on 24th September 2024 and subsequent reshuffle in the structure of the Cabinet of Ministers on temporary basis. Although the new Parliament convened on 21st November 2024, there was insufficient time to pass the Appropriation Bill in Parliament for the year 2025 during the remaining period of the year 2024, adhering to the statutorily prescribed procedure.

Therefore, a Vote on Account was presented to Parliament in order to authorize government expenditure during the first 4 months of the year 2025 in terms of Section 23(1) 90 of the Public Financial Management Act, No. 44 of 2024. The said Vote on Account was approved in Parliament on 06.12.2024.

During the above process, the formulation of the budget 2025 was also carried out. The Appropriation Bill incorporating the budget estimates prepared after consultation with the newly formed ministries, was published in the Gazette dated 24.12.2024.

Citizens Budget

Having recognized the importance of budget transparency, the Department of National Budget has been preparing Citizens Budgets annually since 2023 with the goal of disseminating information about the Government Budget in a simplified, less technical, and more public-friendly format that the public can easily understand. During the second reading of the 2024 Budget, it was tabled in the Parliament for the first time in Sri Lanka. At present, the Public Financial Management Act, passed on August 8, 2024, made it mandatory to prepare a public-friendly version of the Annual Budget and present it to Parliament alongside the Annual Budget.



2.1 Performance in Detail

Task	Activities	Overall Target	Performance
1. Implementation of the Appropriation Act, No. 34 of 2023 and Expenditure Management	Issuing the Circulars giving effect to authorization for incurring expenditure whilst giving instructions on expenditure management.	Management of public expenditure efficiently.	National Budget Circular No. 05/2023 dated 29.12.2023 was issued (authorization for incurring expenditure and management of public expenditure in the Year 2024).
	Authorization for transfer of provisions under Section 5(1) of the Appropriation Act and F.R. 66 and F.R.69 (Virement Procedure).	Management of expenditure within the approved Estimates.	Authorization was granted in respect of 1,649 requests for transfer of provisions. Of the said requests, 63 requests were for transfer between Programmes and 1,586 requests were for transfer between projects. Authorization under F.R. 69 was granted in respect of 16 requests.
	Re-appropriation of provisions under Section 6 (1) of the Appropriation Act	Providing additional allocation requirements of the Spending Agencies in order to ensure their smooth functioning.	Provisions of Rs. 178 billion had been re-appropriated to the Expenditure Heads in response to 1,614 letters requesting supplementary allocations during the year to meet the expenditure of unforeseen, unexpected nature (eg. pandemics, natural disasters) and to meet certain deviations of the expenditure estimates.
	Submission of Supplementary Estimates on issuance of supplementary allocations to Parliament once in every two months.	Adhering to the Provisions stipulated in the Appropriation Act.	14 reports were submitted to Parliament covering all the supplementary allocations granted.

Task	Activities	Overall Target	Performance
2. Preparation of Budget Estimates for the year 2025.	Issuance of guidelines on the preparation of Budget Estimates (Budget Call)	Formulation of the Annual Budget by all the Spending Agencies following the guidelines.	The Budget Circular No. 02/2024 which included the guidelines on the preparation of the Budget Estimates for the year 2025 was issued on 12.08.2024.
	Determination of Public Fiscal Framework in consultation with the relevant Departments of the General Treasury.	Ensuring the achievement of annual targets of economic development goals of the Government within the legal framework and IMF parameters.	Public Financial Framework was concluded basing the agreement reached with IMF and in accordance with the provisions of Public Financial Management Act No 44 of 2024.
	Conducting budget discussions with relevant Ministries and other spending agencies.	Preparing the budget to meet relevant fiscal targets with proper financial management and financial discipline by prioritizing expenditure in line with the existing fiscal space taking into account the requests received from the Spending Agencies.	Review meetings were conducted from 02.09.2024 to 12.09.2024.
Since the Parliament was dissolved on 24 th September 2024, activities related to the estimates preparation was temporarily suspended.			
	Making necessary arrangements to present the draft Vote on Account for the year 2025.	Submission of the draft Vote on Account to Parliament.	Cabinet approval was received to prepare Vote on Account on 25.11.2024. Cabinet approval was received for the Vote on

Task	Activities	Overall Target	Performance
			<p>Account prepared in accordance with the ministerial structure of the newly appointed government on 02.12.2024</p> <p>The proposal for the Vote on Account was presented to the parliament on 05.12.2024 and it was approved by Parliament on 06.12.2024.</p>
	<p>Issuance of Warrants by the Hon. Minister of Finance</p>	Authorization of Expenditure	<p>Warrants were issued by the Hon. Minister of Finance on 11.12.2024.</p>
	<p>Recommended the 2025 budget activities.</p> <p>Conducted the budget discussions again.</p> <p>Take necessary action to submit the Appropriation bill for the year 2025 to the parliament.</p>	<p>Obtaining approval for the Appropriation Act for the year 2025.</p>	<p>Issued Budget Call circular number 04/2024 on 03.12.2024 to call the Budget Estimates again.</p> <p>Conducted the Budget discussions from 02.12.2024 to 10.12.2024.</p> <p>Cabinet approval was obtained on 23.12.2024 for the Appropriation bill.</p> <p>Appropriation bill was published in the gazette on 27.12.2024.</p> <p>The remaining work was conducted in the year 2025.</p>
3. Advance Account Activities	Obtaining Parliamentary approval pertaining to the Advance Account Activities in which limits has been amended during 2023.	Enforcing the amended limits of the Advance Account Activities in terms of the Section 8 of the Appropriation Act.	Parliamentary approval has been obtained through 31 Orders under 06 resolutions during the year 2024 in respect of amending the limits of 26 Advance “B” Accounts and 5 Commercial Advance Accounts

Task	Activities	Overall Target	Performance
	Handling of Advance Accounts activities for the year 2024.	Maintaining Advance Account activities within approved limits. Facilitating Public Officers to obtain loans and advances under a minimum interest rate.	pertaining to the year 2023. Schedule III of the Appropriation Act, No.34 of 2023. During the year under review, loans/ advances amounting to Rs. 16,114 million have been granted. During the year under review, interest income of Rs. 1,463 million has been earned.
	Vary the limits specified for Advance Accounts based on the requirement.	Maintaining Stores and Other Advance Accounts without any loss. Maintaining Commercial Advance Accounts in a profitable manner.	Advance Accounts had been maintained without loss during the year under review. Approximately, a profit of Rs. 850 million from 05 relevant Commercial Advance Accounts had been earned.
	Determination of Advance Account limits for the year 2025.	Obtaining Parliamentary approval for amending the limits before 31 st of the succeeding year.	Limits of 11 Advances to Public Officers Accounts and 09 Commercial Advance Accounts for activities of commercial nature had been requested to amend the limits during the year under review.
		Maintaining Advance Account.	Shedule III of the Budget Estimate for the year 2025.

Task	Activities	Overall Target	Performance
4. Extending support to Parliamentary Committees	Representation at the Committee on Public Accounts, Committee on Public Enterprises and Committee on Public Finance.	Representation of the Department at the Parliamentary Committees when summoned in order to make the participation as required.	Participation of officer/officers at every Committee meeting summoned had been ensured.
5. Internal Management of the Department of National Budget.	<p>Submission of the following Reports</p> <p>(a) Performance Report of the Department</p> <p>(b) Financial Statements</p> <p>(c) Chapter on Review of Government Expenditure included in the Annual Report of the Ministry of Finance</p>	<p>Submission of the reports before the stipulated deadlines.</p>	<p>Submitted the following reports on the stipulated dates.</p> <p>(a) Performance Report</p> <p>(b) Financial Statements 2023</p> <p>(c) Review of Expenditure 2023</p>
	Capacity Building	Human resources development through local and foreign training.	27 officers have participated in foreign training programmes sponsored by the foreign agencies, while officers have been provided with the local training opportunities pertaining to the activities of the Department of National Budget.
	Control of the Departmental Advance Account	Granting credit advances to all 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. 5,751,049.45 have been provided, while adhering to authorized limits.

Task	Activities	Overall Target	Performance
	Responding to Audit Queries	Minimizing the receipt of audit queries	Replied to all audit queries (06 audit queries) forwarded by the Department of Auditor General.
6. Facilitating the Foreign Development Partners (International Monetary Fund, World Bank, Asian Development Bank etc.)	Participating in the discussions with Development Partners as required.	Interacting with the Development Partners	<p>Necessary action was taken to participate in discussions with the Development Partners either physically or virtually as required.</p> <p>Further, in the process of drafting of new legislations relating to ongoing macro-economic reforms, the observations/ recommendations of this Department had been given.</p>

Employee Welfare Activities

Numerous programmes were implemented under financial contribution of the staff and welfare society in order to improve service motivation and cordiality of the departmental staff, as conducting outbound training programmes using government funds was restricted in terms of National Budget Circular No. 01/2024. The New Year celebration held in Police Grounds in Slave Island for the Sinhala and Hindu New Year and the excursion organized for sight-seeing and entertainment along Moragalla Beach in Beruwala stood out as the foremost among them. The staff took part in these programmes enthusiastically.

2.2 Public Expenditure Management

2.2.1 Implementation of the Budget 2024

The Appropriation Act, No. 34 of 2023 for the year 2024 was approved by Parliament on 13.12.2023. In terms of the Appropriation Act, the overall recurrent expenditure of the Government stood at Rs. **5,298,669** million and Capital Expenditure and Loan Repayments stood at Rs. **1,709,775** million and Rs. **4,268,395** million respectively.

The overall expenditure approved by Parliament for a specific financial year may be revised through the approval of Supplementary Estimates by Parliament or by the issuance of Supplementary Special Law Warrants by the Minister of Finance, submission of an amended bill or by taking action in accordance with Section 7 of the Appropriation Act.

Accordingly, composition of the approved budget had been amended as follows during the financial year of 2023 due to 14 Supplementary Estimates, 04 Supplementary Special Law Warrants issued by the Minister of Finance which were approved by Parliament and in addition with the approval of 1,383 applications for Virement Procedure and transfers of provisions during the year.

- Recurrent Expenditure - Rs. **5,206,092** million
- Capital Expenditure - Rs. **2,227,301** million
- Loan Repayment - Rs. **1,412,245** million

Accordingly, the total expenditure which stood at Rs. **11,276,838** million as mentioned in the Appropriation Act, No. 34 of 2023 had been amended to Rs. **7,473,393** million at the end of the year.

Measures have been taken to utilize the National Budget Department Auditorium in efficient and effective manner by making it available for holding meetings, discussions and trainings organized by other institutions, departments and ministerial secretariat in accordance with the directives issued to use public resources with maximum effectiveness.

2.2.2 Supplementary Estimates

In the year 2024, Parliament has approved 14 Supplementary Estimates on 02 occasions (on 19.06.2024 and 06.12.2024) of which the total value was Rs. 241,123 Million.

Thus, taking into account the requirement to retain the primary expenditure at a rate not exceeding 13% of the Gross National Product in terms of provisions of the Public Financial Management Act No. 44 of 2024, actions were taken to freeze equal amounts of provisions simultaneously when making provisions through supplementary estimates in terms of Section 7 of the Appropriation Act No. 34 of 2023 and therefore, it had no impact on the total expenditure estimates.

2.2.3 Warrants issued by the President under sub-article (4) of Article 150 of the Constitution

Parliament was suddenly dissolved on 24.09.2024 and a date was set to hold parliamentary elections on 14.11.2024 and since the election was not pre-determined, no money was allocated for it. Therefore, according to the powers assigned to the President by sub-article (4) of article 150 of the constitution, the President issued authorization dated 26.09.2024 regarding the release of an amount of Rs 5000 million from the Consolidated Fund.

2.2.4 Supplementary Special Law Warrants

The Minister of Finance is authorized by the Constitution to issue Special Law Warrants authorizing to receive money from the Consolidated Fund enabling to meet the government expenditure introduced as Special Law in the 2nd Schedule of Appropriation Act.

Accordingly, in the year 2024 the Hon. Minister of Finance has issued 04 such Supplementary Special Law Warrants amounting to Rs. 473 billion in order to fulfill the requirement of additional funds for the purposes mentioned in the table below.

Table 2.2.3 Supplementary Special Law Warrants

No.	Expenditure Head	Institution	Purpose/ Objective	Amount (Rs.)
01	010	Commission to investigate allegations of Bribery or Corruption	Provision of additional allocations to include the increased remuneration in personal emoluments	12,060,000
02	253	Department of Pensions	Provision of additional allocations for the increased cost of living allowance and the interim allowance granted to pensioners	3,400,000,000
03	001	His Excellency the President	Provision of additional allocations to meet the pension and incidental expenses of the former President for the coming year, upon the expiry of his term of office on 22.09.2024.	318,500.00
04	249	Department of Treasury Operations	Provision of additional allocations for foreign debt and interest payable due to the restructuring of foreign debt	469,600,000,000

2.2.5 Transfer of Funds

Section 5 of the Appropriation Act allows Institutions to transfer the unutilized provisions within the total expenditure limits approved by Parliament subject to the Virement Procedure mentioned in Financial Regulations. Accordingly, the Department of National Budget has granted approval for 1,633 such transfers amounting to Rs. 209.0 billion in terms of FR 66 and 69 during the year 2024.

2.2.6 Provision of additional allocations through the 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 2024 also in order to facilitate the urgent and unexpected funding requirements that cannot be predicted of the Spending Agencies.

Rs. 220 billion had been allocated for the above purposes by the Budget Estimate of the year 2024 and Additional Allocations of Rs. 178 billion have been provided for various Spending Units in the year 2024.

The reports pertaining to the additional allocations so provided were submitted to Parliament from time to time in line with the requirement of the Appropriation Act, No. 34 of 2023. 11 such reports were laid before Parliament pertaining to the year 2024.

In addition, details on such additional allocations granted have been included in the Annual Report of the Ministry of Finance, Planning and Economic Development.

2.2.7 Government Expenditure

It has been reported that the total government expenditure including debt repayments during 2024 stood at Rs. 10,806 billion which in comparison to the amount of Rs. 10,674 billion in 2023 was an increase by 1.2 percent or in nominal terms, Rs. 132 billion.

49.7% of the total government expenditure corresponding Rs.5,370 billion was recurrent expenditure, which was an increase of 13.5 percent in 2024 compared to the total recurrent expenditure of Rs. 4,729 billion in 2023. The capital expenditure in 2024 stood at Rs. 817.09 billion and in comparison to Rs. 932.74 billion in 2023, it was a decrease of 12.4 percent.

Therefore, the rate of utilization of government capital expenditure which stood at 64 percent in 2023 has further weakened in 2024 and significantly decreased up to 54 percent.

The public debt repayment expenditure in 2024 was amounted to Rs. 4,618 billion and when it was compared with the public debt repayment expenditure of Rs. 5,012 in 2023, a decrease of 7.8 percent.

Table 2.4.3: Government Expenditure by Expenditure Categories

	Rs.Bn	Percentage of Recurrent Expenditure	Percentage of Total Expenditure
Total Recurrent Expenditure	5,370.51	100	49.70
Personal Emoluments of Central Government	722.52	13.45	6.69
Travelling Expenses	8.72	0.16	0.08
Supplies	335.33	6.24	3.10
Maintenance Expenditure	13.49	0.25	0.12
Services	123.01	2.29	1.14
Transfers (including transfers to the Provincial Councils and Public Institutions)	1,477.77	27.52	13.67
Interest Payments and Discounts	2,689.50	50.08	24.89
Other Recurrent Expenditure	0.16	0.00	0.00
	Rs.Bn	Percentage of Capital Expenditure	Percentage of Total Expenditure
Total Capital Expenditure	817.09	100	7.56
Rehabilitation and Improvement of Capital Assets	58.22	7.12	0.54
Acquisition of Capital Assets	340.39	41.66	3.15
Transfer of Capital Assets	75.95	9.30	0.70
Acquisition of Financial Assets	109.94	13.46	1.02
Capacity Building	4.42	0.54	0.04
Other Capital Expenditure	228.17	27.92	2.11
Amortization of Public Debt	4,618.83		
Total Expenditure	10,806.43		100

Expenditure Control Measures for 2024: Summary and Implications

The National Budget Circular No. 01/2024 outlined stringent measures to optimize public expenditure amidst challenging economic conditions. These measures emphasized accountability, prudence, and efficient resource management across various sectors of government operations. Here are the key highlights: Key Expenditure Control Measures.

1. Salaries and Allowances:

- Spending was confined within pre-approved allocation limits.
- No additional allocations or F.R. 66 transfers were allowed except for exceptional situations.
- Emphasis was made on online meetings and reliance on field officers for official tasks whenever possible.

2. Utilities and Office Supplies:

- Minimized expenses on electricity, water, fuel, and stationery.
- Promotion of electronic communication to reduce paper usage.
- Suspension of government-funded printing of diaries, calendars, and greeting cards.

3. Vehicle Management:

- Controlling the use of pool vehicles and stricter control over fuel and maintenance costs.
- Encouraging Officers who are entitled for official vehicle facilities to obtain transport allowance.
- Suspending the purchase of vehicles for government entities.
- Halting the procurement of vehicles on monthly rental basis or operational lease basis without treasury approval.

4. Training and Foreign Travel:

- Directing officers to domestic government institutions for mandatory trainings.
- Restricting foreign travels by the government officials through domestic resources.
- Halting usage of public funds on other trainings or outbound trainings other than mandatory trainings.
- Maintaining the reduced rates of allowances payable for public officials in foreign travel in terms of letter No. MF/06/23/50/2023 dated 20.03.2023 issued by the Secretary to the Ministry of Finance, Economic Stabilization and National Policies.

5. Construction and Rentals:

- Non-commencement of construction of new buildings and prioritizing the completion of partially built constructions to a satisfactory level.
- Non-renting of the buildings for government requirements without prior approval from the treasury and optimizing the use of existing buildings.

6. Welfare Expenses

- Reviewing the existing welfare programmes to ensure that benefits are received by the targeted beneficiaries.
- Non implementation of subsidy programmes or welfare programmes by taking decisions at institutional levels.
- Non distribution of various materials, goods, financial assistance and equipment.

7. Project Implementation:

- Prioritizing the settlement of outstanding bills and prioritizing projects that foster economic growth.
- No acquisition of land or other assets without specific approvals for implementing such projects.

8. State Owned Enterprises and Boards:

- Restricting expenditure on activities deviate from statutory objectives of the institute.
- Managing expenditure within allocation limits and returning unutilized cash to the Treasury Operations Department for surcharge the relevant vote.

- Returning non-utilized cash to the Treasury, and crediting all the receipts not specifically authorized to be retained to the consolidated fund.
- Non – implementation of insurance schemes, concessional loans schemes and non – reimbursement of medical bills using government funds without proper approval
- Non – deviation from general wage policies in determining salaries of institutions.

9. General Guidance

- Prohibiting expenditure commitments beyond allocated budgets while Chief Accounting Officers personally accountable for any breaches.
- Suspending new recruitments and salary adjustments unless approval granted by relevant authorities.
- Restricting government funds from being used for events or festivals, except for designated national festivals.

Implications

The 2024 expenditure controls signaled a focused effort to maintain fiscal discipline, particularly in light of economic constraints. Public institutions were expected to adopt cost-saving measures while ensuring that essential services and priority development projects were not disrupted. Guidelines issued under this circular aimed to enhance efficiency and accountability across all government functions

2.3 Advance Account Activities

Advance Accounts Activities includes the loans and advances to public officers other than the property loans implemented through selected banks and activities of the commercial nature operated by the government. Parliament imposed maximum limits of expenditure, minimum limits of receipts, maximum limits of debit balance and maximum limits of liabilities in respect of 181 Accounts inclusive of 170 Accounts for granting advances and loans to Public Officers and 11 Accounts for activities of commercial nature during the year 2024.

2.3.1 Maximum Limits of Receipts

Compared to the maximum expenditure limit of Rs. 44.907 billion imposed on the 181 Advance Accounts, the actual expenditure for the year 2024 amounted to Rs. 32.22 billion. Overall 72% had been utilized from the anticipated maximum expenditure during the year under review. 87% percent from the approved allocations for granting advances for the public officers and 61% percent from the approved allocations for commercial advance accounts have been utilized. Expenses under the Advance Account of Printing, Publicity and Sales of Publications under Expenditure Head of 21302 of the Department of Education Publication had not been realized as expected.

2.3.2 Minimum Limits of Receipts

The anticipated minimum receipts through Advance Accounts of Government stood at Rs.38.907 billion and actual receipts stood at Rs. 30.31 billion. Even though anticipated minimum receipts from the Advance Accounts of the Public Officers have been realized, minimum receipts targets under Expenditure Head of 21302 of the Department of Education Publication as mentioned in 2.3.1 above has not been realized and thereby it has not been able to realize overall targets pertaining to the limits of minimum receipts.

2.3.3 Interest Income of Public Officers' Advance "B" Accounts

170 Accounts have been maintained during 2024 for granting advances and loans to Public Officers and Rs. 1,463 million has been credited to the Consolidated Fund in 2024 as interest income from the said Advance Accounts activities.

2.3.4 Financial Performance of the Commerce, Stores and other Advance Accounts

Other 11 Advance Accounts are being maintained under 09 Expenditure Heads and of the said accounts 02 being maintained as Stores Advance Accounts and 04 being maintained as Other Advance Accounts. Either profit or loss is not expected from these Accounts. 05 Advance Accounts for manufacturing and commercial purposes are being maintained in profitable manner, and approximately, Rs. 850 million has been credited to the Consolidated Fund in 2024.

2.3.5 Revision of the Limits of Advance Accounts

The limits of 11 accounts relating to providing advances to Public Officers and 09 Commercial Accounts relating to activities of commercial nature have been requested to revise the limits during the year under review.

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 year ended 31 December 2024

Budget 2024	Note	Actual	
		2024 Rs.	Re-adjusted for 2023 Rs.
Rs.			
-	Revenue Receipts		
-	Income Tax	1	
-	Taxes on Domestic Goods and Services	2	
-	Taxes on International Trade	3	
-	Non-Tax Revenue and Others	4	333,509
-	Total Revenue Receipts (A)		333,509
-			
-	Non-Revenue Receipts		
-	Treasury Imprests		630,850,000
-	Deposits		1,737,986
-	Advance Accounts		9,949,160
-	Other Receipts of Main Ledger Accounts		
-	Total Non-Revenue Receipts (B)		642,537,145
-	Total Revenue Receipts and Total Non-Revenue Receipts C = (A)+(B)		642,870,654
-	Remittance to the Treasury (D)		434,296
-	Net Revenue Receipts and Non-Revenue Receipts E = (C)-(D)		642,436,359
-	Less: Expenditure		
-	Recurrent Expenditure		
123,954,400	Salaries, Wages & Other Employee Benefits	5	122,290,861
153,669,000	Other Goods & Services	6	147,276,055
13,200,000	Subsidies, Grants and Transfers	7	13,128,004
47,600	Other Recurrent Expenditure	8	47,561
290,871,000	Total Recurrent Expenditure (F)		282,742,480
-	Capital Expenditure		

3,000,000	Rehabilitation & Improvement of Capital Assets	9	2,263,200	1,177,871	ACA-2(ii)
359,720,000	Acquisition of Capital Assets	10	355,153,578	329,860,223	
3,000,000	Capacity Building	11	330,500	466,027	
365,720,000	Total Capital Expenditure (G)		357,747,278	331,504,121	
	Deposit Payments		1,728,878	863,661	ACA-4
	Advance Payments		14,381,131	7,603,501	ACA-5
	Other Main Ledger Accounts Payments				
	Main Ledger Expenditure (H)		16,110,009	8,467,162	
	Total Expenditure I = (F+G+H)		656,599,767	609,328,890	
-	Balance as at 31st December J = (E-I)		(14,163,408)	(16,280,939)	
	Balance as per the Imprest Reconciliation Statement		(14,163,408)	(16,280,939)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3

3.2 Statement of Financial Position

ACA - P

Statement of Financial Position as at 31st December 2024

	Note	Actual	
		2024	2023
		Rs.	Rs.
<u>Non-Financial Assets</u>			
Property, Plant and Equipment	ACA-6	1,854,818,515	159,432,476
<u>Financial Assets</u>			
Advance Accounts	ACA- 5/5 (A)	20,463,617	16,031,645
Cash and Cash Equivalents	ACA -3	-	-
Total Assets		1,875,282,132	175,464,121

Net Assets/ Equity

Net Assets	20,454,042	16,031,178
Property, Plant and Equipment Reserve	1,854,818,515	159,432,476
Rent Works and Advance Reserve	ACA- 5 (B)	-

Current Liabilities

Deposit Accounts	ACA-4	9,575	467
Imprest Balance	ACA-3	-	
Total Liabilities		1,875,282,132	175,464,121

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 1 to 86 and Annexures to accounts presented in pages from 87 to 155 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.

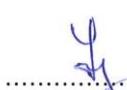

 Chief Accounting Officer
 Name :
 Designation :
 Date : 2025.05.30

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 : 2025.05.30

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


 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name :
 Date : 2025.05.30

T.H. Jayani Priyanka
 Deputy Director
 Department of National Budget
 General Treasury
 Colombo - 01.

3.3 Statement of Cash Flows

ACA-C

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

	2024	Actual 2023 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Surcharges, Penalties and Licenses	-	-
Profit	-	-
Non-Revenue Receipts	-	-
Revenue collected for the other Revenue heads	11,981,718	19,137,560
Imprests Received	630,850,000	580,651,000
Recover of Advances	12,487,881	8,157,674
Deposit Receipts	1,737,986	864,110
Cash Flows generated from Operational Activities (a)	657,057,585	608,810,344
<u>Less: Cash disbursed for:</u>		
Personal Emoluments and Operational Expenses	268,879,115	265,446,995
Subsidies and Transfers	13,175,565	3,112,837
Expenditure incurred on the other Expenditure Heads	711,323	254,954
Imprests settled to the Treasury	434,296	24,271
Advance Payments	14,381,131	7,603,505
Deposit Payments	1,728,878	863,661
Cash Flows disbursed for Operational Activities (b)	299,310,307	277,306,223
Net Cash Flows generated from Operational Activities (c)=(a)-(b)	357,747,278	331,504,121
<u>Cash Flows generated from Investment Activities</u>		
Interests	-	-
Dividends	-	-
Divestiture of Assets and Sale of Physical Assets	-	-

Recovery of Sub- Loans	-	-
Cash Flows generated from Investment Activities (d)	-	-
 <u>Less: Cash disbursed for</u>		
Constructing or Purchasing of Physical Assets and Acquisition of Other Investments	357,747,278	331,504,121
Total Cash Flows disbursed for Investment Activities (e)	357,747,278	331,504,121
 Net Cash Flows generated from Investment Activities (f)=(d)-(e)	(357,747,278)	(331,504,121)
 Net Cash Flows generated from Operational and Investment Activities (g)=(c)+(f)	-	-
<u>Cash Flows generated from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash Flows generated from Financing Activities (h)	-	-
 <u>Less: Cash disbursed for</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash Flows disbursed for Financing Activities (i)	-	-
 Cash Flows generated from Financing Activities (j)=(h)-(i)	-	-
 Net Change 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

3.4.1 Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2024.

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 as revenue during the cash receipt 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 where 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 and cash equivalents contain local currency notes and coins in hand as at 31st December 2024.

7) Changes made to the Financial Statement Format and the Readjustment of Comparative Figures of the Previous Year

The relevant adjustments of the comparative figures for the year 2024 have been made in terms of the changes made to the Financial Statement formats for the year 2025.

3.5 Performance of the Revenue Collection - Not Applicable

3.6 Performance of the Utilization of the Allocation

Type of Provision	Allocation		Actual Expenditure	Utilization as a % of Final Allocation
	Original	Final		
Recurrent	285,250,000	290,871,000	282,742,480	98
Capital	345,000,000	365,720,000	357,747,278	98

3.7 Performance of the Reporting of Non-Financial Assets

Asset Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per Financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting the Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	160,978,900	160,978,900		100
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in progress	-	-	-	-
9180	Leased Assets	1,693,839,615	1,693,839,615	-	100

3.8 Report of the Auditor General on Audit Queries

Six (06) audit queries had been referred to this Department during the year 2024 by the Auditor General's Department and answers to all the audit queries had been submitted properly.

3.9 Auditor General's Opinion on the Financial Statements

Attached as Annexure I

4 Performance Indicators

4.1 Circulars issued during the year 2024 in respect of incurring Government Expenditure

Given the limited fiscal space, five (05) National Budget Circulars has been issued during the year 2024 as and when required in order to manage the public expenditure in an optimal manner including a Circular relating to guidelines for the preparation of the Annual Budget Estimates - 2025.

Table 4.1: Circulars issued in respect of Management of Public Expenditure

Circular No.	Date	Subject
NB/01/2024	10.01.2024	Public Expenditure Control
NB/02/2024	12.08.2024	Budget Call-2025 Guidelines for the Preparations of Annual Budget Estimates-2025 Annexure 01 - 05
NB/03/2024	30.09.2024	Advance Accounts Activities
NB/04/2024	03.12.2024	Annual Budget for the Year -2025
NB/05/2025	24.12.2024	Authorization for Incurring Expenditure in terms of the Vote on Account 2025

5 Performance of achieving the Sustainable Development Goals (SDGs)

The primary responsibility of the Department of National Budget is to rationalize the budget requests of spending agencies based on strategic priorities and to allocate financial resources through the National Budget to ensure the proper functioning and delivery of services by government institutions, including Ministries, Departments, and Government Statutory Institutions. In this regard, the Department of National Budget plays a key role in facilitating the achievement of sustainable development goals (SDGs) and targets, which are linked to the government's policy framework and implemented through government institutions.

The Department has taken steps to streamline the budget process when allocating funds to government institutions, enabling them to achieve the SDGs. As such, the 2024 Budget highlights the alignment of projects undertaken by these institutions with the SDGs and allocates the necessary resources to meet the set targets.

Additionally, the Sustainable Development Council, with support from the United Nations Development Programme (UNDP), has completed a mapping of the SDGs with the budget allocation for the year 2024. This mapping helps allocate budget provisions for the SDGs and identify the correlation between budgetary allocations and SDG achievements. This collaboration aids in identifying expenditure priorities for the preparation of future budget estimates. The Department of National Budget has been actively involved in providing cooperation and support for this initiative.

Furthermore, the SDGs and targets relevant to the Department of National Budget have been identified, and the progress towards achieving these targets for 2024 is as follows:

Sustainable Development Goals	Targets	Reaching the Goals in 2024
Promote sustained, inclusive and sustainable economic growth (8)	8:1 8:2	Reached only half way
Reduce inequality within and among countries (10)	10:2	Reached only half way
Strengthen the means of implementation and revitalize the global partnership for sustainable development (17)	17:1	Reached only half way.

6 Human Ressources Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	37	29	08
Tertiary	04	04	-
Secondary	68	54	14
Primary	34	25	09
Total	143	112	31

6.2 Human Resources Shortage and the Performance

Given the shortage of staff in the Department, it is confronted with hardships in performing the duties.

6.3 Human Resources Development

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Workshop on “Annual Stock Verification”	01	02 Days	13,000		Local	To provide enough knowledge to prepare & maintain databases
Workshop on “Maintain of personal File “	01	02 Day	13,000		Local	This knowledge is useful to perform office work.

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Workshop On “Duties & Responsibilities of Leave Clerks”	01	02 Days	13,000		Local	This knowledge is important to ensure that government officials' leave arrangements are handled in a formal and accurate manner.
Government Payroll System	03	3 Days	18,000		Local	This knowledge is useful for perform office work.
Graphic Design Course	03	3 Months	69,000		Local	This knowledge is useful to perform office work.
Effective Handling of personal Files	01	01 Days	5,000		Local	To create a conducive office environment for the primary level officers and to develop their knowledge, attitudes and skills.
One Day Workshop on Scientific, Economical &Safe Driving	02	01 Days	12,000		Local	This knowledge is useful to perform office work..
Annual Conference of Chartered Accountants	01	03 Day	32,000		Local	This knowledge is useful to perform office work.

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Course On ' Public Procurement Procedures	01	03 Months	40,000		Local	This knowledge is useful to perform office work.
Enrolment to the Higher National Diploma in Public Procurement and Contract Administration	01	04 Months	138,000		Local	This knowledge is useful to perform office work.
First Mid -Career Training Programme for Island Services Officers of Sri Lanka Under the Indian Technical & Economic co-operation (ITEC)	05	13 Days		520,016.24	Abroad (India)	This knowledge is useful to perform office work.
Fiscal Analysis and Forecasting	01	13 Days		105,464.83	Abroad (Singapore)	This knowledge is useful to perform office work.
Fourth Mid - Career Training programme for (Island services officers of Sri Lanka Under the Indian Technical & Economic co - operation (ITEC)	01	14 Days		112,134.50	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on capacity Building for Female officials participating in social Management from Developing Countries	01	15 Days		150,913.46	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Visiting Scholar Programme 2024	01	15 Days		156,624.30	Abroad (Japan)	This knowledge is useful to perform office work and contributing policy decisions
Knowledge Sharing for Sri Lanka Delegation Study Visit	03	05 Days		112,645.26	Abroad (Bangkok, Thailand)	This knowledge is useful to perform office work and contributing policy decisions
Short - term course for Sri Lankan Administrative officers	01	10 Days		81,410.73	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Strengthening and integrating Green, gender and SDG Budgeting in Asia	01	05 Days		63,996.63	Abroad (Bangkok, Thailand)	This knowledge is useful to perform office work and contributing policy decisions
ST 24.40 Fiscal Policy Analysis	02	13 Days		208,383.81	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on Biodiversity Conservation for Development Countries	01	15 Days		149,398.31	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
ASEAN SCP policies and practices	01	04 Days		30,002.29	Abroad (Malaysia)	This knowledge is useful to perform office work and contributing policy decisions
Cash Management and Treasury Single Account Programme	02	06 Days		103,230.50	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on Enhancing performance of Young Official in Developing Countries project profile	01	15 Days		150,903.94	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Financial Strategy for the BRI partner Countries	01	09 Days		103,468.30	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Regional workshop on climate Finance: role of Insurance in financing	01	04 Days		35,140.05	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on Ecotourism Development for Sri Lanka	01	15 Days		122,107.72	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Gender Inequality and Macroeconomics (IMF)	03	06 Days		149,858.47	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Third Mid - Career Training programme	02	14 Days		228,236.96	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on Application and Management of PPP Mode for Sri Lanka	02	15 Days		264,614.31	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on Biodiversity Conservation for Developing Countries	01	15 Days		149,398.31	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Master's Degree program in Taxation and Fiscal policy	01	02 Year		115,521.76	Abroad (Korea)	This knowledge is useful to perform office work and contributing policy decisions

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
ST 24.35 – Macro econometric forecasting and Analysis	01	13 Days		105,408.45	Abroad (Singapore)	This knowledge is useful to perform office work and contributing policy decisions
ST 24.13 – Assessing and Managing Fiscal Risks	01	13 Days		104,742.26	Abroad (Singapore)	This knowledge is useful to perform office work and contributing policy decisions
Impact of Digital Money central Bank Digital Currencies in Fiscal Operations	01	06 Days		127,096.74	Abroad (Tokyo, Japan)	This knowledge is useful to perform office work and contributing policy decisions
0409-0422 Seminar on Capacity Building for think Tanks from BRI Countries	01	15 Days		150,729.49	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
SA 24.37 Macroeconomics of Climate Change	01	13 Days		104,082.52	Abroad (Singapore)	This knowledge is useful to perform office work and contributing policy decisions
Capacity Building for Government officers on Household	01	14 Days		141,618.34	Abroad (Korea)	This knowledge is useful to perform office

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Economy Development for peace Building and Social Integration in North Central provincial council, Sri Lanka						work and contributing policy decisions

7 Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Non 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	Advances 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 Maintenance of Books and Registers				
2.1	Fixed Assets Register has been maintained and updated in terms of the Public Administration Circular No. 267/2018.	Complied		
2.2	Personal Emoluments Register/Personal Emoluments Cards have been maintained and updated.	Complied		
2.3	Register of Audit Queries has been maintained and updated.	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 (GAN 20) has been maintained and updated.	Complied

3 Delegations 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 a manner so as to pass each transaction through two or more officers.	Complied
3.4	The control has been adhered to by the Accountants in terms of the State Accounts Circular No. 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 flows has been submitted to the Department of Treasury Operations on time.	Complied
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5 Audit Queries

5.1	All the audit queries have been replied within the time as specified by the Auditor General.	Complied
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6 Internal Audit

6.1	The Internal Audit Plan had been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) and DMA/1-2019.	Complied
6.2	All the Internal Audit Reports have been replied within one month.	Complied
6.3	Copies of the all Internal Audit Reports have been submitted to the Department of Management Audit in terms of sub- section 40(4) of the National Audit Act, No.19 Of 2018	Complied
6.4	All the copies of Internal Audit Reports have been submitted to the Auditor General in terms of Financial Regulation 134(3).	Complied

7 Audit and Management Committee

7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1/ 2019.	Complied
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8 Asset Management

8.1	The information about purchase and disposals of assets has been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017.	Complied
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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 Board of Survey was conducted and the relevant reports has been submitted to the Auditor General on due date in terms of the Public Finance Circular No. 05/2016.	Complied
8.4	Action in respect of the excess and deficits that were disclosed through the Board of Survey and other relating recommendations has been 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 has 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 have been maintained and updated.	Complied
9.4	The action has been taken in terms of FR 103, 104, 109 and 110 with regard to every vehicle accident.	Complied
9.5	The fuel consumption of the 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 have 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 carried forward from previous years has been settled.	Complied
10.3	The action had been taken in terms of the Financial Regulations regarding balances that had been disclosed through Bank Reconciliation Statements and for which adjustments had to be made and those balances have been settled within one month.	Complied

11 Utilization of Provisions

11.1	The provisions allocated have been spent without exceeding the limits.	Complied
11.2	The commitments not exceeding the provisions that remained at the end of the year as per the FR 94(1) has been entered .	Complied

12 Advances to Public Officers Account

12.1	The limits have been complied with.	Complied
12.2	A time analysis has 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 has been taken as per F.R 571 in relation to disposal of lapsed deposits.	Complied
13.2	The Control Register for general deposits has been updated and maintained.	Complied

14 Imprest Account

14.1	The balance in the cashbook has been remitted to TOD at the end of the year under review.	Complied
14.2	The ad – hoc imprests issued as per F.R 371 settled within one month from the completion of the task.	Complied
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R.371.	Complied
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly.	Complied

15 Revenue Account

15.1	The refunds from the revenue have been made in terms of the regulations.	-
15.2	The revenue collection has been directly credited to the revenue account without crediting to the deposit account.	-
15.3	Returns of Arrears of Revenue has been forwarded to the Auditor General in terms of FR 176.	-

16 Human Resource Management

16.1	The staff has 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 Regulations.	Complied
17.2	Information about the Institution to the public has been provided by a website or other alternative measures and facilities are made through the website or by other means to facilitate public to submit appreciations/ allegations about the Institution.	Complied
17.3	Bi – Annual and Annual reports have been submitted as per Section 08 and 10 of the RTI Act.	Complied

18 Implementing the Citizens Charter

18.1	A Citizens Charter / Citizens Client's Charter has been formulated and implemented by the Institution in terms of the Circular No. 05/2008 (1) of the 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
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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.	It is not require to sign Annual Performance Agreements as per PA Circular 02/2018(I).
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 Paragraphs

20.1	The shortcomings pointed out in the Audit Paragraphs issued by the Auditor General for the previous years have been rectified.	Complied
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Annexure - I



ජාතික විගණන කාර්යාලය

තොසිය කණකකාය්චු අව්‍යාධකම්

NATIONAL AUDIT OFFICE



මෙය ඉකෑල නොවූ නිලධාරී
විවිධ අංශ සංඝ්‍යාල නොවූ
මෙය ඉකෑල නිලධාරී
විවිධ අංශ සංඝ්‍යාල නොවූ

විවිධ අංශ සංඝ්‍යාල නොවූ
මෙය ඉකෑල නිලධාරී
විවිධ අංශ සංඝ්‍යාල නොවූ

දිනය
ත්‍රිතිවන්ති
Date 2025 මැයි 31 දින

ගණන්දීමේ නිලධාරී

ජාතික අයවැය දෙපාර්තමේන්තුවේ

සිරසය 240 - ජාතික අයවැය දෙපාර්තමේන්තුවේ 2024 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

සිරසය 240 - ජාතික අයවැය දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තන්ත්වය පිළිබඳ ප්‍රකාශන, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යාලය ප්‍රකාශන හා මූදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සම්ග සංයෝජිතව කියවිය යුතු හි ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුකුම 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 වාර්ශික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යටා කාලයේදී ඉදිරිපත් කරනු ලැබේ. හි ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුකුම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සම්ග සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යටා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

ජාතික අයවැය දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තන්ත්වය, මූල්‍ය කාර්යාලය හා මූදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තන්ත්වයක් පිළිබඳ කරන බව මා දරන්නා වූ මතය වේ.





1.2 මතය සඳහා පදනම

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

1.3 කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාළ යටහත් 1 කොරෝන් අවධාරණය යොමු කරවමි. මූල්‍ය ප්‍රකාශන රජයේ මූල්‍ය රෙගුලයි 150 හා 151 යහ 2025 පෙබරවාරි 21 දින යාගේයින 2024 දෙසැම්බර් 16 දිනැති රාජ්‍ය ගිණුම මාර්ගෝපදේශ අංක 06/2024 අනුව ජාතික අයවැය දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු යඳහා පූදුව නොවිය හැක. මගේ වාර්තාව ජාතික අයවැය දෙපාර්තමේන්තුව මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මූල්‍ය රෙගුලයි 150 හා 151 යහ 2025 පෙබරවාරි 21 දින යාගේයින 2024 දෙසැම්බර් 16 දිනැති රාජ්‍ය ගිණුම මාර්ගෝපදේශ අංක 06/2024 අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් යාධාරණ තත්ත්වයක් පිළිසිඛ කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙළ කිරීම හා වංචා සහ වැරදි ජේත්තුවන් ඇති විය හැකි ප්‍රමාණාත්මක යාවදා ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙළ කිරීමට හැකි වනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව ජාතික අයවැය දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙළ කිරීමට හැකිවන පරිදි ස්වකීය ආදායම, වියදම්, වත්කම හා බුරකම පිළිබඳ නිසි පරිදි පොන්පන් හා වාර්තා පවත්වා ගෙන යා පූදුය.



ජාතික විගණන පනතේ 38(1)(අ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සංලාභිත අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණනැලීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සංලාභිත වය පිළිබඳව කළින් කළ සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය එලඟායි ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි සේනුවෙන් ඇතිවන ප්‍රමාණාත්මක යාවදු ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මටටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය යැම්වීම් මූල්‍ය ප්‍රමාණාත්මක සාවදු ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හේ සැකුම්පිළික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක යාවදු ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක හාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනීමින් පරිශිලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වනත්තිය විනිශ්චය සහ වනත්තිය යැකුමුපුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හේ වැරදි සේනුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක යාවදු ප්‍රකාශනයන් ඇතිවීමේ අවදානම හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවේවිතව උවිත විගණන පරිපාටි යැලැයුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම සේනුවෙන් සිදුවන ප්‍රමාණාත්මක යාවදු ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවක් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාප ලේඛන යැකුසීමෙන්, වෙනතාන්විත මහජැලිමෙන්, වරදවා දැක්වීමෙන් හේ අභ්‍යන්තර පාලනයන් මහ හැරීමෙන් වැනි සේනු නිසා වන බැවිති.
- අභ්‍යන්තර පාලනයේ සංලාභිත වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවේවිතව උවිත විගණන පරිපාටි යැලැයුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව කිරීම ඇතුළත් මූල්‍ය ප්‍රකාශනවල වූප්‍රහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධින් උවිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගැසීම.



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

මාගේ විගණනය තුළදී හළුනාගත් වැදගත් විගණන සොයාගැනීම, ප්‍රධාන අභ්‍යන්තර පාලන දුරටුවනා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

2. වෙනත් නොතික අවසාන පිළිබඳ වාර්තාව

2018 අංක 19 දෙන ජාතික විගණන පතනේ 6(1)(ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

- (ඇ) මුළු ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වී තිබුණි.
- (ඇ) ඉකුත් වර්ෂයට අදාළ මුළු ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

3. මුළු සමාලෝචනය

3.1 ආදායම් කළමනාකරණය

2015 වර්ෂයේ අයවැය යෝජනාවක් වූ ක්ෂේත්‍ර නිලධාරීන් හට යතුරුපැදි ලබාදීමේ වැඩයටතෙනට අදාළව යතුරු පැදි සඳහා වූ මූලික ගෙවීම, බදු නොවන ආදායමක් ලෙස දෙපාර්තමේන්තුව විසින් 2003.04.00 දරණ ආදායම සංකේතයට ගිණුම්ගත කර තිබු අතර එයේ ලබා දුන් සියලුම යතුරු පැදි 2020 වර්ෂය අවසාන වන විට අදාළ නිලධාරීන්ගේ පෙෂැද්ගැලික අයිතියට පැවරි අවසාන විය යුතුව තිබුණි. එයේ වුවද 2024 දෙසැම්බර් 31 දින වන විටත් සම්පූර්ණ වශයෙන් අයකරගත යුතු මූදල නිශ්චිත ව තහවුරු කර ගැනීමට දෙපාර්තමේන්තුව අපාහැසායත් වී තිබුණු අතර 2024 වර්ෂයේ ආදායම ඇයේතමේන්තු කිරීමේදී එම ආදායම ඇයේතමේන්තු කර නොතිබුණි. තවද, ආදායම ඇයේතමේන්තු පූර්වේකරනය කිරීමේදී අවධානය යොමු නොකරන ලද මෙම ආදායම සංකේතය යටතේ සමාලෝචන වර්ෂයේදී රු.333,509 ක ගුද්ධ ආදායමක් ලැබේ තිබුණි.

3.2 එයදීම් කළමනාකරණය

- (ඇ) සමාලෝචන වර්ෂයේදී පූනරාවර්තන වැය විෂයන් 10 ක් හා මූලධන වැය විෂයන් 03 ක් වෙනුවෙන් අධිප්‍රතිපාදන සාලය තිබීම සේතුවෙන් එම ප්‍රතිපාදන උපයෝගනය කළ පසු ගුද්ධ ප්‍රතිපාදනයන් සියලු වූ සිට සියලු 89 ක් අතර පරායයක ප්‍රතිපාදන ප්‍රමාණයක් ඉතිරි වී තිබුණි.



(ආ) මූලික වියදම් ඇස්තමේන්තුව හා සංගෝධිත වියදම් ඇස්තමේන්තුව සැයලිමේදී වැය විෂයන් 12 කට අදාළව විවලතාවය සියයට 40 ක අඩු විමේ සිට සියයට 333 ක වැඩිවිම දක්වා මු පරායයක් තුළ වෙනස්ව තිබුණි.

3.3 බැරකම් හා බැදීම් වලට එළඹීම

(අ) සමාලෝචන වර්ෂයට අදාළව 2024 දෙසැම්බර් 31 දිනට ගෙවිය යුතුව තිබු එකතුව රු.1,460,706 ක් මු බැරකම් සමාලෝචන වර්ෂයේ බැරකම් ලේඛනයේ සටහන් කර නොතිබුණි.

(ආ) 240-1-1-1501 වැය විෂය අදාළව ඇද්ධ ප්‍රතිපාදනය රු.12,000,000 ක් මු අතර සමාලෝචන වර්ෂයේදී මුළු ප්‍රතිපාදනයටම අදාළව වියදම් ද දරා තිබුණි. කෙසේ මුවද, 1980 ජූලි වර්ෂනයෙන් රැකියා අනිම් මුවන්ට සහන සැලසීමට අදාළව 2024 සැයිතැම්බර් 30 දිනැති ලැයිස්තුවට අනුව රු.1,192,000 ක මුදලක් 2025 පෙරවාරි 11 දින ගෙවා තිබුණි. මෙම වියදම් 2024 වර්ෂයේ ප්‍රතිපාදන ඉක්ම මු බැරකමක් මුත්‍රාත්‍ර එය 2024 දෙසැම්බර් 31 දිනට හාංච්ඡාර මුද්‍රිත SA 92 හි හෝ සමාලෝචන වර්ෂයේ බැරකම් ප්‍රකාශයේ සඳහන් කර නොතිබුණි.

3.4 සීමා ඉක්මවීම

2023 අංක 34 දරන විසරණ පනතේ තෙවන උපලේඛනය අනුව 204 දරන ශීර්ෂයට අදාළව රජයේ නිලධාරීන්ගේ අත්තිකාරම ගිණුම් සඳහා මු ලැබීම වල අවම සීමාව ලෙස කර ගෙන නොතිබුණි.

3.5 ගණනීමේ නිලධාරී විසින් සිදු කළ යුතු සහතිකවීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව දෙපාර්තමේන්තුවේ මූලා පාලනය සඳහා සථිරාධිය අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණනීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සථිරාධියාව පිළිබඳව කළින් කළ සමාලෝචනය සිදුකර ඒ අනුව පද්ධති එලඟයි ලෙස කර ගෙන යුමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතු බවත්, එම සමාලෝචනයන් ලිඛිතව සිදු කර එහි පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතුව තිබුණ්, එවැනි සමාලෝචනයන් සිදු කළ බවට ප්‍රකාශ විගණනයට ඉදිරිපත් කර නොතිබුණි.



3.6 නීති රීකි හා රෙගුලාසිවලට අනුකූල නොවීම

යොමුව

නීතික්ෂණ

ශ්‍රීලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී රජයේ

මුදල් රෙගුලාසි සංග්‍රහය

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2024 යැප්තුමුදල 23 වන දින අනතුරට ලක්ඛී නිවු KO-7551 දරණ මෝටර් රථය සම්බන්ධව අවසන් වාර්තාව හෝ පුර්ණ වාර්තාව මේ දක්වා ඉදිරිපත් කර නොනිවුණි.

4. මෙහෙයුම් සමාලෝචනය

4.1 පරිපුරක සහය සේවා සහ හඳුනී අවශ්‍යතා වගකීම වැය විෂයය

වාර්ෂික ඇයේතමෙන්තු මගින් කිසිදු ප්‍රතිපාදනයන් යලයා ගැනීමකින් තොරව, 2022 මාර්තු 31 දින පිට 2022 ජූලි 22 දින දක්වා වූ කාල පරිවෙශ්දය තුළ රට තුළ පැවති අර්ථදකාරී වාතාවරණය හේතුවෙන් පාර්ලිමේන්තු මන්ත්‍රීවරුන්ගේ පෙළද්‍රලික නිය්වල දේපළ වලට සිදු වූ හානි සම්බන්ධයෙන් පරිපුරක සහය සේවා සහ හඳුනී අවස්ථා වගකීම ව්‍යාපෘතිය මගින් රාජ්‍ය පරිපාලන, ස්ව්‍යම්දේශ කටයුතු, පළාත් සහා හා පළාත් පාලන අමාත්‍යාංශය වෙත ලද පරිපුරක අයවිය ඇයේතමෙන්තු ප්‍රතිපාදන උපයෝගිකරගනීමින් 2023 වර්ෂයේ දී පාර්ලිමේන්තු මන්ත්‍රීවරු 41 දෙනෙකු වෙනුවෙන් රු.මිලියන 1,050 ක් හා සමාලෝචන වර්ෂය තුළ දී පාර්ලිමේන්තු මන්ත්‍රීවරු 32 දෙනෙකුගේ ව්‍යවල දේපළ වලට සිදු වූ හානි වෙනුවෙන් රු.මිලියන 178 ක් ලෙස එකතුව රු.මිලියන 1,228 ක් ගෙවා නිවුණි.

4.2 පළාත් සහා වෙනුවෙන් රජයේ ප්‍රදාන ලබාදීම

පළාත් සහාවලට අදාළ මූල්‍ය ප්‍රකාශන අනුව සමාලෝචන වර්ෂයේදී පළාත් සහා 09 වෙත රජයේ ප්‍රදාන ලෙස රු.මිලියන 428,331 ක් ලබා දී නිවුණි. රජයේ ප්‍රදාන හැර එම පළාත් සහා විසින් යේකරන ලද ආදායම රු. මිලියන 93,077 ක් වී නිවු අතර ඒ තුළ රු.මිලියන 8,355 ක් ආයෝජන ආදායම ද අන්තර්ගත වී නිවුණි. 2024 දෙසැම්බර් 31 දිනට සියලු පළාත් සහා යන මුදල් හා මුදල් වලට සමාන දී වල එකතුව රු.මිලියන 41,782 ක් වී නිවු අතර සහා 05 ක් සනුව එකතුව රු. මිලියන 67,511 ක් ආයෝජන පැවතුණි. ඒ අනුව පළාත් සහා 09 සනුව රු. මිලියන 109,292 ඉහළ දුවයිල වත්කම පවතින බවත්, එමගින් ඉහළ ආයෝජන ආදායමක් උපයන බවත් නීතික්ෂණය වන අතර රජය විසින් විවිධ මූල්‍යන මාර්ග මගින් ලබාගනු ලබන



අරමුදල්, පළාත් සහාවලට රජයේ ප්‍රදන ලෙස ලබා දීමෙන් මෙම තත්ත්වය හා සමයේයක් ලෙස රජයට වන පිරිවැය පිළිබඳව විධිමත් යලකා බැලීමක් සිදු කර ඇති යන්න විගණකයේදී අනාවරණය තොවුණි. තවද, දෙපාර්තමේන්තුවේ තොරතුරු අනුව සමාලෝචන වර්ෂයේදී මහා භාෂේච්චාරය විසින් පළාත් සහා 09 වෙත ලබා දී තිබූ ප්‍රදන විවිනාකම රු.මිලියන 439,383 ක් විම සේනුවෙන් පළාත් සහාවල මූල්‍ය ප්‍රකාශන අනුව තිබූ එකතු ප්‍රදන විවිනාකම අතර රු. මිලියන 11,052 ක වෙනයක් නිරීක්ෂණය විය.

4.3 පාඩු හා භාණි

දෙපාර්තමේන්තුවේ අංක BD/ADM/07/02/09/2025 හා 2025 අප්‍රේල් 09 දිනැති උපිය මතින් විගණකය වෙත ඉදිරිපත් කරන ලද තොරතුරු අනුව KO-7551 දරණ මෝටර් රථය 2024 සැප්තැම්බර් 23 වන දින අනතුරට ලක්ඛී ඇති අතර ඒ සඳහා ලබාගත් රක්ෂණ වන්දිය ලෙස රු.596,250 ලෙස දක්වා තිබුණි. මෙම මුදල රු.323,630 හා රු.272,620 ක් ලෙස අවස්ථා දෙකකදී සමාලෝචන වර්ෂයේදී වාහන අලුත්වැඩියා කරනු ලැබූ ස්ථේන්ත් ඔවෝ ආයතනය වෙත ගෙවා තිබූ නමුත්, එය භාණි පාඩු ලේඛනයේ අයකර ගැනීමට තීරණය කළ විවිනාකම රු.619,300 ක් ලෙස සඳහන් කර තිබුණි.

5. මානාව සම්පන් කළමනාකරණය

2024 දෙසැම්බර් 31 දිනට ජේජ්‍යේ මට්ටමේ තනතුරු 06 ක් ද, ද්‍රිනීක මට්ටමේ තනතුරු 07 ක් ද, ප්‍රාථමික මට්ටමේ තනතුරු 02 ක්ද ඇතුළුව පුරුෂ්පාඩු 15 ක් පැවතුණි. එසේ වුවද, කාර්ය මණ්ඩල සමාලෝචනයක් සිදු කර පවතින පුරුෂ්පාඩු පිරවීමට හෝ අනවාය තනතුරු යටත් කිරීමට හෝ සමාලෝචන වර්ෂය තුළ දෙපාර්තමේන්තුව විසින් කටයුතු කර තොතිබුණි.

ඩී.එෂ.ඩී.එස්. අනුලධිරි

ජේජ්‍යේ සහකාර විගණකාධිපති
විගණකාධිපති වෙනුවට

