



கார்டீய சா஁நா லார்டீய  
செயலாற்றுகை அறிக்கை  
**Performance Report**  
2022

சீயக அயலுய டெயார்டீய  
஡ீடீ, டார்டீய சீயா஁கரகை ச஁ சீயக ஡ுநீசநீ அலாநா஁ய

தேசிய வரவுசெலவுத் திட்டத் துணைக்களம்  
நீது, ஡ாருளாதார உறுது஁஁஁ மற்றும் தேசிய கௌகைகள்  
அமைச்சு

Department of National Budget  
Ministry of Finance, Economic Stabilization and Economic  
Policies

**Annual Performance Report for the year 2022**  
**Department of National Budget**  
**Expenditure Head No. 240**

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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 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 and implementation of the Budget based on a sector-wise Medium Term Expenditure Framework (MTEF) in consistence with the overall Medium Term Macro-Fiscal Framework which is within the Policy Framework of the government and provides the necessary guidance for management of expenditure. This process involves a continuous maintenance of inter-relationship with the line Ministries, Departments, Statutory Agencies of the Government and the other Departments of the General Treasury.

## 1.2 Vision, Mission, Objectives of the Institution

### Vision

Socio – Economic Development through Effective and Efficient Allocation and Management of Public 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.
- Maintaining fiscal discipline.
- Ensure fiscal consolidation.
- Preparation of Annual Estimates for Ministries, Departments and other public institutions and 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 (Domestic and Foreign) and Borrowing Limits in consultation with other Treasury Departments
- Finalizing the preparation of 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 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 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 including authorization.
- Enforcement of control methods to ensure that provisions are utilized for the specific purposes within the approved limits and the fiscal discipline is maintained.
- Collaborating with Spending Agencies to ensure operational efficiency.

- Reallocation and transfer of provisions according to priorities with the aim of efficiency of allocation.
- Management of “Supplementary Support Services and Contingent Liabilities” project (TMV)

### **1.3.3 Advance Account activities**

Taking necessary action for determination of limits for the Commercial, Stores and Public Officer’s Advance Accounts and revision of the limits of those Accounts based on the requests from spending agencies.

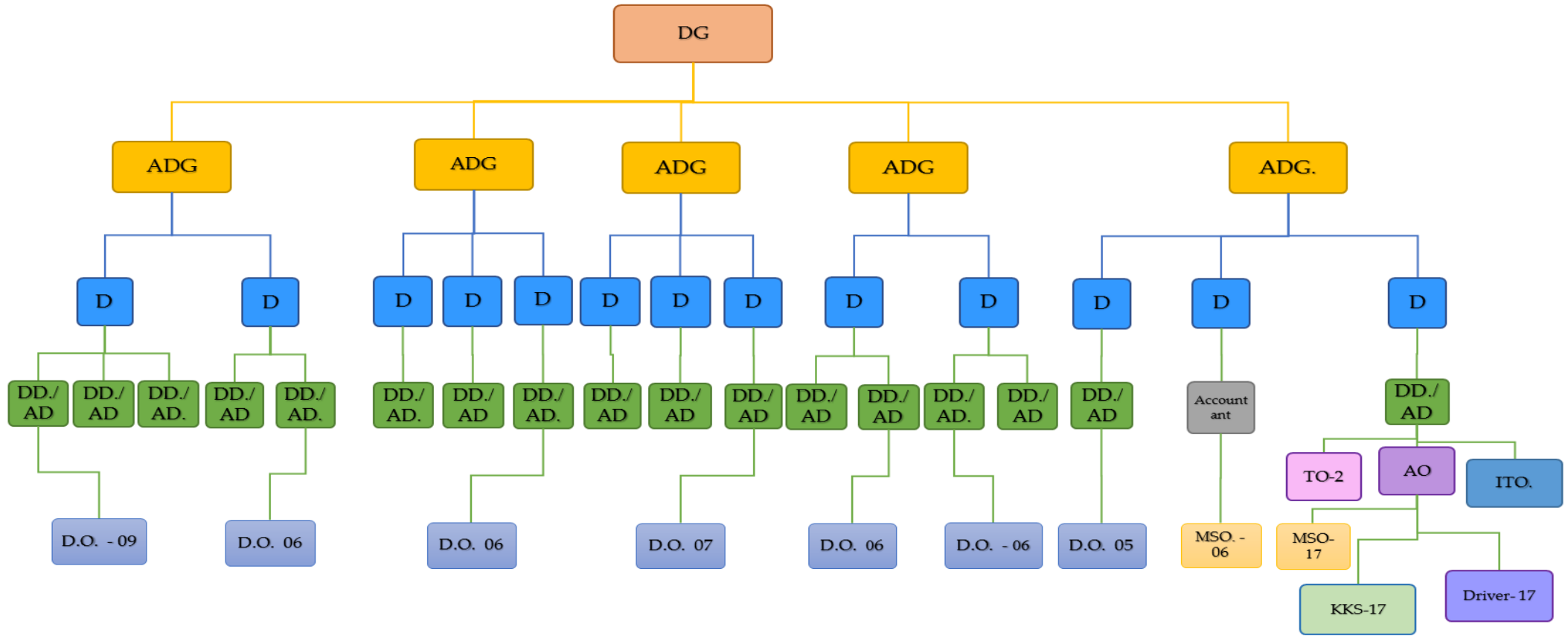
### **1.3.4 Functions related to budget proposals**

- 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 required.
- Implementation of special budget proposals (vehicle leasing/ allowances for July strikers/ providing motor bicycles etc.)

### **1.3.5 Other Functions**

- Rendering support by representing the Treasury at the meetings of the Committee on Public Finance (COPF) which is a Parliamentary subcommittee.
- Rendering support by representing the Treasury at the meetings of the Committee on Public Accounts (COPA) and the Committee on Public Enterprises (COPE) which are Parliamentary subcommittees.
- Preparation of observations on Cabinet Memoranda related to the National Budget.
- Representing the Treasury in Parliamentary Committees and meetings called by His Excellency the President and Hon. Prime Minister.

## 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

T.O. - Translating Officer

KKS. - Office Assistants

## **2 Progress and the Future Outlook**

The Budget for the year 2023 was prepared by following the statutorily stipulated procedures in the year 2022 and the required legal authority has been given by the Appropriation Act No. 43 of 2022.

At the same time, necessary guidance and assistance were given for the implementation of the Budget 2022 approved by the Appropriation Act No. 30 of 2021 which was amended by the Appropriation (Amendment) Act No. 21 of 2022 and the Appropriation (Amendment) Act No. 42 of 2022.

### **2.1 Budget Revisions 2022**

The overall expenditure approved by Parliament for a specific year may be revised with the approval of Supplementary Estimates by Parliament or by submission of an amended bill with the issuance of supplementary special law warrants by the Minister of Finance or by acting in accordance with Section 7 of the Appropriation Act.

The Appropriation Act No. 30 of 2021 for the year 2022 was approved by Parliament on 10.12.2021. The overall expenditure of the Appropriation Act No. 30 of 2021 underwent revisions through all aforesaid methods in the year 2022. Particularly, two amended bills for the Act were submitted and approved in Parliament.

#### **2.1.1 Supplementary Estimates**

Management of public finance amidst socio-economic crises in the mid-2022 was extremely challenging. In particular, the Government had to allocate resources to provide relief to people who faced difficulties due to high inflation and disruptions caused towards the maintenance of livelihoods. In addition, provision had to be made for the increased expenditure of maintenance of public service in the face of steep rise of prices. Based on the above facts, a supplementary estimate of Rs. 695 billion had to be submitted to the Parliament whereas the said supplementary estimate was submitted to Parliament on 08.06.2022 and approved on the same day.

#### **2.1.2 Freezing of Assets under Section 7 of the Appropriation Act**

As an increase in the government revenue in parallel to making provisions for new necessities cannot be expected and due to the difficulty even in collecting the expected revenue, action was taken to freeze a provision of Rs. 300 billion which was identified to be of less priority with the approval of the government in accordance with the powers vested with the Minister of Finance under Section 7 of the Appropriation Act.



### **2.1.3 Appropriation (Amendment) Act No. 21 of 2022**

Due to the Cabinet reshuffle happened in the middle of the year 2022, the structure of the Cabinet of Ministers and the allocation of ministerial subjects underwent a drastic change. The then government ministries were completely abolished and certain ministries were merged into one or a few other ministries. In consequence, a problematic situation arose regarding the responsibility of certain expenditure heads mentioned in the Appropriation Act No. 30 of 2021. Further, maintaining accounting activities in view of the abolition and merging of ministries was also an issue.

In this context, there was a dire necessity to amend the Appropriation Act No. 30 of 2021 in order to ensure the smooth existence of the ministries and to maintain the accounting activities easily and clearly. An Appropriation (Amendment) Bill was prepared in that respect, where the supplementary estimate shown under 2.1.1 above and the necessary adjustments for provisions frozen as indicated under 2.1.2. were included.

In addition, provisions were also included for the additional expenditure which were supposed to be further incurred in the prevalent economic conditions. The Appropriation (Amendment) Bill which was thus prepared was approved by Parliament as the Appropriation (Amendment) Act No. 21 of 2022 on 09.09.2022.

### **2.1.4 Appropriation (Amendment) Act No. 42 of 2022**

In the year 2022, interest rates in the domestic capital market witnessed an unprecedented increase. Further, due to difficulty in raising the expected revenue, the Treasury Bills or Treasury Bonds had to be re-issued in order to release the maturing Treasury Bills and Treasury Bonds.

Since the debt is recorded at the face value of the above debt instruments, an amount higher than that actually received by the Treasury is accounted as debt. Accordingly, as it was difficult to stick to the borrowing limit adopted by the Parliament for the year 2022, an Appropriation (Amendment) Bill was once again submitted to Parliament to increase the borrowing limit by Rs. 663 billion and amend the same accordingly. It was passed in Parliament as the Appropriation (Amendment) Act No. 42 of 2022 on 30 November 2022.

### **2.1.5 Supplementary Special Law Warrants**

The Minister of Finance is authorized by the Constitution to issue special law warrants authorizing to receive money in order to meet the Government expenditure to be charged on the consolidated fund which has been introduced as special law in the 2<sup>nd</sup> Schedule of Appropriation Act. 02 numbers of such special law warrants worth Rs. 251 billion have been issued by the Minister of Finance in the year 2022 to fulfill the requirements for additional funds for the purposes mentioned in Table 2.1.2.

### 2.1.2 Supplementary Special Law Warrants

No.	Expenditure Head No.	Institution	Purpose/ Objective	Amount (Rs.)
01	01	His Excellency the President	Payment of Pension benefits to the former President Gotabhaya Rajapakse from 14.07.2022 to 31.12.2022	544,113
02	249	Department of Treasury Operations	Deficit in the provision allocated for debt servicing	251,000,000,000

## 2.2 Advance Account Activities

Activities under Advance Accounts include the advances provided to public officers and activities of commercial nature, except for the property loan implemented through selected banks. Actual expenditure of the advance Account activities for the year 2022 was Rs. 19.14 billion compared to the estimated maximum expenditure which was Rs. 29.19 billion whereas the actual receipts were Rs. 19.40 billion, compared to the estimated minimum receipts limit of Rs. 23.19 billion. Accordingly, although the Advance Account activities had been carried out within the approved total expenditure limits in the Appropriation Act, No. 30 of 2021, it has been unable to reach the estimated receipts limit.

There was a 4 percent decrease in the performance of advance account activities compared to the year 2021 mainly due to the suspension of credit facilities to staff officers by National Budget Circular 03/2022 until the end of the year 2022. Accordingly, the lending amounted to Rs. 19.95 billion in the year 2021, has decreased to Rs. 19.14 billion in the year 2022. Due to the cabinet reshuffle that took place at the time of preparing the estimates, the inability to accurately identify the cadre under each expenditure head has further adversely affected the performance of advance account activities.

Parliamentary approval has been obtained on 22.03.2023 for 35 advance accounts (including commercial advance accounts) that required revisions in limits in the year 2022 as per Section 8 of Appropriation Act No. 30 of 2021.

## 2.3 Detailed Performance

Action	Activity	Overall Target	Performance
1. Implementation of Appropriation Act No. 30 of 2021 and Expenditure Management.	Issuance of Authorization of Expenditure Circulars giving instructions on expenditure management	Managing public expenditure efficiently.	The National Budget Circular No. 03/2021 dated 21.12.2021 (Authorization of Expenditure in the year 2022 and Public Expenditure Management) was issued.

Action	Activity	Overall Target	Performance
	Authorization of transfer of provisions under Section 5(1) of the Appropriation Act and FR 66 and 69 (Virement Procedure).	Managing expenditure within the approved estimates.	1,556 applications for transfer of provisions have been authorized, out of which, 166 applications were for transfers between programs and 1,360 were for transfers between projects. 30 transfer applications were authorized under the provisions of FR 69.
	Reappropriation of provisions under Section 6(1) of the Appropriation Act.	Providing additional allocation requirements of spending agencies in order to ensure their smooth functioning	Provisions of Rs. 72.7 billion were made for 272 supplementary allocation letters during the year to meet the expenditure of unforeseen, unexpected nature (Ex:- Pandemics, natural disasters) and to meet certain deviations of expenditure estimates.
	Submission of Supplementary estimates on issuance of supplementary allocations to parliament once every two months	Adhering to the provisions of Appropriation Act	11 reports were submitted covering all the supplementary allocations granted.
	Amendment of the Appropriation Act No. 30 of 2021	Making necessary adjustments according to the changes took place in the ministerial structure that existed at the time of the approval of the Appropriation Act No. 30 of 2021, and making provisions required to incur the new essential expenditure	Appropriation (Amendment) Act No. 21 of 2022

Action	Activity	Overall Target	Performance
	Amendment of the Appropriation Act No. 21 of 2022	Increasing the borrowing limits specified under Section 2(1) (b) of the Appropriation (Amendment) Act No. 21 of 2022 by Rs. 663 billion and revising the same accordingly.	Appropriation (Amendment) Act No. 42 of 2022
2. Preparation and formulation of Budget Estimate for the year 2023.	Issuance of guidelines on the preparation of Budget Estimates (Budget Call).	Formulation of the Annual Budget following the guidelines by all spending agencies.	The Budget Circular No. 05/2022 which includes guidelines to prepare budget estimates for the year 2023 was issued on 02.09.2022.
	Preparation of draft Annual Budget Estimate in consultation with the relevant Departments of the General Treasury and spending agencies.	Ensuring the achievement of annual targets of economic and development goals of the Government.	Pre-budget meetings presided by Hon. Minister of Finance were conducted with all relevant stakeholders.
	Conducting Budget discussions with relevant Ministries.	Preparing a budget to meet relevant fiscal targets with proper financial management and financial discipline by prioritizing expenditure.	Review meetings were held with the Secretary to the Treasury, the Deputy Secretaries to the Treasury and the Heads of relevant Departments/Agencies.

Action	Activity	Overall Target	Performance
	Making necessary arrangements to present the Appropriation Bill for 2023 in Parliament.	Submission of the Appropriation Bill to Parliament.	The Appropriation Bill for the year 2023 was published in the Gazette dated 05.10.2022.  The Appropriation Bill was submitted to Parliament on 18.10.2022 (First Reading)
		Printing the budget estimates prepared in terms of the purposes of 2023 and preparing the detailed estimates.	Budget Estimates prepared in line with the activities of 2023 were printed on time and submitted to Parliament and the detailed estimates were prepared and uploaded in the internet.
		Approving the Appropriation Bill in Parliament.	The Budget Speech was presented to Parliament on 14.11.2022 (Second Reading)  The Budget debate was conducted from 15.11.2022 to 08.12.2022  The Appropriation Bill was passed by Parliament on 08.12.2022.  Appropriation Act No. 43 of 2022 was signed by the Hon. Speaker on 08.12.2022
	Issuance of Warrants by the Hon. Minister of Finance	Authorization of Expenditure	Warrants were issued by the Hon. Minister of Finance on 15.12.2022
	Issuance of Authorization of Expenditure Circular giving instructions on expenditure management		The Circular No. 09/2022 dated 27.12.2022 was issued in order to authorize the expenditure for the year 2023 instructing on public expenditure management.

Action	Activity	Overall Target	Performance
3. Advance Account Activities	<p>Preparing the Schedule of Appropriation Act determining the annual limits for Advance Accounts</p> <p>Amending the limits determined for Advance Accounts upon requirements</p>	Smooth functioning of Advance Account activities	<p>Schedule III of the Appropriation Act No. 30 of 2021</p> <p>Limits of 35 advance accounts have been amended during the year, and (on 22.03.2023) the balance standards including the relevant amendments have been submitted to Parliament for approval.</p>
4. Extending support to Parliamentary Executive Committees	Representation at the Committee on Public Accounts, Committee on Public Enterprises and Committee on Public Finance.	Representation of the Department at Parliamentary Executive Committees when summoned, through participation as required.	Due participation has been given by an officer/officers at every Executive Committee meeting which had been summoned.
5. Internal Management of the Department of National Budget.	<p>Submission of following Reports.</p> <p>(a) Performance Report of the Department</p> <p>(b) Appropriation Account</p> <p>(c) Expenditure Overview chapter of the Annual Report of the Ministry of Finance</p>	Submission of reports before the deadlines	<p>Submitted the following reports on time.</p> <p>(a) Performance Report</p> <p>(b) Appropriation Account 2022</p> <p>(c) Expenditure Overview 2022</p>

Action	Activity	Overall Target	Performance
	Capacity Building	Developing human resources through local and foreign training.	07 officers have participated in foreign training programmes conducted online (virtual) and sponsored by foreign agencies while officers have been give local training opportunities in relation 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 in compliance with limits of the Advance Accounts.	Distress loans, bicycle loans, special advances and festival advances amounting to Rs. 5,841,414.78 have been provided, while adhering to authorized limits.
	Responding to Audit Queries.	Minimizing audit queries.	Replied to all audit queries (10 audit queries) forwarded by the Department of Auditor General.
6. Facilitation of Foreign Development Partners (IMF, World Bank, ADB etc.)	Participating in discussions with Development Partners when and where necessary	Interacting with Development partners	Necessary arrangements were made to conduct discussions with Development partners connecting with them physically or through online when necessary.

## 2.4 Public Expenditure Management

### 2.4.1 Transfer of Funds

Section 5 of the Appropriation Act allows Institutions to transfer the unutilized Provisions within the total expenditure limit approved by Parliament under the Virement Procedure mentioned in Financial Regulations. Accordingly, in the year 2022 the National Budget Department has granted approval for 1,556 such transfers under FR 66 and 69 with a value amounting to Rs. 313 billion.

### 2.4.2 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 2022 in order to facilitate the unforeseen, unexpected or urgent funding requirements of spending agencies.

Rs. 67.6 billion had been allocated by the Revised Estimate of the year 2022 and Additional Allocations of Rs. 72.7 billion have been provided for various spending units in the year 2022.

Periodical reports pertaining to these Additional Allocations were submitted in Parliament in line with the requirement of the Appropriation Act, No. 30 of 2021. 11 such reports were tabled in Parliament in 2022. 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.

### 2.4.3 Government Expenditure

It has been reported the total government expenditure including debt repayments was Rs. 5,986 billion in 2022 and that was an increase by 22.7 percent or, in nominal terms, Rs. 1,107 billion compared to Rs 4,879 billion in 2021.

59 percent of the total government expenditure that is, Rs. 3,539 billion was Recurrent Expenditure which is an increase by 28.3 percent in 2022 compared to total recurrent expenditure of Rs. 2,757 of 2021. Total Capital Expenditure of 2022 was Rs. 2,447 billion and in comparison to Rs. 2,122 of 2021 it was an increase of 15.3 percent. Meanwhile, utilization rate of capital expenditure of the Government has further decreased significantly from 43 percent in 2021 to 40.8 percent in 2022.



Table 2.4.3: Government Expenditure by Categories

	Rupees billion	Percentage of Recurrent Exp.	Percentage of Total Exp.
<b>Total Recurrent Expenditure</b>	3,539.2	100	59.12
Personal Emoluments of Central Government	712.9	20.14	11.91
Travelling Expenses	16.1	0.46	0.27
Supplies	159.3	4.50	2.66
Maintenance Expenditure	8.4	0.24	0.14
Services	56.0	1.58	0.94
Transfers (including transfers to the Provincial Councils and Public Institutions)	1,021.1	28.85	17.06
Interest Payments and Discounts	1,565.2	44.22	26.15
Other Recurrent Expenditure	0.2	0.01	0.004
	Rupees billion	Percentage of Capital Exp.	Percentage of Total Exp.
<b>Total Capital Expenditure</b>	1,014.3	100	16.94
Rehabilitation and Improvement of Capital Assets	18.8	1.86	0.31
Acquisition of Capital Assets	74.5	7.35	1.25
Capital Transfers	120.9	11.92	2.02
Acquisition of Financial Assets	438.7	43.25	7.33
Capacity Building	6.3	0.62	0.11
Other Capital Expenditure	355.0	35.00	5.93
<b>Public Debt Amortization</b>	<b>1,432.5</b>		<b>23.93</b>
<b>Total Expenditure</b>	<b>5,986.0</b>		<b>100</b>

### 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<sup>st</sup> December 2022

Budget 2022	Note	Actual Rs. 2022	Actual Readjusted 2021 Rs.	
Rs.				
-	<b>Revenue Receipts</b>			
-	Income Tax			} ACA-1
-	Taxes on Domestic Goods & Services			
-	Taxes on International Trade			
-	Non Tax Revenue & Others	909,850	2,910,000	
-	<b>Total Revenue Receipts (A)</b>	<b>909,850</b>	<b>2,910,000</b>	
-	<b>Non-Revenue Receipts</b>			
-	Treasury Imprests	264,438,000	410,292,000	ACA -3
-	Deposits	100,677	21,396,032	ACA -4
-	Advance Accounts	11,094,209	16,157,388	ACA -5
-	Other Receipts of Main Ledger Account		-	
-	<b>Total Non-Revenue Receipts (B)</b>	<b>275,632,886</b>	<b>447,845,420</b>	
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>	<b>276,542,736</b>	<b>450,755,420</b>	
-	<b>Remittance to the Treasury (D)</b>	2,788,183	355,051	
-	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>	<b>273,754,553</b>	<b>450,400,369</b>	
-	<b>Less: Expenditure</b>			
-	<b>Recurrent Expenditure</b>			
115,320,000	Salaries, Wages & Other Employment Benefits	109,690,082	98,176,842	} ACA - 2(ii)
98,700,000	Other Goods & Services	68,183,852	43,517,457	
19,250,000	Subsidies, Grants and Transfers	18,688,727	17,980,424	
-	Interest Payments			
-	Other Recurrent Expenditure			
233,270,000	<b>Total Recurrent Expenditure (F)</b>	<b>196,562,661</b>	<b>159,674,723</b>	

<b>Capital Expenditure</b>					
1,500,000	Rehabilitation & Improvement of Capital Assets	10	1,375,400	709,749	} ACA - 2(ii)
276,000,000	Acquisition of Capital Assets	11	83,669,711	279,344,079	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
500,000	Capacity Building	14	327,676	663,200	
-	Other Capital Expenditure	15	-	-	
<b>278,000,000</b>	<b>Total Capital Expenditure (G)</b>		<b>85,372,787</b>	<b>280,717,028</b>	
	Deposit Payments		245,579	32,128,384	ACA -4
	Advance Payments		11,219,831	10,612,288	ACA -5
	Other Main Ledger Accounts Payments				
	<b>Main Ledger Expenditure (H)</b>		<b>11,465,410</b>	<b>42,740,672</b>	
	<b>Total Expenditure I = (F+G+H)</b>		<b>293,400,853</b>	<b>483,132,423</b>	
-	<b>Balance as at 31<sup>st</sup> December J = (E-I)</b>		<b>(19,646,304)</b>	<b>(32,732,054)</b>	
	<b>Balance according to the Imprest Reconciliation Statement</b>		<b>(19,646,304)</b>	<b>(32,732,054)</b>	ACA -7
	<b>Imprest Balance as at 31<sup>st</sup> December</b>		<b>-</b>	<b>-</b>	ACA -3

### 3.2 Statement of Financial Position

ACA-P

#### Statement of Financial Position

As at 31<sup>st</sup> December 2022

	Note	Actual	
		2022	2021
		Rs.	Rs.
<b><u>Non-Financial Assets</u></b>			
Property, Plant & Equipment	ACA -6	160,399,842	146,792,044
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA - 5/5 (A)	19,494,871	19,369,248
Cash & Cash Equivalents	ACA -3	-	-


<b>Total Assets</b>		<b>179,894,713</b>	<b>166,161,292</b>
<b><u>Net Assets / Equity</u></b>			
Net Assets		19,494,853	19,224,328
Property, Plant & Equipment Reserve		160,399,842	146,792,044
Rent and Work Advance Reserve	ACA - 5 (B)	-	-
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA -4	18	144,920
Imprest Balance	ACA -3		-
<b>Total Liabilities</b>		<b>179,894,713</b>	<b>166,161,292</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 47 and Annexures to accounts presented in pages from 48 to 55 form an integral part 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 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 : 28.02.2023



Accounting Officer  
Name :  
Designation :  
Date : 24.02.2023



Chief Financial Officer/ Chief Accountant/  
Director (Finance)/ Commissioner (Finance)  
Name :  
Date : 29.02.2023

**K.M.M. Siriwardana**  
Secretary to the Treasury and  
Secretary to the Ministry of Finance,  
Economic Stabilization and National Policies  
The Secretariat  
Colombo 01.

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

**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 31<sup>st</sup> December 2022

	2022 Rs.	Actual Readjusted 2021 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non-Revenue Receipts	-	-
Revenue Collected from the Other Heads	20,261,825	39,177,897
Imprest Received	264,438,000	410,292,000
Advance Recoveries	11,770,213	12,177,795
Deposit Receipts	100,677	21,396,032
<b>Total Cash generated from Operations (a)</b>	<b>296,570,715</b>	<b>483,043,724</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	177,278,244	141,026,699
Subsidies & Transfers	18,688,727	17,980,424
Expenditure on Other Heads	221,122	(60,000)
Imprest Settlement to Treasury	2,788,183	355,051
Advance Payments	11,976,074	10,896,138
Deposit Payments	245,579	32,128,384
<b>Total Cash Flow disbursed for Operations (b)</b>	<b>211,197,928</b>	<b>202,326,696</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(a)-(b)</b>	<b>85,372,787</b>	<b>280,717,028</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash Flow generated from Investing Activities (d)</b>	<b>-</b>	<b>-</b>

**Less - Cash disbursed for:**

Purchase or Construction of Physical Assets & Acquisition of Other Investment	85,372,787	280,717,028
<b>Total Cash Flow disbursed for Investing Activities (e)</b>	<b>85,372,787</b>	<b>280,717,028</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(d)-(e)</b>	<b>(85,372,787)</b>	<b>(280,717,028)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (g)=(c)+(f)</b>	-	-
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash Flow generated from Financing Activities (h)</b>	-	-
<b><u>Less - Cash disbursed for:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total Cash Flow disbursed for Financing Activities (i)</b>	-	-
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)</b>	-	-
<b>Net Movement in Cash (k) = (g) - (j)</b>	-	-
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	-	-
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	-	-

## 3.4 Financial Statements Notes

### 3.4.1 Basis of Reporting

#### 1) Reporting Period

The reporting period for these Financial Statements is from 01<sup>st</sup> January to 31<sup>st</sup> December 2022.

#### 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 & cash equivalents contain local currency notes and coins in hand as at 31st December 2022.

**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 2021 have been made in terms of the changes made to the Financial Statement formats for the year 2022.

**3.5 Performance of the Revenue Collection – N/A****3.6 Performance of the Utilization of Allocation**

Rs. ,000

Type of Provision	Allocation		Actual Expenditure	Utilization as a % of Final Allocation
	Original	Final		
<b>Recurrent</b>	233,270,000	233,270,000	196,562,661	84
<b>Capital</b>	278,000,000	278,000,000	85,372,787	30

### 3.7 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per Financial Position Report as at 31.12.2022	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	160,399,842	160,399,842		100
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in progress	-	-	-	-
9180	Lease Assets	-	-	-	-

### 3.8 Auditor General's Report

During the year 2022, Ten (10) queries were referred to this Department by the Auditor General's Department, all of which were duly answered.



## 4 Performance Indicators

### 4.1 Circulars Issued in 2022 for Incurring Expenditure

It was proposed by the Budget Speech for the year 2022, to issue quarterly warrants for the incurring of expenditure in 2022. A circular was thus issued giving instruction on the issuance of warrants and the management of commitments.

A circular carrying guidelines for the formulation of the Budget in 2022 as well as a circular for the authorization for incurring expenditure under the provisions allocated by the Appropriation Act pertaining to the year 2022 were issued.

Due to the restrained fiscal space several National Budget circulars were issued appropriately for optimal management of public expenditure.

#### Circulars issued in relation to the Public Expenditure Management

Circular Number	Date	Subject
NB/01/2022	02.03.2022	Non-extension of the Term of contract of vehicles obtained by Government Agencies under the Operational Leasing Method
NB/02/2022	01.04.2022	Authorization for incurring Expenditure and Management of Public Expenditure in the year 2022 – Second Quarter of 2022
NB/03/2022	28.04.2022	Controlling Public Expenditure
NB/04/2022	30.06.2022	Authorization for incurring Expenditure and Management of Public Expenditure in the year 2022 – Third Quarter of 2022
NB/05/2022	02.09.2022	Budget Call-2023 (Guidelines for the Preparation of Annual Budget Estimates 2023 within the Medium Term Budgetary Framework 2023-2025)
NB/06/2022	21.09.2022	Authorization for incurring Expenditure under Revised Estimates 2022, Reporting and Accounting of Expenditure for the Year 2022
NB/07/2022	21.10.2022	Management of Vehicles Purchased on the Basis of Operational Lease
NB/08/2022	25.11.2022	Suspension of Expenditure on various Functions
NB/09/2022	27.12.2022	Authorization for incurring Expenditure and Management of Public Expenditure in the year 2023

## 5 Performance of achieving Sustainable Development Goals (SDG)

The 2030 Agenda for Sustainable Development, which have 17 Goals, 169 Targets and 244 Indicators, does not directly apply to the Department of National Budget, as the main responsibility of the department is to estimate and appropriate financial resources required for the functions which should be performed by government agencies including Ministries, Departments.

However, it has been 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 the budgetary process so as to enable them to achieve the SDGs in providing funds for such agencies through the national budget. Accordingly, the 2022 budget has indicated which major projects carried out by the respective institutions are related to the SDGs and sufficient allocations have been made in order to enable them to achieve the goals related to the SDGs.

Furthermore, a computer program is being created by the Sustainable Development Council under the auspices of the United Nations Development Program to identify the distribution of overall budgetary allocations among SDGs and to identify the relationship between budgetary allocations and the SDGs which will thus help identify expenditure priorities in formulation of future budget estimates whereas the Budget Department is extending their support and contribution towards the said purpose.

## 6 Human Resource Profile

### 6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ Excess
Senior	37	28	09
Tertiary	04	04	-
Secondary	68	59	09
Primary	34	28	06
<b>Total</b>	<b>143</b>	<b>119</b>	<b>24</b>

### 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 (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Calculation & Payment of Civil Pension	01	02 days	7,500		Local	This knowledge is important for use in office work
Government Procurement Process	01	02 days	7,500		Local	This knowledge is important for use in office work
Enhancing the attitudes and professional knowledge of office employees and drivers	03	02 days	25,500		Local	To create a conducive office environment for the primary level officers and to develop their knowledge, attitudes and skills.

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment (Rs)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Preparation of Salaries of Public Officers	01	01 day	5000		Local	This knowledge is important for use in office work
Maintenance of Government Vehicles	01	01 day	5000		Local	This knowledge is important for use in office work
Role of Officer-in-charge of Leave	01	01 day	5000		Local	This knowledge is important for use in office work
Post Graduate Course (Business Accounting)	01	2021/2022	62,000		Local	This knowledge is important for use in office work
One day workshop on personal file management	02	01 day	8000		Local	This knowledge is important for use in office work
Proficiency in Official Languages	03	03 months	9926		Local	Proficiency in Tamil Language
Commonwealth Online Training Programme in Government Performance Management (Asia Edition)	01	05 days	-	-	Virtual Foreign	This knowledge is important for use in office work
Macroeconomic Projection	01	12 days	-	-	Virtual Foreign	This knowledge is important for use in preparation of budget estimates
Finance Programming and Policies	01	02 days	-	-	Virtual Foreign	This knowledge is important for use in office work

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment (Rs)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Management of Government Expenditure	03	12 days	-	-	Virtual Foreign	This knowledge is important for use in preparation of budget estimates
Training Programme on Government Payroll System	01	03 days	5,000	-	Virtual Local	This knowledge is important for use in office work related to preparation of accounts
Counselling Workshop on the Implementation of SDGs in Sri Lanka	01	01 Day	-	-	Local	This knowledge is important for use in official work
200 hrs Official Languages Training Programme for Proficiency in Tamil Language	02	26 days	30,000	-	Local	This knowledge is important for use in official work
English Diploma for Junior Executive Officers	01	36 weeks	75,000	-	Local	This knowledge is important for use in official work

## 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
<b>1</b>	<b>The following Financial Statements/Accounts have been submitted on due date</b>			
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	-		
<b>2</b>	<b>Maintenance of books and registers</b>			
2.1	Fixed assets register has been updated and maintained in terms of Public administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards have been updated and maintained	Complied		
2.3	Register of Audit queries has been updated and maintained	Complied		
2.4	Register of Internal Audit reports register has been updated and maintained	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		

2.6	Register for cheques and money orders has been updated and maintained	Complied
2.7	Inventory register has been updated and maintained	Complied
2.8	Stocks Register has been updated and maintained	Complied
2.9	Register of Losses has been updated and maintained	Complied
2.10	Register of Liabilities has been updated and maintained	Complied
2.11	Register of Counterfoil Books (GA – N20) has been updated and maintained	Complied
<b>3 Delegation of functions for financial control (FR 135)</b>		
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 Accounts Circular 17/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied
<b>4 Preparation of Annual Plans</b>		
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
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4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied
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## 5 Audit Queries

5.1	All the audit queries have been replied within the specified time by the Auditor General	Complied
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## 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
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6.2	All the internal audit reports have been replied within one month	Complied
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6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied
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6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied
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## 7 Audit and Management Committee

7.1	Minimum 04 meetings of the Audit and Management Committee have been held during the year as per the DMA Circular I-2019	Complied
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## 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 to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied
8.3	The boards of survey were 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
<b>9 Vehicle Management</b>		
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 have been disposed of within a period of less than 6 months after condemning	Complied
9.3	The vehicle logbooks had been updated and maintained	Complied
9.4	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

<b>10 Management of Bank Accounts</b>			
10.1	The Bank reconciliation statements had been prepared, certified and submitted 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 have been settled	Complied	
10.3	Action has 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 settled those balances within one month	Complied	
<b>11 Utilization of Provisions</b>			
11.1	The provisions allocated had been spent without exceeding the limit	Complied	
11.2	The liabilities had been entered in to not exceeding the provisions that remained at the end of the year after utilization of provisions allocated as per the FR 94(1)	Complied	
<b>12 Advances to Public Officers Account</b>			
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	The advice of the Department of Legal Affairs is sought on further actions
<b>13 General Deposit Account</b>			
13.1	Action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied	
13.2	The control account for general deposits had been updated and maintained	Complied	
<b>14 Imprest Account</b>			

14.1	The balance in the cash book has been remitted to the Department of Treasury Operations at the end of the year under review	Complied
14.2	The ad-hoc sub imprest issued as per F.R.371 has been settled within one month from the completion of the task	Complied
14.3	The ad-hoc sub imprest has been issued not exceeding the limit approved as per F.R.371	Complied
14.4	The balance of the imprest account has been reconciled with the Treasury books monthly	Complied
<b>15 Revenue Account</b>		
15.1	The refunds from the collected revenue have been made in terms of the relevant regulations	-
15.2	The revenue collection had been directly credited to the revenue without crediting to the deposits account	-
15.3	Reports of arrears of revenue has been forwarded to the Auditor General in terms of FR 176	-
<b>16 Human Resource Management</b>		
16.1	The staff had been maintained 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 the Department of Management Services in terms of their circular No.04/2017 dated 20.09.2017	Complied
<b>17 Provision of Information to the Public</b>		
17.1	An information officer has been appointed and a proper register of information is updated and maintained in terms of Right To Information Act and Regulations	Complied

17.2	Information about the institution have been provided by Website and facilities are made through website or alternative means for the public to submit appreciation/ allegations about the institution	Complied
17.3	Bi-Annual or Annual reports have been submitted as per the sections 08 and 10 of the RTI Act	Complied
<b>18 Implementing citizens charter</b>		
18.1	A Citizens' / Clients' Charter has been formulated and implemented by the Institution in terms of the circulars 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 evaluate the formulation and the implementation of Citizens' / Clients' Charter as per paragraph 2.3 of the circular	Complied
<b>19 Preparation of the Human Resource Plan</b>		
19.1	A human resource plan has been prepared based on 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

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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
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## 20 Responding to Audit Paragraphs

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20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the preceding years have been rectified	Complied
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## 8 Annexure- I

### Opinion of the Auditor General on Financial Statements



# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல. }  
My No. }

වීචිට්/එන්බීට්/එල්එල්/2022/11

ඔබේ අංකය  
உமது இல. }  
Your No. }

දිනය  
திகதி }  
Date }

2023 මැයි 31 දින

ගණන්දීමේ නිලධාරී

ජාතික අයවැය දෙපාර්තමේන්තුව

ශීර්ෂය 240 - ජාතික අයවැය දෙපාර්තමේන්තුවේ 2022 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

ශීර්ෂය 240 - ජාතික අයවැය දෙපාර්තමේන්තුවේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2022 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 යථා කාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

ජාතික අයවැය දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2022 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.



**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 ප්‍රකාශන 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 ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම් නිසා ප්‍රමාණාත්මක සාවද්‍ය



ජාතික විගණන කාර්යාලය  
ජ්‍යෙෂ්ඨ ගණකාධිපති අංශය  
NATIONAL AUDIT OFFICE

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, වේතනාන්විත මහභැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් 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(1)(ඇ) වගන්තිය ප්‍රකාරව මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන වේ.





2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

2015 වර්ෂයේ අයවැය යෝජනාවක් වූ ක්ෂේත්‍ර නිලධාරීන් හට යතුරුපැදි ලබාදීමේ වැඩසටහනට අදාළව යතුරුපැදි සඳහා වූ මූලික ගෙවීම්, බදු නොවන ආදායමක් ලෙස දෙපාර්තමේන්තුව විසින් 2003.04.00 දරන ආදායම් සංකේතාංකයට ගිණුම්ගත කර තිබූ අතර එසේ ලබා දුන් සියළුම යතුරුපැදි 2020 වර්ෂය අවසාන වන විට අදාළ නිලධාරීන්ගේ පෞද්ගලික අයිතියට පැවරී අවසාන විය යුතුව තිබුණි. එසේ වුවද එම වැඩසටහනට අදාළව මූලික ගෙවීම් ලෙස රු.909,850 ක ශුද්ධ ආදායමක් 2022 වර්ෂය තුළදීත් ලැබී තිබුණි. ඒ අනුව අදාළ අයවැය යෝජනාව ක්‍රියාත්මක කර අවසන්ව තිබියදීත්, ඊට අදාළ විධිමත් උපදෙස් ලබා දෙමින් ගිණුම්ගත කිරීම අවසන් කර නොතිබුණි.

2.2. වියදම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) සමාලෝචිත වර්ෂයේදී පුනරාවර්තන වැය විෂයන් 6 ක් හා මූලධන වැය විෂයයන් 3 ක් වෙනුවෙන් අධි ප්‍රතිපාදන සලසා තිබීම හේතුවෙන් එම ප්‍රතිපාදන උපයෝජනය කළ පසු ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 22 ක සිට සියයට 70 ක් අතර පරාසයක ප්‍රමාණයක් ඉතිරි වී තිබුණි.

(ආ) 2102 වැය විෂයය යටතේ ගෘහ භාණ්ඩ හා කාර්යාල උපකරණ මිලදීගැනීමට සමාලෝචිත වර්ෂය තුළ ද උක්ත වැය විෂයයට අදාළව රු.4,000,000 ක වාර්ෂික ඇස්තමේන්තු ප්‍රතිපාදනයක් වෙන් කර තිබූ අතර, ඉන් වර්ෂය අවසානයේ සියයට 39 ක ප්‍රතිපාදන ඉතිරි වී තිබුණි.

2.3 අත්තිකාරම් ගිණුම්

2.3.1 රජයේ නිලධාරීන්ට අත්තිකාරම් ගිණුම

2015 සැප්තැම්බර් 23 දින සිට සේවය අතහැර ගිය නිලධාරියෙකුගෙන් අයවිය යුතු රු.150,119 ක ණය ශේෂය 2022 දෙසැම්බර් 31 දින වන විටත් නිරවුල් වී නොතිබුණි.

2.4 බැරකම් හා බැඳීම්වලට එළඹීම

මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් බැඳීම් හා බැරකම් පිළිබඳ ප්‍රකාශයෙහි (ඇමුණුම iii) 240-1-1-0-1101 යටතේ දක්වා තිබූ බැරකම් වටිනාකම රු.28,117 ක් පමණක් වුවත්, විගණන පරීක්ෂාවේදී අනාවරණය වූ සමාලෝචිත වර්ෂයට අදාළ රු.38,128 ක් වූ බැරකම්, බැඳීම් හා බැරකම් පිළිබඳ ප්‍රකාශයෙහි දක්වා නොතිබුණි.



ජාතික විගණන කාර්යාලය  
ලාංකීය සංගණකාර්යාලය  
NATIONAL AUDIT OFFICE

2.5 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

2020 අගෝස්තු 28 දිනැති රාජ්‍ය මුදල් වක්‍රලේඛ අංක 02/2022 හි 10 ඡේදය හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(2) වගන්තිය ප්‍රකාරව විගණකාධිපතිවරයා වෙත වාර්ෂික මූල්‍ය ප්‍රකාශන සමඟ වාර්ෂික කාර්ය සාධන වාර්තාව ද ඉදිරිපත් කළ යුතු වුවද, රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව විසින් 2022 වර්ෂයේ වාර්ෂික වාර්තාව 2023 පෙබරවාරි 28 දින වන විට විගණකාධිපතිවරයා වෙත ඉදිරිපත් කර නොතිබුණි.

3 මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) 2021 අංක 30 දරන විසර්ජන පනතේ තෙවන උපලේඛනය යටතේ වන අත්තිකාරම් කාර්යයන් වෙනුවෙන් පාර්ලිමේන්තුව විසින් අනුමත කළ පහත විස්තර සඳහන් සීමාවන් භාණ්ඩාගාර පොත් අනුව පිළිපැද නොතිබුණු අවස්ථා අනාවරණය විය. පනතේ 8(1)(ආ) වගන්තිය ප්‍රකාරව 2023 මැයි 31 දින වනවිට පාර්ලිමේන්තුව වෙත ඉදිරිපත් කර එම සීමාවන් සංශෝධනය කර ගත යුතුව තිබුණත්, 2022 මැයි 19 දින වන විටත් එම සීමාවන් සංශෝධනය කර ගත් බව තහවුරු කිරීමේ සාක්ෂි විගණනයට ඉදිරිපත් කර නොතිබුණි.

(i) රජයේ නිලධාරීන්ට අත්තිකාරම් කාර්යයන් 02 කට අදාළ උපරිම වියදම් සීමාව එකතුව රු.602,888 කින් ඉක්මවා වියදම් කර තිබුණි.

(ii) විෂය අංක 31002 - රජයේ කර්මාන්තශාලා දෙපාර්තමේන්තුවේ කළ වැඩ අත්තිකාරම් ගිණුමේ උපරිම වියදම් සීමාව රු.76,900,472 කින් ඉක්මවා රු.196,900,472 ක් වැය කර තිබුණි.

(ආ) ජාතික අයවැය දෙපාර්තමේන්තුව මගින් අධීක්ෂණය කරනු ලබන ආයතන 117 ට අදාළ ක්‍රියාකාරී සැලැස්මේ හෝ ක්‍රියාකාරකම්හි 2022 දෙසැම්බර් 31 දිනට කාර්යසාධනය අදාළ තොරතුරු විගණනයට ඉදිරිපත් නොකෙරුණි.



3.2 1980 ජූලි වැඩ වර්ජනයට සහභාගි වී රැකියා අහිමිවූවන්ට සහන සැලසීම

1980 ජූලි වැඩ වර්ජනයට සහභාගි වී රැකියා අහිමිවූ ස්ථිර ජීවනෝපාය මාර්ගයක් නොමැති වූ වයස අවුරුදු 65 සම්පූර්ණ වූ පුද්ගලයන්ට සහන සැලසීම සඳහා දීමනාවක් ලබාදීමට අයවැය යෝජනා මඟින් 2013 වර්ෂයේ සිට අනුමත වී තිබුණි. ඒ අනුව 2013 වර්ෂයේ සිට 2014 දෙසැම්බර් 31 දක්වා මසකට රු.5,000 බැගින් ද, 2015 ජනවාරි 01 දින සිට 2015 දෙසැම්බර් 31 දක්වා මසකට රු.6,000 බැගින් ද, 2015 දෙසැම්බර් 31 දිනෙන් පසුව එක්වරක් පමණක් ගෙවනු ලබන රු.250,000 ක දීමනාවක් ද ලබා දීමට අයවැය යෝජනා ක්‍රියාත්මක වී තිබුණි. නමුත් දෙපාර්තමේන්තුව මේ සඳහා හිමිකම් ලබන්නන් නිශ්චිත වශයෙන් හඳුනා ගැනීමක් සිදුකර නොතිබුණි. මෙම තත්ත්වය දිගින් දිගටම විගණනය විසින් පෙන්වා තිබුණ ද ඒ සම්බන්ධව මේ දක්වා පැහැදිලි ක්‍රියාමාර්ග ගැනීමට කටයුතු කර නොතිබුණි. කෙසේ වෙතත්, 2022 වර්ෂය තුළදී ප්‍රතිලාභීන් 69 දෙනෙකු සඳහා එක්වරක් පමණක් ගෙවනු ලබන දීමනාව වූ රු.250,000 බැගින් රු.17,250,000 වටිනාකමින් යුතු මුදලක් ගෙවීමට දෙපාර්තමේන්තුව කටයුතු කර තිබුණි.

3.3 වත්කම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) 2021 ජූනි 11 දින මුදල් අමාත්‍යාංශය විසින් ගිලන් රථ 50 ක්, චතුර බවුසර් 50 ක් හා ඩබල් කැබ් රථ 50 ක් මූල්‍ය කල්බදු ක්‍රමය යටතේ ලබා ගැනීම සඳහා අමාත්‍ය මණ්ඩලය වෙත ඉදිරිපත් කර තිබූ සංදේශයට 2021 ජූනි 29 දින අනුමැතිය ලබා දී තිබුණි. ඒ සමඟ නොමිලේ ලබා දීමට එකඟ වී තිබූ චතුර බවුසර් 02 හා ඩබල් කැබ් රථ 12 ද මූල්‍ය කල්බදු ක්‍රමය යටතේ මිලදී ගැනීමට 2021 ජූලි 28 දින ඉදිරිපත් කර තිබූ සංදේශයට 2021 අගෝස්තු 18 දින අමාත්‍ය මණ්ඩල අනුමැතිය ලබා දී තිබුණි. ඒ අනුව, ගිලන් රථ 50 ක්, චතුර බවුසර් 52 ක් හා ඩබල් කැබ් රථ 62 ක් මූල්‍ය කල්බදු ක්‍රමය යටතේ 2021 වර්ෂයේදී මිලදී ගෙන තිබුණි. ඒ අනුව 2021 වර්ෂය අවසානය වන විට මෙම වාහන 164 ආනයනය කර තිබූ අතර 2021 දෙසැම්බර් 31 දිනවන විට ඉන් වාහන 76ක් මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුවේ ලියාපදිංචි කර තිබූ අතර වාහන 51ක් වාහන අවශ්‍ය කරන ආයතන වෙත භාර දී තිබුණි. විස්තර පහත පරිදි වේ.



ජාතික විගණන කාර්යාලය  
 தேசிய கணக்காய்வு அலுவலகம்  
 NATIONAL AUDIT OFFICE

වහන වර්ගය	2021 වර්ෂය තුළ		2022 වර්ෂය තුළ	
	ලියාපදිංචිය සම්පූර්ණ කළ වහන සංඛ්‍යාව	ආයතන වෙත පවරා දුන් කාලපරිච්ඡේදය	ලියාපදිංචිය සම්පූර්ණ කළ වහන සංඛ්‍යාව	ආයතන වෙත පවරා දුන් කාලපරිච්ඡේදය
ගිලන් රථ	25	00	25	50
කැබ් රථ	51	51	11	11
වතුර බවසර්	00	00	52	52
එකතුව	76	51	88	113

තවද යථාරූපී සංකල්පය අනුව ස්ථාවර වත්කම් පිළිබඳ වාර්තා කිරීමේදී නීතිමය අයිතිය කුමක් වුවත්, වත්කම ආර්ථික ප්‍රතිලාභ අත්කර දෙන්නේ නම් එහි ප්‍රායෝගික යථාර්තය පදනම් කර ගත යුතු අතර අනාවරණ සංකල්පය අනුව මූල්‍ය වාර්තා ඉදිරිපත් කිරීමේදී අදාළ කාලපරිච්ඡේදයට අයත් සියලු තොරතුරු, මූල්‍ය වාර්තා පරිහරණය කරන පාර්ශවයන්ට අනාවරණය කළ යුතුය. එසේවෙතත් මෙම වහන 164හි එකතු වටිනාකම රු.1,693,839,615 ක් 2022 වර්ෂයේ මූල්‍ය කල්බදු යටතේ මිලදී ගෙන තිබූ වත්කම් ලෙස සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන තුළ ගිණුම් ගත කර තිබුණි.

- (ආ) දෙපාර්තමේන්තුව විසින් වහන අවශ්‍ය කරන ආයතන වෙත එම වහන පවරා දීමට කටයුතු කර ඇති බව දන්වා තිබුනද ආයතන 15 ක් විසින් එම වහන භාරගත් බවට ලිඛිත සාක්ෂියක් හෝ විගණනය වෙත ඉදිරිපත් නොවිනි.

3.4 පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය

- (අ) සමාලෝචිත වර්ෂය තුළ වෙනත් වියදම් ශීර්ෂ වෙත ජාතික අයවැය දෙපාර්තමේන්තුවේ පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය යටතේ පුනරාවර්තන වියදම්වලට අදාළව අමාත්‍යාංශ, දෙපාර්තමේන්තු හා දිස්ත්‍රික් ලේකම් කාර්යාල 81 කට අදාළව නිකුත් කර තිබූ ප්‍රතිපාදනයන්ගෙන් එකතුව රු.23,424,731,937 ක් වුවත්, ACA-2(ඒ)(ii) ආකෘතියෙහි එම වටිනාකම රු.23,092,547,937 ක් ලෙස දක්වා තිබුණි. ඒ අනුව, ලබා දුන් ප්‍රතිපාදනයේ රු.332,184,000 ක නොසැසඳීමක් විය.
- (ආ) මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් ACA-2(ඒ)(ii) හා ACA-2(ඒ) (iv) ආකෘතීන් අනුව ආයතන වෙත පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය යටතේ ලබා දුන් පුනරාවර්තන හා මූලධන ප්‍රතිපාදනයේ වටිනාකම් පරිපූරක ඇස්තමේන්තුව සමඟ සැසඳීමේදී ප්‍රතිපාදනයන් ලබා දී තිබූ ආයතනයන්හි වෙනස්කම් නිරීක්ෂණය විය. විස්තර පහත දැක්වේ.



ACA-2(ඒ)(ii) ආකෘතිය අනුව ප්‍රතිපාදන ලබා දුන් ආයතනය	පරිපූරක ඇස්තමේන්තු අනුව ප්‍රතිපාදන ලබා දුන් ආයතනය	ලබා දී තිබූ ප්‍රතිපාදන මුදල (රු.)	බල අංකය
<b>පුනරාවර්තන වියදම්</b>			
• වෙළඳ, වාණිජ හා ආහාර සුරක්ෂිතතා අමාත්‍යාංශය	වැවිලි කර්මාන්ත අමාත්‍යාංශය	55,000,000	155
• වෙළඳ, වාණිජ හා ආහාර සුරක්ෂිතතා අමාත්‍යාංශය	වැවිලි කර්මාන්ත අමාත්‍යාංශය	314,312	175
<b>මූලධන වියදම්</b>			
• ශ්‍රී ලංකා නාවික හමුදාව	නාගරික සංවර්ධන හා නිවාස අමාත්‍යාංශය	486,000,000	260

(ඇ) පරිපූරක ඇස්තමේන්තු බල අංකය 123 යටතේ පුනරාවර්තන ප්‍රතිපාදන රු.3,000,000 ක් හා මූලධන ප්‍රතිපාදන රු.5,000,000 ක් ලෙස වෙළඳ, වාණිජ හා ආහාර සුරක්ෂිතතා අමාත්‍යාංශය වෙත ලබා දී තිබුණි. නමුත්, මූල්‍ය ප්‍රකාශන තුළ ACA-2(ඒ)(ii) හා ACA-2(ඒ) (iv) ආකෘතීන් අතර පුනරාවර්තන ප්‍රතිපාදනය රු.5,000,000 ක් ලෙසත් මූලධන ප්‍රතිපාදනය රු.3,000,000 ක් ලෙසත් සඳහන් කර තිබුණි.

3.5 හානි/ පාඩු

සමාලෝචිත වර්ෂය තුළ ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් පොත්වලින් කපාහැරීම් පිළිබඳ ප්‍රකාශයෙහි (ඇමුණුම ii) හි සඳහන් වර්ෂය තුළ මු.රෙ. 109 යටතේ වන පොතෙන් කපාහැරීම් හා අය කර ගැනීම් යටතේ 2022 වර්ෂය තුළ අවස්ථා 3 කදී සිදු වී තිබූ රු.100,700 ක හානි හා එක් අවස්ථාවකට අදාලව වූ රු.42,000 ක අයකර ගැනීම් පිළිබඳ තොරතුරු ඇතුළත් කර නොතිබුණි.

4. මානව සම්පත් කළමනාකරණය

2022 දෙසැම්බර් 31 දිනට ජ්‍යෙෂ්ඨ මට්ටමේ නතතුරු 08 ක් ද, ද්විතීක මට්ටමේ නතතුරු 09 ක් ද, ප්‍රාථමික මට්ටමේ නතතුරු 06 ක් ද ලෙස එකතුව පුරප්පාඩු නතතුරු සංඛ්‍යාව 23 ක් පැවතුණි.

බී.ඕ.බී.ප්‍රනාන්දු  
 ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති  
 විගණකාධිපති වෙනුවට