



கார்டீய சா஁ன வார்டீய

செயலாற்றுகை அறிக்கை

Performance Report

2023

சீனிக அயலுய டெயார்டீயுன்ருவ
மூடல், ஈர்டீய சீயாகரண சய சீனிக பூனியனீனீ அலாநயாண்டய

தேசிய வரவுசெலவுத் திட்டத் துணைக்களம்
நுதி, ஡ாருளாதார உறுதுப்பாடு மற்றும் தேசிய கௌகைகள் அமைச்சு

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

Annual Performance Report for the Year 2023**Department of National Budget****Expenditure Head No. - 240****Contents**

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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
- 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 “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.)

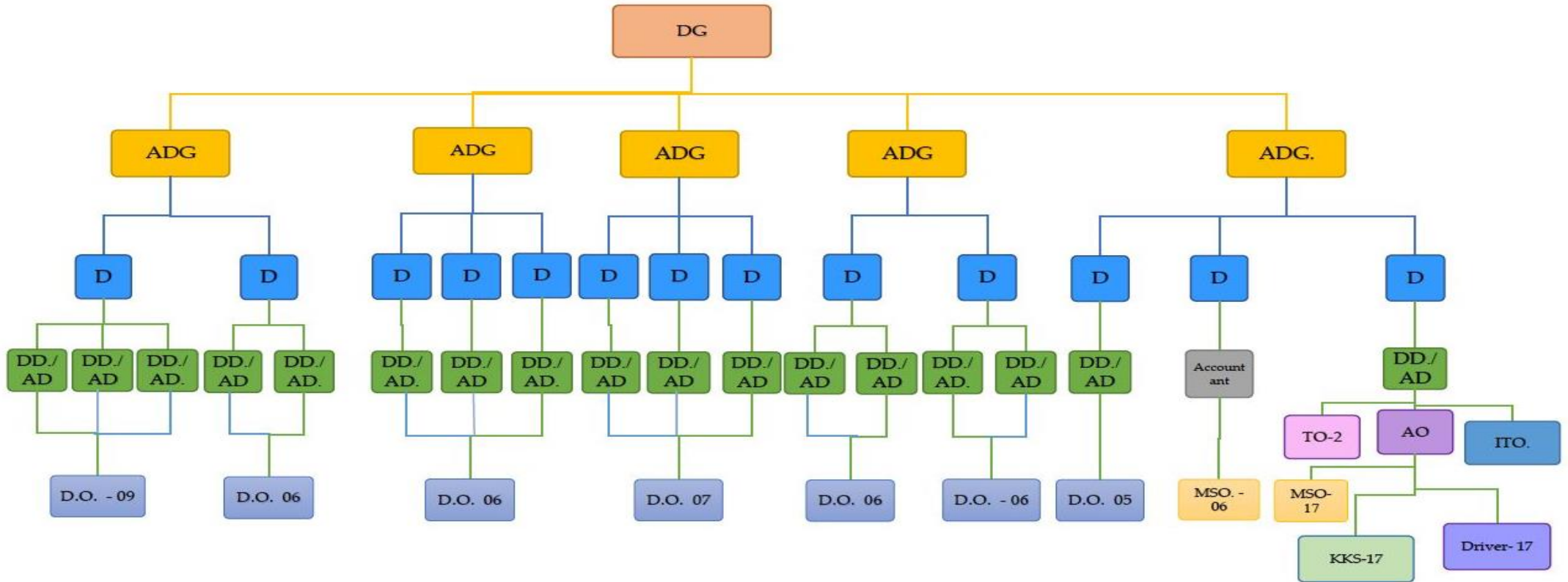
1.3.5 Activities related to Budget of the State Owned Enterprises and the Statutory Institutions

- Providing necessary assistance for allocation and operationalization of provisions to the State Owned Enterprises and the Statutory Institutions.
- Granting approval in terms of Section 8(2) (b) of the Finance Act, No. 38 of 1971 for the capital budget of the relevant Institutions.
- Granting approval for incurring expenditure from the Consolidated Fund subject to Public Enterprises Circular No. 17 dated 28.10.2023 in respect of the foreign tours of the officers in the Statutory Institutions for which provisions have been allocated through the Estimates.
- Providing recommendations to the Department of Treasury Operations to release imprests.
- Providing required assistance in arriving at the policy decisions in respect of the State Owned Enterprises and the Statutory Institutions.

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

Acc. - Accountant
AO - Administrative Officer
Tra. - Translator
KKS - Office Assistant

2 Progress of the Year 2023 and the Future Outlook

The Budget for the year 2024 was prepared during the year 2023 by following the statutorily stipulated procedures and the required legal authority in this respect had been provided by the Appropriation Act, No. 34 of 2023.

At the same time, necessary guidance and assistance had been provided for the implementation of the Budget 2023, which was approved by the Appropriation Act, No. 43 of 2022.

2.1 Performance in Detail

Task	Activities	Overall Target	Performance
1. Implementation of the Appropriation Act, No. 43 of 2022 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. 09/2022 dated 27.12.2022 was issued (authorization for incurring expenditure and management of public expenditure in the Year 2023).
	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 1,383 requests for transfer of provisions. Of the said requests, 48 requests were for transfer between Programmes and 1,335 requests were for transfer between projects. Authorization under F.R. 69 was granted in respect of 30 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	Provisions of Rs. 258.7 billion had been re-appropriated to the Expenditure Heads in response to 413 letters requesting supplementary allocations during the year to meet the expenditure of

Task	Activities	Overall Target	Performance
		functioning.	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.	11 reports were submitted to Parliament covering all the supplementary allocations granted.
2. Preparation of Budget Estimates for the year 2024.	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. 04/2023 which included the guidelines on the preparation of the Budget Estimates for the year 2024 was issued on 04.08.2023.
	Preparation of draft Annual Budget Estimates in consultation with the relevant Departments of the General Treasury and the Spending Agencies	Ensuring the achievement of annual targets of economic and development goals of the Government.	Pre-budget meetings presided over by Hon. Minister of Finance were conducted with all relevant stakeholders.
	Conducting budget discussions with relevant Ministries	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 with the Secretary to the Treasury, the Deputy Secretaries to the Treasury and the Heads of relevant Departments/Agencies.

Task	Activities	Overall Target	Performance
	<p>Making necessary arrangements to present the Appropriation Bill for the year 2024 in Parliament.</p>	<p>Submission of the Appropriation Bill to Parliament.</p> <p>Printing the budget estimates prepared in terms of the activities of 2024 and preparing the detailed estimates.</p> <p>Approving the Appropriation Bill in Parliament.</p>	<p>The Appropriation Bill for the year 2024 was published in the Gazette dated 27.09.2023.</p> <p>The Appropriation Bill was submitted to Parliament on 05.10.2023 (First Reading).</p> <p>Budget Estimates prepared in line with the activities of 2024 were printed on time and submitted to Parliament and the detailed estimates were prepared and uploaded in the web site.</p> <p>The Budget Speech was presented in Parliament on 13.11.2023 (Second Reading).</p> <p>The Budget Debate was conducted from 14.11.2023 to 13.12.2023.</p> <p>The Appropriation Bill was passed by Parliament on 13.12.2023.</p> <p>Appropriation Act, No. 34 of 2023 was signed by the Hon. Speaker on 15.12.2023.</p>

Task	Activities	Overall Target	Performance
	<p>Issuance of Warrants by the Hon. Minister of Finance</p> <p>Issuance of Authorization of Expenditure Circular giving instructions on expenditure management</p>	<p>Authorization of Expenditure</p>	<p>Warrants were issued by the Hon. Minister of Finance on 18.12.2023.</p> <p>The Circular No. 05/2023 dated 29.12.2023 was issued to authorize incurring the expenditure for the year 2024 and instructing on the public expenditure management.</p>
<p>3. Advance Account Activities</p>	<p>Obtaining Parliamentary approval pertaining to the Advance Account Activities in which limits has been amended during 2022.</p> <p>Preparing the Schedule III of the Appropriation Act specifying the annual limits for Advance Accounts.</p>	<p>Enforcing the amended limits of the Advance Account Activities in terms of the Section 8 of the Appropriation Act.</p> <p>Smooth functioning of the Advance Account activities.</p> <p>Facilitating Public Officers to obtain loans and advances under a minimum interest rate.</p>	<p>Parliamentary approval has been obtained through 36 Orders under 07 resolutions during the year 2023 in respect of amending the limits of 30 Advance “B” Accounts and 6 Commercial Advance Accounts pertaining to the year 2022.</p> <p>Schedule III of the Appropriation Act, No.43 of 2022.</p> <p>During the year under review, loans/ advances amounting to Rs. 14,430 million have been granted.</p> <p>During the year under review, interest income of Rs. 1,455 million has been earned.</p>

Task	Activities	Overall Target	Performance
	Vary the limits specified for Advance Accounts based on the requirement.	<p>Maintaining Stores and Other Advance Accounts without any loss.</p> <p>Maintaining Commercial Advance Accounts in a profitable manner.</p> <p>Obtaining Parliamentary approval for amending the limits before 31st of the succeeding year.</p>	<p>03 Stores Advance Accounts and 05 other Advance Accounts had been maintained without loss during the year under review.</p> <p>A profit of Rs. 329.5 million from 03 relevant Commercial Advance Accounts had been credited to the Consolidated Fund.</p> <p>Limits of 26 Advances to Public Officers Accounts and 05 Commercial Advance Accounts for activities of commercial nature had been amended during the year under review.</p>
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.

Task	Activities	Overall Target	Performance
5. Internal Management of the Department of National Budget.	Submission of the following Reports (a) Performance Report of the Department (b) Financial Statements (c) Chapter on Review of Government Expenditure included in the Annual Report of the Ministry of Finance	Submission of the reports before the stipulated deadlines.	Submitted the following reports on the stipulated dates. (a) Performance Report (b) Financial Statements 2023 (c) Review of Expenditure 2023
	Capacity Building	Human resources development through local and foreign training.	22 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.
	Responding to Audit Queries	Minimizing the receipt of audit queries	Replied to all audit queries (04 audit queries) forwarded by the Department of Auditor General.

Task	Activities	Overall Target	Performance
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 relating to the following legislations.</p> <ul style="list-style-type: none"> ▪ Fiscal Management Act ▪ Public Debt Management Act ▪ Parliamentary Budget Office Act

2.2 Pubic Expenditure Management

2.2.1 Implementation of the Budget 2023

The Appropriation Act, No. 43 of 2022 for the year 2023 was approved by Parliament on 08.12.2022. In terms of the Appropriation Act, the overall recurrent expenditure of the Government stood at Rs. 4,654,262 million and Capital Expenditure and Loan Repayments stood at Rs. 1,219,797 million and Rs. 2,025,440 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 03 Supplementary Estimates, 02 Supplementary Special Law Warrants issued by the Minister of Finance which were approved by Parliament and in

addition with the approval of 183 applications for Virement Procedure and transfers of provisions during the year.

- Recurrent Expenditure - Rs. 5,230,262 million
- Capital Expenditure - Rs. 1,440,297 million
- Loan Repayment - Rs. 11,025,440 million

Accordingly, the total expenditure which stood at Rs. 7,899,499 million as mentioned in the Appropriation Act, No. 43 of 2022 had been amended to Rs. 17,695,999 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

As a result of negotiations entered by the government under the Extended Fund Facility of the International Monetary Fund, an allocation of Rs. 231.5 billion was required for the allocating requisite budgetary provisions for restructuring of the balance sheets of the Ceylon Electricity Board and the Sri Lankan Air Lines Limited. To this effect, Minister of Finance has provided allocations through a Supplementary Estimate.

The Ministry of Health has also submitted a Supplementary Estimate of Rs. 20 billion to Parliament to obtain additional allocations to settle payments for the medical supplies and other essential commitments. Since provisions of a selected Expenditure Head of the Health Ministry has been freezed in parallel, it does not impact on the overall Expenditure Estimates.

In addition, a Supplementary Estimate of Rs. 16.5 billion has been submitted to Parliament in order to obtain additional allocations for food and uniforms of the Sri Lanka Army. Since provisions of a similar allocation has also been freezed in parallel, it does not affect the overall Expenditure Estimates.

The said Supplementary Estimates had been approved by Parliament on 09.11.2023, 15.11.2023 and 11.12.2023 respectively.

2.2.3 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.

An allocation of Rs. 9 billion was required for the requirement of restructuring of the domestic debt under the Extended Fund Facility of the International Monetary Fund and due

to the signing of the Supplementary Special Law Warrant for the said purpose by the Minister of Finance, figures of the entire budget underwent significant change.

Including the said amount, the Hon. Minister of Finance has issued 02 Supplementary Special Law Warrants amounting to Rs. 9,565 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	249	Department of Treasury Operations	Making necessary technical adjustments/accounting adjustments to support the loan re-issue process	9,000,000,000,000
02	249	Department of Treasury Operations	Accounting the discount on Treasury Bills and Treasury Bonds	565,000,000,000

2.2.4 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 1,383 such transfers amounting to Rs. 134.1 billion in terms of FR 66 and 69 during the year 2023.

2.2.5 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 2023 also in order to facilitate the urgent and unexpected funding requirements that cannot be predicted of the Spending Agencies.

Rs. 292.05 billion had been allocated by the Budget Estimate of the year 2023 and Additional Allocations of Rs. 258.7 billion have been provided for various Spending Units in the year 2023.

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. 43 of 2022. 11 such reports were laid before Parliament pertaining to the year 2023.

In addition, details on such additional allocations granted have been included in the Annual Report of the Ministry of Finance as per the Fiscal Management (Responsibility) Act, No. 03 of 2003.

2.2.6 Government Expenditure

It has been reported that the total government expenditure including debt repayments during 2023 stood at Rs. 10,674 billion in 2023 and that was an increase by 78.3 percent or in nominal terms, Rs. 4,688 billion compared to Rs 5,986 billion in 2022.

44.3% of the total government expenditure corresponding Rs. 4,729 billion was recurrent expenditure, which was an increase of 33.6 percent in 2023 compared to that of Rs. 3,539 billion in 2022. Total capital expenditure in 2023 stood at Rs. 933 billion and in comparison to Rs. 1,014 billion in 2022, it was a decrease of 8 percent.

Therefore, the rate of utilization of government capital expenditure which stood at 16.9 percent in 2022 has further weakened in 2023 and significantly decreased up to 8.7 percent.

The public debt repayment expenditure in 2023 was amounted to Rs. 5,012 billion and when it was compared with the public debt repayment expenditure of Rs. 1,433 in 2022, an increase of 250 percent observed.

Thus, the rate of utilization of the expenditure for public debt repayment which stood at 23.93 percent in 2022 has significantly increased up to 46.96 percent in 2023 due to the necessary technical adjustments/accounting adjustments made to support the loan reissue process.

Table 2.4.3: Government Expenditure by Expenditure Categories

	Rs.Bn	Percentage of Recurrent Expenditure	Percentage of Total Expenditure
Total Recurrent Expenditure	4,729.38	100	44.31
Personal Emoluments of Central Government	664.61	14.05	6.23
Travelling Expenses	24.25	0.51	0.23
Supplies	291.72	6.17	2.73
Maintenance Expenditure	12.38	0.26	0.12
Services	75.17	1.59	0.70
Transfers (including transfers to the Provincial Councils and Public Institutions)	1,205.46	25.49	11.29
Interest Payments and Discounts	2,455.60	51.92	23.00
Other Recurrent Expenditure	0.18	0.004	0.002

	Rs.Bn	Percentage of Capital Expenditure	Percentage of Total Expenditure
Total Capital Expenditure	932.75	100	8.74
Rehabilitation and Improvement of Capital Assets	38.70	4.15	0.36
Acquisition of Capital Assets	95.73	10.26	0.90
Transfer of Capital Assets	113.85	12.21	1.07
Acquisition of Financial Assets	289.66	31.05	2.71
Capacity Building	6.07	0.65	0.06
Other Capital Expenditure	388.75	41.68	3.64
Amortization of Public Debt	5,012.20		46.96
Total Expenditure	10,674.33		100

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 2023.

2.3.1 Maximum Limits of Receipts

Compared to the maximum expenditure limit of Rs. 61.64 billion imposed on the 181 Advance Accounts, the actual expenditure for the year 2023 amounted to Rs. 40.74 billion. Overall 66% had been utilized from the anticipated maximum expenditure during the year under review. 68% percent from the approved allocations for granting advances for the public officers and 62% percent from the approved allocations for commercial advance accounts have been utilized. The main reasons attributed to not realizing the maximum limits of expenditure were temporary suspension of grating loans to staff officers in terms of the directives of the National Budget Circular 03/2022 and 01/2023 and 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.55.64 billion and actual receipts stood at Rs. 39.81 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 2023 for granting advances and loans to Public Officers and Rs. 1,445 million has been credited to the Consolidated Fund in 2023 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 03 being maintained as Stores Advance Accounts and 05 being maintained as Other Advance Accounts. Either profit or loss is not expected from these Accounts. 03 Advance Accounts for manufacturing and commercial purposes are being maintained in profitable manner, and Rs. 329.5 million has been credited to the Consolidated Fund in 2023.

2.3.5 Revision of the Advance Limits

The limits of 26 accounts relating to providing advances to Public Officers and 05 Commercial Accounts relating to activities of commercial nature have been revised 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 2023

Budget 2023	Note	Actual		
		2023	Re-adjusted for 2022	
Rs.		Rs.	Rs.	
-	Revenue Receipts			
-	Income Tax			} ACA-1
-	Taxes on Domestic Goods and Services			
-	Taxes on International Trade			
-	Non-Tax Revenue and Others	490,386	909,850	
-	Total Revenue Receipts (A)	490,386	909,850	
-	Non-Revenue Receipts			
-	Treasury Imprests	580,651,000	264,438,000	ACA-3
-	Deposits	864,110	100,677	ACA-4
-	Advance Accounts	11,066,726	11,094,209	ACA-5
-	Other Receipts of Main Ledger Accounts			
-	Total Non-Revenue Receipts (B)	592,581,836	275,632,886	
-	Total Revenue Receipts and Total Non-Revenue Receipts C = (A)+(B)	593,072,222	276,542,736	
-	Remittance to the Treasury (D)	24,271	2,788,183	
-	Net Revenue Receipts and Non-Revenue Receipts E = (C)-(D)	593,047,951	273,754,553	
-	Less: Expenditure			
-	Recurrent Expenditure			
121,520,000	Salaries, Wages & Other Employee Benefits	109,707,565	109,690,082	} ACA-2(ii)
168,480,000	Other Goods & Services	156,537,204	68,183,852	
16,800,000	Subsidies, Grants and Transfers	3,112,837	18,688,727	
-	Interest Payments			
-	Other Recurrent Expenditure			
306,800,000	Total Recurrent Expenditure (F)	269,357,607	196,562,661	

Capital Expenditure					
21,170,000	Rehabilitation & Improvement of Capital Assets	10	1,177,871	1,375,400	} ACA-2(ii)
352,830,000	Acquisition of Capital Assets	11	329,860,223	83,669,711	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
3,000,000	Capacity Building	14	466,027	327,676	
-	Other Capital Expenditure	15	-	-	
358,000,000	Total Capital Expenditure (G)		331,504,121	85,372,787	
	Deposit Payments		863,661	245,579	ACA-4
	Advance Payments		7,603,501	11,219,831	ACA-5
	Other Main Ledger Accounts Payments				
	Main Ledger Expenditure (H)		8,467,162	11,465,410	
	Total Expenditure I = (F+G+H)		609,328,890	293,400,858	
-	Balance as at 31st December J = (E-I)		(16,280,939)	(19,646,304)	
	Balance as per the Imprest Reconciliation Statement		(16,280,939)	(19,646,304)	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 2023

	Note	Actual	
		2023	2022
		Rs.	Rs.
<u>Non-Financial Assets</u>			
Property, Plant and Equipment	ACA-6	159,432,476	160,399,842
<u>Financial Assets</u>			
Advance Accounts	ACA- 5/5 (A)	16,031,645	19,494,871

Cash and Cash Equivalents	ACA -3		-
Total Assets		175,464,121	179,894,713
<u>Net Assets/ Equity</u>			
Net Assets		16,031,178	19,494,853
Property, Plant and Equipment Reserve		159,432,476	160,399,842
Rent Works and Advance Reserve	ACA- 5 (B)		-
<u>Current Liabilities</u>			
Deposit Accounts	ACA-4	467	18
Imprest Balance	ACA-3	-	
Total Liabilities		175,464,121	179,894,713

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 52 and Annexures to accounts presented in pages from 53 to 88 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.

K.M.M. Siriwardana
 Chief Accounting Officer
 Name :
 Designation :
 Date :2024.02. 28

[Signature]
 Accounting Officer
 Name :
 Designation :
 Date :2024.02.

[Signature]
 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name :
 Date :2024.02. 28

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

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 කොළඹ 01

S.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 year ended 31st December 2023

	2023 Rs.	Actual 2022 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Surcharges, Penalties and Licences	-	-
Profit	-	-
Non-Revenue Receipts	-	-
Revenue collected for the other Revenue heads	19,137,560	20,261,825
Imprests Received	580,651,000	264,438,000
Recover of Advances	8,157,674	11,770,213
Deposit Receipts	864,110	100,677
Cash Flows generated from Operational Activities (a)	608,810,344	296,570,715
<u>Less: Cash disbursed for:</u>		
Personal Emoluments and Operational Expenses	265,446,995	177,278,244
Subsidies and Transfers	3,112,837	18,688,727
Expenditure incurred on the other Expenditure Heads	254,954	221,122
Imprests settled to the Treasury	24,271	2,788,183
Advance Payments	7,603,505	11,976,074
Deposit Payments	863,661	245,579
Cash Flows disbursed for Operational Activities (b)	277,306,223	211,197,928
Net Cash Flows generated from Operational Activities (c)=(a)-(b)	331,504,121	85,372,787
<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	331,504,121	85,372,787

Investments		
Total Cash Flows disbursed for Investment Activities (e)	331,504,121	85,372,787
Net Cash Flows generated from Investment Activities (f)=(d)-(e)	(331,504,121)	(85,372,787)
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 2023.

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 2023.

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 2022 have been made in terms of the changes made to the Financial Statement formats for the year 2023

3.5 Performance of the Revenue Collection - Not Applicable**3.6 Performance of the Utilization of the Allocation**

Rs. ,000

Type of Provision	Allocation		Actual Expenditure	Utilization as a % of Final Allocation
	Original	Final		
Recurrent	267,200,000	306,800,000	269,357,607	87
Capital	358,000,000	358,000,000	331,504,121	93

3.7 Performance of the Reporting of Non-Financial Assets

Rs. ,000

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	159,432,476	159,432,476		100
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in progress	-	-	-	-
9180	Leased Assets	-	-	-	-

3.8 Report of the Auditor General on Audit Queries

Four (04) audit queries had been referred to this Department during the year 2023 by the Auditor General's Department and answers to all the audit queries had been submitted properly.

3.9 Auditor Generals Opinion on the Financial Statements

Attached as Annexure I

4 Performance Indicators

4.1 Circulars issued during the year 2023 in respect of incurring Government Expenditure

Given the limited fiscal space, five (05) National Budget Circulars has been issued during the year 2023 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 -2024.

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

Circular No.	Date	Subject
NB/01/2023	27.01.2023	Curtailment of Recurrent Provisions appropriated for the year 2023 by 6 per cent and Public Expenditure Management
NB/02/2023	02.02.2023	Expenditure Control
NB/03/2023	16.06.2023	Guideline for National Development Committee for the Methodical Appraisal of New Development Projects/ Programmes
NB/04/2023	04.08.2023	Budget Call - 2024 Guidelines for the Preparation of the Annual Budget Estimates -2024
NB/05/2023	29.12.2023	Authorization for Incurring Expenditure and Management of Public Expenditure in the Year 2024

5 Performance of the achieving the Sustainable Development Goals (SDGs)

The main responsibility of the Department of National Budget is to estimation and appropriation of financial resources towards proper functioning and delivering of services by the Government Ministries, Departments and the Government Institutions for which allocations are made through the national budget estimates. Accordingly, Department of National Budget facilitate the achieving the sustainable development goals and targets by the other government institutions.

The Department has taken action to streamline the budgetary process when granting allocations to government institutions through the national budget estimates enabling to achieve sustainable development goals. Accordingly, the Budget 2023 depicted the relatedness of the projects undertaken by the institutions with the sustainable development goals and allocated sufficient allocations that was required to reach the targets relating the goals.

Further, the Sustainable Development Council with the support of the United Nations Development Programme has completed mapping of the sustainable development goals pertaining to the year 2023 in order to allocate budgetary provisions for the sustainable development goals and to identify the correlation between the budgetary provisions and the sustainable development goals, and thereby enabling to identify expenditure priorities in preparation of the future budget estimates. The Department of National Budget rendered its cooperation and assistance in this endeavour.

However, sustainable development goals and targets pertaining to the Department of National Budget have been identified and the progress of achieving the said targets for the year 2023 was as follows.

Sustainable Development Goals	Targets	Reaching the Goals in 2023
Promote sustained, inclusive and sustainable economic growth (8)	8:1 8:2	Already reached.
Reduce inequality within and among countries (10)	10:2	Already reached.
Strengthen the means of implementation and revitalize the global partnership for sustainable development (17)	17:1	Reached only half way.

6 Human Resources 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 Database – Data Management using MS-Access	01	02 Days	13,000		Local	To provide enough knowledge to prepare & maintain databases
Workshop on Establishment Code/ Administrative Methods and Procedural Rules	All the Development Officers and Management Services Officers	01 Day	8,000		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		
Advanced Certificate Course on Transport Management	01	20 Days	60,000		Local	Enhancing knowledge and attitude regarding operation and maintenance of the vehicles and equipment in an Office
Workshop on enhancing Profession of Management Assistant Service	02	02 Days	19,000		Local	This knowledge is useful for perform office work.
Maintaining Discipline in the Office and Regulations relating to it	All the Development Officers and Management Services Officers	01 Day	8,000		Local	This knowledge is useful to perform office work.
Ethics and Discipline for Drivers and Minor Staff	03	02 Days	28,500		Local	To create a conducive office environment for the primary level officers and to develop their knowledge, attitudes and skills.
Opportunity Management	01	02 Days	9,500		Local	This knowledge is useful to perform office work..
Office Minutes and Official Letter Writing	02	01 Day	10,000		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		
Inquiry into Loss or Damage under FR 104	01	01 Day	5,000		Local	This knowledge is useful to perform office work.
Procedure for Payment of Salaries in the Public Sector	03	01 Day	15,000		Local	This knowledge is useful to perform office work.
Office Management and Financial Regulations	01	02 Days	10,000		Local	This knowledge is useful to perform office work.
Excel Training for Data Analysis	09	03 Days	162,000		Local	This knowledge is useful to perform office work.
Seminar on Projects and Programmes on Climate Change	01	03 Days	67,472.08		Abroad (Korea)	This knowledge is useful to perform office work and contributing policy decisions
Financial Development and Financial Inclusion	01	11 Days	114,212.97		Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Public Expenditure and Financial Accountability	01	03 Days	45,148.35		Abroad (Philippines)	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		
Enhancing the Performance of Youth Officers in the Developing Countries	01	14 Days	123,754.90		Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
High-level Conference on Perspectives of Belt and Road Initiative	02	08 Days	242,115.40		Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Current Forecast	01	12 Days	116,520.80		Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Conference on Poverty Reduction and Development under the Global Development Initiative	01	10 Days	134,996.27		Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Classification of Functions of Government with emphasis on Environmental Protection	01	05 Days	92,948.80		Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Implementing Modern Cash Management	01	05 Days	50,053.26		Abroad (India)	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		
Course on Macroeconomic Diagnostics	01	14 Days	118,079.19		Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
7 th Biregional Workshop on Health Financing for Universal Health Coverage	01	04 Days	41,493.28		Abroad (Cambodia)	This knowledge is useful to perform office work and contributing policy decisions
Regional Training Workshop on Delivering Solutions to Climate Change for South Asia	01	04 Days	49,744.53		Abroad (Kathmandu)	This knowledge is useful to perform office work and contributing policy decisions
Regional Consultation on Economic and Commercial Determinants of Health in South-East Asia	01	03 Days	76,611.20		Abroad (Thailand)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on China's Foreign Aid Projects with Complete Sets of Equipment	01	14 Days	159,567.13		Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Programme to share South Korea's Experience and Knowledge on Clean Energy Transition with South Asian Countries	01	05 Days	106,382.40		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		
International Programme on Banking and Finance	01	05 Days	101,443.93		Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Sustainable Development Transformation Forum	01	04 Days	127,096.74		Abroad (Korea)	This knowledge is useful to perform office work and contributing policy decisions
Conference on Development and Management of Public - Private Partnership Model in the Developing Countries	01	21 Days	124,528.36		Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Efficient Management of Public Investment	01	05 Days	90,258.26		Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Responsive Control on Gender Equality	01	12 Days	184,551.80		Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Advanced Course on Government Finance Statistics	01	05 Days	57,788.91		Abroad (India)	This knowledge is useful to perform office 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
5 Audit Queries		
5.1	All the audit queries have been replied within the time as specified by the Auditor General.	Complied
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
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

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

19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan.	Complied
19.3	Annual Performance Agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.	Complied for staff grade officers
19.4	A Senior Officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity-building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular.	Complied
20 Responses Audit Paragraphs		
20.1	The shortcomings pointed out in the Audit Paragraphs issued by the Auditor General for the previous years have been rectified.	Complied

Annexure - I



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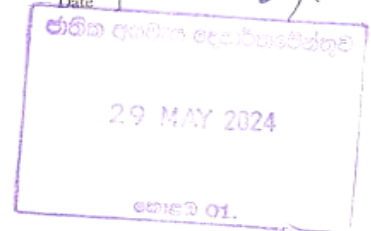
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ගණන්දීමේ නිලධාරී
ජාතික අයවැය දෙපාර්තමේන්තුව

ශීර්ෂය 240 - ජාතික අයවැය දෙපාර්තමේන්තුවේ 2023 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 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 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 2023 දෙසැම්බර් 31 දිනට ජාතික අයවැය දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය





ජාතික විගණන කාර්යාලය
නීතිරීති සංරක්ෂණය, පාලනය සහ
NATIONAL AUDIT OFFICE

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



ජාතික විගණන කාර්යාලය
ජනජීය ගණකාභිඥාංශය
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විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාන්විත මහභූරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග 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 පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,



ජාතික විගණන කාර්යාලය
නීතිරීපා සහකාරකාර්යාලය
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(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

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.490,386 ක ශුද්ධ ආදායමක් 2023 වර්ෂය තුළදීන් ලැබී තිබුණි.

2.2. වියදම් කළමනාකරණය

සමාලෝචිත වර්ෂයේදී පුනරාවර්තන වැය විෂයන් 8 ක් හා මූලධන වැය විෂයයන් 2 ක් වෙනුවෙන් අධි ප්‍රතිපාදන සලසා තිබීම හේතුවෙන් එම ප්‍රතිපාදන උපයෝජනය කළ පසු ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 21 ක සිට සියයට 89 ක් අතර පරාසයක ප්‍රමාණයක් ඉතිරි වී තිබුණි.

3 මෙහෙයුම් සමාලෝචනය

3.1 1980 ජූලි වැඩ වර්ජනයට සහභාගි වී රැකියා අභිමිචුවන්ට සහන සැලසීම

1980 ජූලි වැඩ වර්ජනයට සහභාගි වී රැකියා අභිමිචු 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. කෙසේ නමුත් දෙපාර්තමේන්තුව මේ සඳහා භීෂිකම් 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 නොතිබුණු අතර, 2023 වර්ෂය තුළදී ප්‍රතිලාභීන් 4 දෙනෙකු සඳහා රු.1,673,000 ක් ගෙවීම් කර තිබූ බව නිරීක්ෂණය විය.



ජාතික විගණන කාර්යාලය
ජ්‍යෙෂ්ඨ සහකාරාධ්‍යක්ෂ ජනරාල්
NATIONAL AUDIT OFFICE

3.2 පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය

(අ) විසර්ජන පනතේ 6 වන වගන්තියට අනුව, වෙනත් වැය ශීර්ෂ වෙත පුනරාවර්තන වියදම් වෙනුවෙන් අතිරේක ප්‍රතිපාදන නිකුත් කිරීම සඳහා ජාතික අයවැය දෙපාර්තමේන්තුවේ පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම් වැය විෂයය යටතේ වෙන් කරන ලද මුළු ඉල්ලුම් ප්‍රතිපාදනය වූ රු.144,587,953,000 කින් වර්ෂය තුළදී වෙනත් වියදම් ශීර්ෂ වෙත රු.138,215,765,415 ක ප්‍රතිපාදන නිකුත් කිරීමෙන් පසුව රු. 6,372,187,585 ක ඉතිරිවීමක් පැවති බව නිරීක්ෂණය විය.

(ආ) 2022 මාර්තු 31 දින සිට 2022 ජූලි 22 දින දක්වා වූ කාල පරිච්ඡේදය තුළ රට තුළ පැවති අර්බුදකාරී වාතාවරණය හේතුවෙන් පාර්ලිමේන්තු මන්ත්‍රීවරුන්ගේ පෞද්ගලික දේපළ වලට සිදු වූ හානි සම්බන්ධයෙන් 2022 අංක 43 දරන විසර්ජන පනතේ 6(1) වගන්තියේ සඳහන් පරිපූරක සහය සේවා සහ හදිසි අවස්ථා වගකීම් වැය විෂය මඟින් වැය ශීර්ෂ 130 රාජ්‍ය පරිපාලන, ස්වදේශ කටයුතු, පළාත් සභා හා පළාත් පාලන අමාත්‍යාංශය වෙත ලබා දී ඇති පරිපූරක අයවැය ඇස්තමේන්තු ප්‍රතිපාදන උපයෝජනය කර එම අමාත්‍යාංශය විසින් පාර්ලිමේන්තු මන්ත්‍රීවරු 41 දෙනෙක් වෙනුවෙන් එකතුව රු.1,050,539,626 ක් හානිපූරණය වශයෙන් සමාලෝචිත වර්ෂයේ ගෙවීම් කර තිබූ බව නිරීක්ෂණය විය.

4. මානව සම්පත් කළමනාකරණය

2023 දෙසැම්බර් 31 දිනට ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 08 ක් ද, ද්විතියික මට්ටමේ තනතුරු 14 ක් ද, ප්‍රාථමික මට්ටමේ තනතුරු 09 ක් ද ලෙස එකතුව පුරප්පාඩු තනතුරු සංඛ්‍යාව 31 ක් පැවතුණ අතර, කාර්ය මණ්ඩල සමාලෝචනයක් සිදු කර පවතින පුරප්පාඩු පිරවීමට හෝ අනවශ්‍ය තනතුරු යටපත් කිරීමට හෝ සමාලෝචිත වර්ෂය තුළ දෙපාර්තමේන්තුව කටයුතු කර නොතිබුණි.

බී.ඒ.ඩී.ප්‍රනාන්දු
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති වෙනුවට