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செயலாற்றுகை அறிக்கை
Performance Report
2019

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

මහා භාණ්ඩාගාරය
කොළඹ 01

பொது திறைசேரி
கொழும்பு 01

General Treasury
Colombo 01

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Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

The Department of State Accounts performs as the central agency for reporting on all government financial activities including revenue, expenditure, advance accounts and deposit accounts with the aim of providing information to the government, ministries and departments for management decision making.

1.2 Our vision

To be the “Center for Excellence in Government Financial Information”.

Our Mission

Maintaining the centralized computer base financial information system as the apex body of preparing the consolidated financial statements of the Government to its stakeholders and facilitate the Government Ministries and Departments with financial information for decision making.

Our Objectives

- ▶ Provision of accounting support to the government organizations for execution of the National Budget.
- ▶ Maintenance of accounting database by collecting data from all accounting units for generation of statistical information.
- ▶ Continuously enhance the quality of state accounts in line with international accounting standards.
- ▶ Ensuring accountability and transparency for public financial management.
- ▶ Development, implementation and maintenance support of computerized accounting software systems in accounting units to generate accounting information automatically in electronic formats.
- ▶ Presenting financial statistics for timely and quality decision making.
- ▶ Undertake research for development of non-financial performance indicators for the purpose of integration with financial performance.

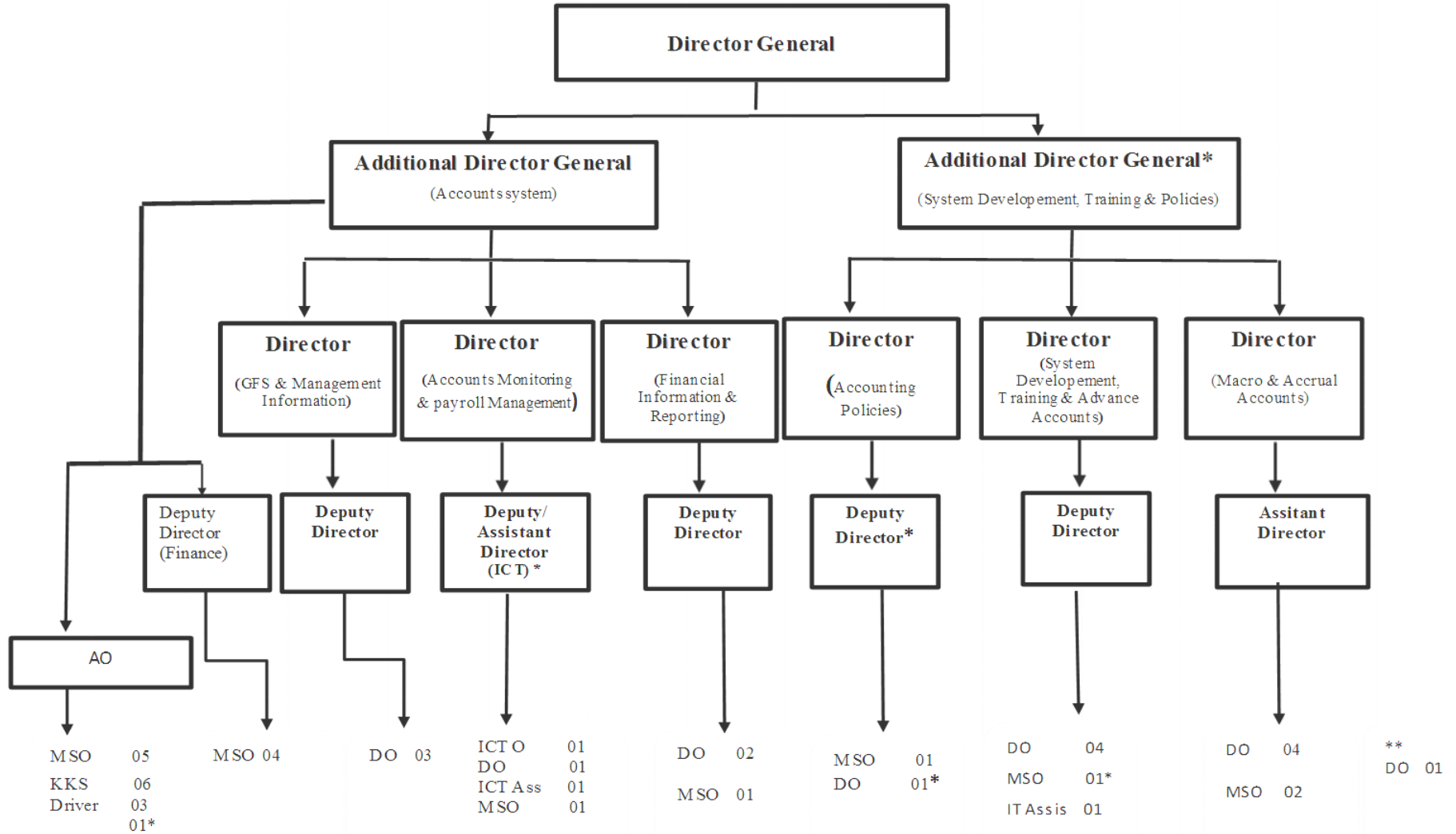
1.3 Our Functions

1. Operation of Centralized Accounting System to record financial transactions of government ministries, departments and special spending agencies.
2. Implementation of computer based accounting system in government ministries and departments and maintenance of improved management information system and update to meet changing needs.
3. Issuance of instructions and guidance to maintain accounting system in line with accepted standards and provision of training facilities for accounting staff accordingly.
4. Provide accounting information on revenue and expenditure to the Auditor General, Central Bank, IMF, ADB and other similar institutions.
5. Preparation of Republic Account annually as per the statutory requirements and present it to the parliament.
6. Provision of necessary support for smooth functioning of the proposed government payroll processing system.

1.4 Main Divisions of the Department

1. Macro Accounts and Accrual Accounts Division
2. Accounts Monitoring & Payroll Management Division
3. System Development, Training & Advance Accounts Division
4. Financial Information and Reporting Division
5. Government Finance Statistics and Management Information Division
6. Accounting Policy Division
7. Finance Division
8. Administration Division

Organization Structure



* Vacant

** A Development Officer post was approved upto 09.05.2025 in accordance with PA circular 21/88 due to one development officer was permanently disabled by a terrorist attack.

Chapter 02 – Progress and the Future Outlook

The Department was able to achieve its goals of 2019 as planned. In view of improving and maintaining the quality and efficiency level of reporting the Government's financial information, further improvements made to the New CIGAS programme, the accounting software developed by the Department using its in-house technical capacity is noteworthy. Specially, the process for including the non-financial assets into government accounting and reporting systems was further activated. Through this process, action has been taken to submit the financial statements of all the Ministries, Departments, District Secretariats and Special Spending Agencies, including the details of non-financial assets to the Auditor General within the given time limits. Moreover, by providing the facility to obtaining the month /annual Treasury Accounting Statements online, through New CIGAS web Application, data accessibility and facilities for preparation of accounts of the Ministries and Departments were improved. Continuous awareness programmes and capacity building in this regard for the officials of the Ministries and Department were conducted by the Department. In view of the acceleration of process for accounting the non-financial assets of Ministries and Departments, a series of meetings were held with the collaboration of the Department of Valuation. Having discussed with relevant parties, required technical assistance and guidance were given for issues identified therein.

In this process, a substantial progress had been attained in 2019 compared with the previous year. The non-financial assets of the Central Government amounting to Rs. 1344 Bn had been valued and accounted.

While providing necessary guidelines for the Ministries and Departments on closing of the Accounts at the end of Financial Year, instructions were given to prepare a set of Financial Statements on modified cash basis, instead of presenting the Annual Appropriation Account and Revenue Account. Furthermore, continuous guidance were provided throughout the year by reviewing the Advance Accounts, Deposit Accounts and corresponding Reconciliation Statements of the institutions which had outstanding issues for a long time and as to rectify the same.

Since the existing payroll software is technically outdated and it is not compatible with the present computers, action has been taken to develop a new E-payroll software. The E-payroll software developed accordingly is being implemented as a pilot project.

In keeping with the decision of the Cabinet of Ministers to prepare the Government Accounts on accrual basis within next 10 year period, in addition to presently followed generally accepted Accounting policies, selected fourteen (14) Sri Lanka Public Sector Accounting standards were customized and corresponding Accounting Framework were developed, in order to apply the same during the interim period, until the Government Accounting process is moved to Accrual basis.

Among others, active contribution given for the development of Integrated Treasury Management Information System (ITMIS) was a prominent activity of the year. Accounting information owned by the State Accounts Department for the Period from 2006 to 2019 have been migrated into the ITMIS system and accuracy of the data have been ratified.

The Department was awarded a Golden Trophy at the ceremony at BMICH held on 05th July, 2019 in recognition of outstanding performance achieved in the evaluation programme of the Committee on Public Accounts of Parliament for the financial year 2017.

One day out bound residence workshop was conducted for all officers of the Department at Agriculture Research Institute, Gannoruwa, with the aim of improving officers teamwork abilities, leadership qualities, communication, skills, self-confidence, commitment, initiative courage, decision making abilities and creativity. It was caused to improve physical and psychological qualities of the officials of the Department.



K.D.R. Olga

Director General

Department of State Accounts

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2019

3.1 Statement of Financial Performance

		ACA -F	
Statement of Financial Performance			
for the period ended 31st December 2019			
		Rs.	
Budget 2019	Note	Actual 2019	2018
-	Revenue Receipts	-	-
-	Income Tax	-	-
-	Taxes on Domestic Goods & Services	-	-
-	Taxes on International Trade	-	-
-	Non Tax Revenue & Others	-	-
-	Total Revenue Receipts (A)	-	-
-	Non Revenue Receipts	-	-
-	Treasury Imprests	301,820,000	227,508,000
-	Deposits	20,566	20,265
-	Advance Accounts	36,390,989	8,336,009
-	Other Receipts	2,166,417	1,922,992
-	Total Non Revenue Receipts (B)	340,397,971	237,787,266
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	340,397,971	237,787,266
	Less: Expenditure		
-	Recurrent Expenditure	-	-
42,902,000	Wages, Salaries & Other Employment Benefits	42,753,857	40,986,083
13,932,000	Other Goods & Services	12,191,340	9,857,703
1,216,000	Subsidies, Grants and Transfers	1,210,182	1,026,301
-	Interest Payments	-	-
-	Other Recurrent Expenditure	-	-
58,050,000	Total Recurrent Expenditure (D)	56,155,379	51,870,087
	Capital Expenditure		
400,000	Rehabilitation & Improvement of Capital Assets	334,713	-
600,000	Acquisition of Capital Assets	56,603	585,629
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
1,500,000	Capacity Building	1,207,401	1,651,867
31,000,000	Other Capital Expenditure	4,648,839	-
33,500,000	Total Capital Expenditure (E)	6,247,557	2,237,496
	Main Ledger Expenditure (F)	23,194,227	8,790,677
	Deposit Payments	20,566	20,265
	Advance Payments	23,173,661	8,770,412
	Total Expenditure G = (D+E+F)	85,597,163	62,898,260
91,550,000	Imprest Balance as at 31st December 2019 H = (C-G)	254,800,809	174,889,006

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2019

	Note	Actual	
		2019 Rs	2018 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	37,384,229	37,470,977
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	204,429,432	233,324,012
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		241,813,661	270,794,989
<u>Net Assets / Equity</u>			
Net Worth to Treasury		204,429,432	233,324,012
Property, Plant & Equipment Reserve		37,384,229	37,470,977
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	-	-
Total Liabilities		241,813,661	270,794,989

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 05 to 51 and Notes to accounts presented in pages from 52 to 60 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

.....
Chief Accounting Officer
Name : Mr. S.R. Attygalle
Designation : Secretary
Ministry of Finance, Economy and
Policy Development
Date : 26.02.2020

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

.....
Accounting Officer
Name : Mrs. K.D.R. Olga
Designation : Director General
Date : 24.02.2020

K.D.R. Olga
Director General
Department of State Accounts
General Treasury
Colombo 01.

.....
Deputy Director (Finance)
Name : Mr. D.R. Kannanthudawa
Date : 19.02.2020

D.R. Kannanthudawa
Deputy Director (Finance)
Department of State Accounts
General Treasury
Colombo 01



3.4 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2019

	2019 Rs.	Actual 2018 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts		-
Fees, Fines, Penalties and Licenses		-
Profit		-
Non Revenue Receipts	8,114,200	234,775,418
Revenue Collected for the Other Heads	197,348	2,927,192
Imprest Received	301,820,000	-
Total Cash generated from Operations (a)	310,131,548	237,702,610
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	54,860,657	50,611,741
Subsidies & Transfer Payments	1,210,182	1,026,301
Expenditure on Other Heads	247,651,180	183,493,799
Imprest Settlement to Treasury	161,972	333,273
Total Cash disbursed for Operations (b)	303,883,991	235,465,114
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	6,247,557	2,237,496
<u>Cash Flows from Investing Activities</u>		
Interest		-
Dividends		-
Divestiture Proceeds & Sale of Physical Assets		-
Recoveries from On Lending		-
Recoveries from Advance		-
Total Cash generated from Investing Activities (d)	-	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	6,247,557	2,237,496
Advance Payments		-
Total Cash disbursed for Investing Activities (e)	6,247,557	2,237,496
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	(6,247,557)	(2,237,496)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	0	0
<u>Cash Flows from Financing Activities</u>		
Local Borrowings		-
Foreign Borrowings		-
Grants Received		-
Deposit Received		-
Total Cash generated from Financing Activities (h)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings		-
Repayment of Foreign Borrowings		-
Deposit Payments		-
Total Cash disbursed for Financing Activities (i)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g) -(j)	0.00	-
Opening Cash Balance as at 01st January		-
Closing Cash Balance as at 31st December		-

3.5 Notes to the Financial Statements

Basis of Reporting

1) **Reporting Period**

The reporting period for these Financial Statements is from 01st January to 31st December 2019.

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 recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

4) **Recognition and Measurement of Property, Plant and Equipment (PP&E)**

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

5) **Property, Plant and Equipment Reserve**

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

6) **Cash and Cash Equivalents**

Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2019.

Statement of Revenue for the period ended 31st December 2019

Revenue Accounting Officer :

Expenditure Head No : 250

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Refund from Revenue			(5)
		(1)		(2)			(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (Table 66/SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections	
1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)	
		This format is not applicable for Head No. 250								

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanhdudawa
Date : .02.2020

Statement of Arrears of Revenue for the period ended 31st December 2019

Revenue Accounting Officer :

Expenditure Head No : 250

Net Revenue collection for three preceding years	Year 1 (2016)	Rs
	Year 2 (2017)	Rs
	Year 3 (2018)	Rs

Period	Revenue Code	Revenue Description	Balance at the Beginning of the year (1)	Arrears of the Reporting year (2)	Recoveries (3)	Waived off Arrears of Revenue (4)	Balance at the end of the Year 5=(1)+(2)-[(3)+(4)]
(1) Arrears in respect of the reporting year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04						
Sub Total							
(2) Arrears in respect of the previous year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04						
Sub Total							
(3) Arrears before the previous years	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04						
Sub Total							
Total							

Sgd. By/
Deputy Director (Finance)
Name: D.R. K annanthudawa
Date : .02.2020

Explanation for the Variances between Original Revenue Estimate and Revised Revenue Estimate

Revenue Accounting Officer :

Expenditure Head No : 250

Rs.

Revenue Code	Description	Original Revenue Estimate	Revised Revenue Estimate	Variance as a % of Original Revenue Estimate	Reasons for the Variance
This format is not applicable for Head No. 250					

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Explanation for the Variances between Actual Revenue and Revised Revenue Estimate

Revenue Accounting Officer :

Expenditure Head No : 250

Rs.

Revenue Code	Description	Revised Revenue Estimate	Actual Revenue	Difference between Revised Revenue Estimate and Actual Revenue	Variance as a % of Revised Revenue Estimate	Reasons for the Variance
This format is not applicable for Head No. 250						

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Summary of Expenditure by Programme for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

							Rs.
Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	57,850,000	200,000	1,965,000 (1,965,000)	58,050,000	56,155,379	1,894,621
	(2) Capital	3,500,000	30,000,000	-	33,500,000	6,247,557	27,252,443
	Sub Total	61,350,000	30,200,000	-	91,550,000	62,402,936	29,147,064
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total	-	-	-	-	-	-
	Grand Total	61,350,000	30,200,000	-	91,550,000	62,402,936	29,147,064

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

(Only for the Department of National Budget)

Summary of Expenditure by Programme for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

									Rs.
Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Provide additional provisions under the Section 6 of the Appropriation Act	Total Net Provision	Total Expenditure	Net Effect Savings / (Excesses)
		(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)-(7)
Programme (1)	(1) Recurrent	This format is not applicable for Head No. 250							
	(2) Capital								
	Sub Total	-	-	-	-	-	-	-	-
Programme (2)	(1) Recurrent								
	(2) Capital								
	Sub Total	-	-	-	-	-	-	-	-
	Grand Total	-	-	-	-	-	-	-	-

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

**Explanation for the variation between Total Net Provision allocated under the vote of
Budgetary Support Services and Contingent Liabilities as per the section 6 of the
Appropriation Act to meet Recurrent Expenditure of any other Expenditure Heads and the
Actual transfers**

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Programme Title : 01 - Operational Activities

Project Title :

Programme No:	project No:	Sub Project No:	Object Code No:	Financing Code:	Total Authorized Net Provision Rs.	Provision Transferred to any Other Expenditure Heads with in the year (see ACA-2(a)(ii)) Rs.	Savings/Excess Rs.
					This format is not applicable for Head No. 250		

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Allocation issued to Other Expenditure Heads for Recurrent Expenditure from the vote of Budgetary Support Services and Contigent Liabilities during the year

Details of the Budget Provision :- / / / / /

Head No :	Name of the Ministry / Department / District Secretariat which provisions were given	Financing Code:	Authority No :	Amount allocated Rs.
	<p align="center">This format is not applicable for Head No. 250</p> <p>Total amount allocated under this Expenditure Head</p>			

Please attach supplementary pages if the space is not sufficient

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Services and Contingent Liabilities as per the section 6 of the Appropriation Act to meet Capital Expenditure of any other Expenditure Heads and the Actual Transfers

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Programme Title : 01 - Operational Activities

Project Title : 01-

Programme No :	project No :	Sub Project No :	Object Code :	Financing Code:	Total Authorized Net Provision Rs.	Provision transferred to any other Expenditure Heads in year (see ACA-2(a)(iv) Rs.	Savings/Excess Rs.
					This format is not applicable for Head No. 250		

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Allocation issued to Other Expenditure Heads for Capital Expenditure from the vote of Budgetary Support Services and Contigent Liabilities during the year

Details of the Budget Provision :- / / / / /

Hed No :	Name of the Ministry/ Department / District Secretariat which provisions were given	Financing Code:	Authority No.	Amount allocated Rs.
	This format is not applicable for Head No. 250			
	Total amount allocated under this Expenditure Head.			

Please attach supplementary pages if the space is not sufficient

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure (11)=(5)+(10)
	Provisions				Expenditure (5)	Provisions				Expenditure (10)	
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)		
Recurrent Expenditure											
Personal Emoluments											
1001 - Salaries & Wages	27,000,000	-	245,000	27,245,000	27,243,633						27,243,633
1002 - Overtime & Holiday Payments	900,000	-	(193,000)	707,000	706,679						706,679
1003 - Other Allowances	14,600,000	-	350,000	14,950,000	14,803,544						14,803,544
Travelling Expenditure											
1101 - Domestic	75,000	-	19,000	94,000	91,885						91,885
1102 - Foreign	1,350,000	-	(225,000)	1,125,000	1,077,015						1,077,015
Supplies											
1201 - Stationery & Office Requisites	1,250,000	-	(130,000)	1,120,000	1,075,148						1,075,148
1202 - Fuel	2,000,000	-	-	2,000,000	1,943,342						1,943,342
1203 - Diets & Uniforms	200,000	-	(39,000)	161,000	157,348						157,348
1204 - Medical Supplies											
1205 - Other											

Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
<u>Maintenance Expenditure</u>											
1301 - Vehicles	1,300,000	-	(400,000)	900,000	891,413						891,413
1302 - Plant and Machinery	1,600,000	-	(978,000)	622,000	167,907						167,907
1303 - Building and Structures	50,000	200,000	-	250,000	165,449						165,449
<u>Services</u>											
1401 - Transport	3,000,000	-	900,000	3,900,000	3,895,161						3,895,161
1402 - Postal & Communication	1,500,000	-	190,000	1,690,000	1,620,768						1,620,768
1403 - Electricity & Water											-
1404 - Rents & Local Taxes											-
1406 - Interest Payment for Leased vehicles											-
1408 - Lease Rental for Vehicles Procured under Operational Leasing	1,900,000	-	-	1,900,000	945,073						945,073
1409 - Other	125,000	-	45,000	170,000	160,830						160,830
<u>Transfers</u>											
1501 - Welfare Programmes											
1502 - Retirement Benefits											
1503 - Public Institutions											
1504 - Development Subsidies											
1505 - Subscriptions and Contributions fees	350,000	-	76,000	426,000	421,748						421,748
1506 - Property Loan Interest to Public Servants	650,000	-	140,000	790,000	788,435						788,435
1507 - Grants to Provincial Councils											

Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
1508 - Other											
<u>Interest Payment and Discounts</u>											
1601 - Interest Payment for Domestic Debt											
1602 - Interest Payment for Foreign Debt											
1603 - Discounts on Treasury Bills and Treasury Bonds											
<u>Other Recurrent Expenditure</u>											
1701 - Losses & Write off											
1702 - Contingency Services											
1703 - Implementation of the Official Languages Policy											
Grand Total	57,850,000	200,000	-	58,050,000	56,155,379	-	-	-	-	-	56,155,379
<i>Capital Expenditure</i>											
<u>Rehabilitation & Improvements of Capital Assets</u>											
2001 - Building & Structures											
2002 - Plant, Machinery & Equipment	100,000	-	-	100,000	38,278						38,278
2003 - Vehicles	300,000	-	-	300,000	296,436						296,436
<u>Acquisition of Capital Assets</u>											
2101 - Vehicles											
2102 - Furniture & Office Equipment	600,000	-	-	600,000	56,603						56,603

Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure (11)=(5)+(10)
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)		
2103 - Plant, Machinery & Equipment											
2104 - Buildings & Structures											
2105 - Lands & Land Improvements											
2106 - Software Development											
2108 - Capital Payment for Leased Vehicles											
Capital Transfers											
2201 - Public Institutions											
2202 - Development Assistance											
2203 - Grants to Provincial Councils											
2204 - Transfers Abroad											
2205 - Capital Grants to Non-Public Institution											
Acquisition of Financial Assets											
2301 - Equity Contribution											
2302 - On-Lending											
Capacity Building											
2401 - Staff Training	1,500,000	-	-	1,500,000	1,207,401						1,207,401
Other Capital Expenditure											
2501 Restructuring											
2502 Investments											
2503 Contingency Services											
2504 Contribution to Provincial Councils											

Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
2505 - Procurement Preparedness 2506 - Infrastructure Development 2507 - Research and Development 2509 - Other	1,000,000	30,000,000	-	31,000,000	4,648,839						4,648,839
Grand Total	3,500,000	30,000,000	-	33,500,000	6,247,557	-	-	-	-	-	6,247,557
Total Recurrent & Capital Expenditure	61,350,000	30,200,000	-	91,550,000	62,402,936	-	-	-	-	-	62,402,936

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Statement of Expenditure for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect		
	Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)* 100	
Recurrent Expenditure											
Programme (1)											
Prog./Proj./Sub proj./Object code											
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS											
Personal Emoluments											
1001 Salaries & Wages	11	27,000,000	-	245,000	27,245,000	27,243,633		27,243,633	1,367	0%	
1002 Overtime & Holiday Payments	11	900,000	-	(193,000)	707,000	706,679		706,679	321	0%	
1003 Other Allowances	11	14,600,000	-	350,000	14,950,000	14,719,004	84,540	14,803,544	146,456	1%	Casual Savings
		42,500,000	-	402,000	42,902,000	42,669,317	84,540	42,753,857	148,143	0%	
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES											
Travelling Expenditure											
1101 Domestic	11	75,000	-	19,000	94,000	91,885		91,885	2,115	2%	Casual Savings
1102 Foreign	11	1,350,000	-	(225,000)	1,125,000	1,077,015		1,077,015	47,985	4%	Casual Savings
Total (a)		1,425,000	-	(206,000)	1,219,000	1,168,900	-	1,168,900	50,100	4%	
Supplies											
1201 Stationery & Office Requisites	11	1,250,000	-	(130,000)	1,120,000	1,075,148		1,075,148	44,852	4%	Casual Savings
1202 Fuel	11	2,000,000	-	-	2,000,000	1,943,342		1,943,342	56,658	3%	Casual Savings

Statement of Expenditure for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect		
	Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
1203 Diets & Uniforms	11	200,000	-	(39,000)	161,000	157,348		157,348	3,652	2%	Casual Savings
1204 Medical Supplies											
1205 Other											
Total (b)		3,450,000	-	(169,000)	3,281,000	3,175,838	-	3,175,838	105,162	3%	
Maintenance Expenditure											
1301 Vehicles	11	1,300,000	-	(400,000)	900,000	891,413		891,413	8,587	1%	Casual Savings
1302 Plant and machinery	11	1,600,000	-	(978,000)	622,000	167,907		167,907	454,093	73%	Expenditure was not incurred due to the unexpected breakdown of AS 400 server and decision taken not to use further more as the repair cost
1303 Building and Structures	11	50,000	200,000	-	250,000	165,449		165,449	84,551	34%	taken as the insufficient of allocation for planned renovation process. However, the planned renovation work was stopped as per the NBD Circular No. 05/2019 which was issued during the procurement process.
Total (c)		2,950,000	200,000	(1,378,000)	1,772,000	1,224,769	-	1,224,769	547,231	31%	
Services											
1401 Transport	11	3,000,000	-	900,000	3,900,000	3,895,161		3,895,161	4,839	0%	Casual Savings
1402 Postal & Communication	11	1,500,000	-	190,000	1,690,000	1,620,768		1,620,768	69,232	4%	Casual Savings
1403 Electricity & Water											
1404 Rents & Local Taxes											

Statement of Expenditure for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect		
	Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)* 100	
1406 Interest Payment for Leased vehicles											
1408 Lease Rental for Vehicles Procured under Operational Leasing	11	1,900,000	-	-	1,900,000	945,073		945,073	954,927	50%	At the middle of the financial year DG-SAD transferred to the another Department. Hence, the leased vehicle used by the DG also was transferred to the same Department. Due to that expenditure had not incurred as expected.
1409 Other	11	125,000	-	45,000	170,000	160,830		160,830	9,170	5%	Casual Savings
Total (d)		6,525,000	-	1,135,000	7,660,000	6,621,833	-	6,621,833	1,038,167	14%	
Total Expenditure on Other Goods & Services (a+b+c+d)		14,350,000	200,000	(618,000)	13,932,000	12,191,340	-	12,191,340	1,740,660	12%	
CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES											
Transfers											
1501 Welfare Programmes											
1502 Retirement Benefits											
1503 Public Institutions											
1504 Development Subsidies											
1505 Subscriptions and Contributions fees	11	350,000	-	76,000	426,000	421,748		421,748	4,252	1%	Casual Savings
1506 Property Loan Interest to Public Servants	11	650,000	-	140,000	790,000	788,435		788,435	1,565	0%	Casual Savings
1507 Grants to Provincial Councils											

Statement of Expenditure for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions				Expenditure			Net Effect			
	Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)* 100	
1508 Other											
Total		1,000,000	-	216,000	1,216,000	1,210,182	-	1,210,182	5,818	0%	
NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS											
1601 Interest Payment for Domestic Debt											
1602 Interest Payment for Foreign Debt											
1603 Discounts on Treasury Bills and Treasury Bonds											
Total											
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE											
1701 Losses & Write off											
1702 Contingency Services											
1703 Implementation of the Official Languages Policy											
Total											

Statement of Expenditure for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions				Expenditure			Net Effect			
	Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Programme (1)											
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		57,850,000	200,000	-	58,050,000	56,070,839	84,540	56,155,379	1,894,621	3%	-
Capital Expenditure											
Programme (1)											
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT											
NOTE - 10 Rehabilitation & Improvements of Capital Assets											
2001 Buildings & Structures											
2002 Plant, Machinery & Equipment	11	100,000	-	-	100,000	38,278		38,278	61,722	62%	Occurrence of capital nature repairs of plant & machinery was less than expected.
2003 Vehicles	11	300,000	-	-	300,000	296,436		296,436	3,564	1%	Casual Savings
Total (a)		400,000	-	-	400,000	334,713	-	334,713	65,287	16%	
NOTE - 11 Acquisition of Capital Assets											
2101 Vehicles											
2102 Furniture & Office Equipment	11	600,000	-	-	600,000	56,603		56,603	543,397	91%	Planned computer equipment purchasing was stopped as per the NBD Circular No. 05/2019 which was issued during the procurement process.
2103 Plant, Machinery & Equipment											

Statement of Expenditure for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions				Expenditure			Net Effect			Reasons for the Variance
	Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Department)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)+100	
2104 Buildings & Structures											
2105 Lands & Land Improvements											
2106 Software Development											
2108 Capital Payment for Leased Vehicles											
Total (b)		600,000	-	-	600,000	56,603	-	56,603	543,397	91%	
NOTE -12 Capital Transfers											
2201 Public Institutions											
2202 Development Assistance											
2203 Grants to Provincial Councils											
2204 Transfers Abroad											
2205 Capital Grants to Non-Public Institution											
Total (c)											
NOTE - 13 Acquisition of Financial Assets											
2301 Equity Contribution											
2302 On-Lending											
Total (d)											
NOTE - 14 Capacity Building											
2401 Staff Training	11	1,500,000	-	-	1,500,000	1,207,401		1,207,401	292,599	20%	Training expenditure was less since some expected training programs were conducted free of charge by Miloda institute.
Total (e)		1,500,000	-	-	1,500,000	1,207,401	-	1,207,401	292,599	20%	
NOTE - 15 Other Capital Expenditure											
2501 Restructuring											

Statement of Expenditure for the period ended 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect		
	Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)* 100	
2502 Investments											
2503 Contingency Services											
2504 Contribution to Provincial Councils											
2505 Procurement Preparedness											
2506 Infrastructure Development											
2507 Research and Development											
2509 Other	11	1,000,000	30,000,000	-	31,000,000	4,648,839		4,648,839	26,351,161	85%	Deliverables submitted by the Technical Consultant were not at the expected level which suit to the requirements of the Department. Hence, the payments were not made as scheduled.
Total (f)		1,000,000	30,000,000	-	31,000,000	4,648,839	-	4,648,839	26,351,161	85%	
Programme (1) Total Expenditure on Public Investments (a+b+c+d+e+f)		3,500,000	30,000,000	-	33,500,000	6,247,557	-	6,247,557	27,252,443	81%	
Grand Total (Notes 5 to 15) - Total Expenditure		61,350,000	30,200,000	-	91,550,000	62,318,396	84,540	62,402,936	29,147,064	32%	-

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
<u>Recurrent Expenditure</u>						
<u>Programme (1)</u>						
Prog./Proj./Sub proj./Object code						
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS						
<u>Personal Emoluments</u>		42,500,000	42,902,000	402,000	1%	
1001 Salaries & Wages		27,000,000	27,245,000	245,000	1%	As the result of promoting few officers to class II and above positions and subsequent payment of salary arrears, allocations were obtained through FR 66 procedure.
1002 Overtime & Holiday Payments		900,000	707,000	(193,000)	-21%	Allocations were transferred to the needy object codes through FR 66 since holiday payments and OT payments were not claimed by employees as forecasted.
1003 Other Allowances		14,600,000	14,950,000	350,000	2%	Payment of other allowances were increased due to the payment of arrears as the result of promoting of few officers in to class II and above positions. Hence, the allocations were obtained through FR 66.

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES						
<u>Travelling Expenditure</u>						
1101 Domestic		75,000	94,000	19,000	25%	More CIGAS training programs had to be conducted outside the Colombo. Allocations had to be obtained through FR 66 for the payment of increased travelling and subsequent allowances.
1102 Foreign		1,350,000	1,125,000	(225,000)	-17%	Expenditure was not incurred due to the limitation of foreign travelling to control expenditure as per the NBD Circular No. 05/2019. Hence, allocations were transferred through FR 66, for another needy object codes.
Total (a)		1,425,000	1,219,000	(206,000)	-14%	
<u>Supplies</u>						
1201 Stationery & Office Requisites		1,250,000	1,120,000	(130,000)	-10%	Allocation was transferred to another needy object codes through FR 66 due to the minimal usage of stationeries as a result of officers were forwarded to the paperless environment concept.
1202 Fuel		2,000,000	2,000,000	-	0%	

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1203 Diets & Uniforms		200,000	161,000	(39,000)	-20%	Expenditure on the object code were controlled as per the NBD Circular No. 05/2019 and savings there on had been transferred to another object code, to which the expenditure cannot be suspended, through FR 66.
1204 Medical Supplies						
1205 Other						
Total (b)		3,450,000	3,281,000	(169,000)	-5%	
Maintenance Expenditure						
1301 Vehicles		1,300,000	900,000	(400,000)	-31%	Most executive officers used their own vehicle instead of using Department vehicles, which had resulted to not occur expenditure as expected. Therefore, unexpended amount has been transferred to needy object code through FR 66.
1302 Plant and machinery		1,600,000	622,000	(978,000)	-61%	Expenditure was not incurred due to the unexpected breakdown of AS 400 server and decision taken not to use further more. Hence, Allocations were transferred through FR 66 to needy object codes.

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1303 Building and Structures		50,000	250,000	200,000	400%	Supplementary Allocation was taken as allocation made available was not sufficient to meet the estimated cost of the renovation of premises.
Total (c)		2,950,000	1,772,000	(1,178,000)	-40%	
<u>Services</u>		6,525,000	7,660,000	1,135,000	17%	
1401 Transport		3,000,000	3,900,000	900,000	30%	Vehicle allowance payments were increased since some officers who are entitled to use of official vehicle had used their own vehicle instead of using official vehicle. Hence, allocation required to pay vehicle allowance were obtained through FR 66.
1402 Postal & Communication		1,500,000	1,690,000	190,000	13%	Communication expenses allocated to handling the new CIGAS Program Island wide were not sufficient, whereas additional payments to be made as the arrears allowances for the officers who were upgraded to class II from class III. Hence, allocations were obtained through FR 66.

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1403	Electricity & Water					
1404	Rents & Local Taxes					
1406	Interest Payment for Leased vehicles					
1408	Lease Rental for Vehicles Procured under Operational Leasing	1,900,000	1,900,000	-	0%	
1409	Other	125,000	170,000	45,000	36%	Payments on purchasing of waterbottles, were increased due to the increasing of number of meetings with outside parties than expected. The balance provision was transferred from another savings through FR 66.
Total Expenditure on Other Goods & Services		14,350,000	13,932,000	(418,000)	-3%	

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES						
<u>Transfers</u>						
1501	Welfare Programmes					
1502	Retirement Benefits					
1503	Public Institutions					
1504	Development Subsidies					
1505	Subscriptions and Contributions fees	350,000	426,000	76,000	22%	Professional membership fee of the department officers were increased than forecasted. In addition to that, for related professional bodies conference participation payment occurred during the year made through the vote. Hence, allocations were obtained through FR 66.
1506	Property Loan Interest to Public Servants	650,000	790,000	140,000	22%	Unexpected number of property loan granted employees were transferred to the department. Hence, allocations required for the government contribution had to be obtained through FR 66.
1507	Grants to Provincial Councils					
1508	Other					
Total		1,000,000	1,216,000	216,000	22%	

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS						
1601	Interest Payment for Domestic Debt					
1602	Interest Payment for Foreign Debt					
1603	Discounts on Treasury Bills and Treasury Bonds					
Total						
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE						
1701	Losses & Write off					
1702	Contingency Services					

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1703	Implementation of the Official Languages Policy					
Total						
Programme (1)						
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		57,850,000	58,050,000	200,000	0%	
<u>Capital Expenditure</u>						
Programme (1)						
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT NOTE - 10 Rehabilitation & Improvements of Capital Assets						
2001	Buildings & Structures					
2002	Plant, Machinery & Equipment	100,000	100,000	-	0%	
2003	Vehicles	300,000	300,000	-	0%	
Total (a)		400,000	400,000	-	0%	

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
NOTE - 11 Acquisition of Capital Assets						
2101	Vehicles					
2102	Furniture & Office Equipment	600,000	600,000	-	0%	
2103	Plant, Machinery & Equipment					
2104	Buildings & Structures					
2105	Lands & Land Improvements					
2106	Software Development					
2108	Capital Payment for Leased Vehicles					
Total (b)		600,000	600,000	-	0%	
NOTE -12 Capital Transfers						
2201	Public Institutions					
2202	Development Assistance					
2203	Contribution to Provincial Councils					
2204	Transfers Abroad					
2205	Capital Grants to Non-Public Institution					
Total (c)						

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
NOTE - 13 Acquisition of Financial Assets						
2301	Equity Contribution					
2302	On-Lending					
Total (d)						
NOTE - 14 Capacity Building						
2401	Staff Training	1,500,000	1,500,000	-	0%	
Total (e)		1,500,000	1,500,000	-	0%	
NOTE - 15 Other Capital Expenditure						
2501	Restructuring					
2502	Investments					
2503	Contingency Services					
2504	Contribution to Provincial Councils					
2505	Procurement Preparedness					
2506	Infrastructure Development					
2507	Research and Development					

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
2509 Other		1,000,000	31,000,000	30,000,000	3000%	A supplementary allocation of Rs. 30 Mn was obtained in order to make the payments for the technical consultant procured for moving forward to Accrual Base Accounting, to be paid on completion of the agreed deliverables. (The estimate cost for making payments to technical consultant was 20.5 Mn). In addition, the supplementary allocation included the estimated expenditure to be incurred on training programmes on the conversion process.
Total (f)		1,000,000	31,000,000	30,000,000	3000%	
<u>Programme (1)</u>						
Total Expenditure on Public Investments (a+b+c+d+e+f)		3,500,000	33,500,000	30,000,000	857%	
Grand Total (Notes 5 to 15)		61,350,000	91,550,000	30,200,000	49%	

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Summary of Financing the Expenditure by Programme

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Financing		Programme 01 *		Programme 02 *		Grand Total		
Code	Description of Items	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Percentage of Expenditure ***
		1	2	3	4	5	6	(6÷5)X100
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%
11	Domestic Funds	91,550,000	62,402,936			91,550,000	62,402,936	68%
12	Foreign Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance Associated Cost							
18	Foreign Financing Related Domestic-Co-Financing							
21	Special law services							
	Total	91,550,000	62,402,936	-	-	91,550,000	62,402,936	68%

* Please include figures under each programme according to ACA 2(v)

** Allocations, referred to 4th column of ACA-2

*** State the percentage without decimal

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamnanthudawa
Date : .02.2020

Financing of Expenditure of Each Programme by Projects
(Financing of Capital and Recurrent expenditure according to Projects of a Programme)

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Programme No. & Title : 01 - Operational Activities

Financing		Project 1		Project 2		Project 3		Programme Total/Page Total *	
Code	Description of Items	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		11	Domestic Funds	91,550,000	62,402,936				
12	Foreign Loans								
13	Foreign Grants								
14	Reimbursable Foreign Loans								
15	Reimbursable Foreign Grants								
16	Counterpart Funds								
17	Foreign Finance Associated Cost								
18	Foreign Financing Related Domestic-Co-Financing								
21	Special law services								
	Total	91,550,000	62,402,936	-	-	-	-	91,550,000	62,402,936

* Total of the last page should be equal to the programme total, if an extra pages are added to each programme.

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Imprest Account as at 31st December 2019

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Imprest Account No.	Imprest Balance as at 1 st January 2019			Imprest Received			Imprest Settlement			Imprest Balance as at 31 st December 2019			Rs.
	1			2			3			4			5
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	5
1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)	3(i)	3(ii)	3(iii)	4(i)	4(ii)	4(iii)		
7002-0-0-260-0- 19-0				301,820,000	3,854,557	305,674,557	305,512,585	161,972	305,674,557	-	-	-	-

1. Please show reasons for difference between 4 and 5 above .

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2019

(2) Other reasons-

.....

 =====

State if these balances were settled as at the date of signing the report and if not, reason for not settling the balances.

I hereby certify that the above information is true and correct.

Sgd. By/
 Deputy Director (Finance)
 Name: D.R. Kannanthudawa
 Date : .02.2020

Statement of Deposit Accounts as at 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Name of Deposit Accounts	Deposit Number	Balance as at 1 st January 2019	Credited during the year	Debited during the year	Balance as at 31 st December 2019	Balance as per Treasury Book as at 31 st December 2019
Security Deposits	6000-0-0-1-.....					
Tender Deposits	6000-0-0-2-.....					
Corporation & Funds	6000-0-0-4-.....					
Institutions taken over by Government	6000-0-0-5-.....					
Funds	6000-0-0-6-.....					
Surplus Funds	6000-0-0-7-.....					
Depreciation Reserves	6000-0-0-8-.....					
Temporary Borrowings	6000-0-0-9-.....					
Grant (Foreign)	6000-0-0-10-.....					
Allocation Deposits	6000-0-0-11-.....					
Contingency Funds	6000-0-0-12-.....					
Deposits Temporary Retained Payable to Third Parties	6000-0-0-13-.....					
Revenue Transfer to Provincial Councils	6000-0-0-14-.....					

Statement of Deposit Accounts as at 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Name of Deposit Accounts	Deposit Number	Balance as at 1 st January 2019	Credited during the year	Debited during the year	Balance as at 31 st December 2019	Balance as per Treasury Book as at 31 st December 2019
Retention Money for Construction	6000-0-0-16-.....					
Compensation	6000-0-0-17-.....					
Temporary Retention for Statutory Payments	6000-0-0-018-0-027-0	-	20,566	20,566	-	
Grant (Domestic)- Corporative Social Responsibility	6000-0-0-19-.....					
Funds Received for Reimbursement of Expenditure	6000-0-0-20-.....					

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Advance Accounts as at 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1 st January 2019 (1)	Maximum Limits of Expenditure Rs.		Minimum Limits of Receipts Rs.		Maximum Limits of Debit Balance Rs. 4=(1)+(2)-(3)	Maximum Limits of Liabilities Rs.	Balance as per Treasury Books as at 31 st December 2019
				Debits during the year		Credits during the year				
				(2)		(3)				
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers Limits	8493-0-0-250-0-001	1	9,812,741	2,333,061	2,086,759	2,555,588	2,218,403	9,458,570		9,458,570
				5,000,000		2,000,000		16,000,000		
(2) Other Advances Limits	7000-0-0-250-0-002	1	1,174,939	2,272,322	656,157	3,371,628	-	731,790		731,790
				4,000,000		2,000,000		28,000,000		
(3) Miscellaneous Advances Limits	7000-0-0-250-0-003	1	173,004,106	-	15,825,362	-	28,245,369	160,584,099		160,584,099
				10,000,000		2,000,000		200,000,000		
Total			183,991,786	23,173,661		36,390,989		170,774,459		170,774,459

Note - The balance of Crown Agent Current Account (8030) as at 31.12.2019 is Rs.33,654,973.44. In addition to the advance account balance as shown in table above i.e Rs. 170,774,459 , balance of the Crown Agent current account as at 31.12.2019 had been the part of amount shown under Advance Account in Statement of Financial Position.

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Rent and Work Advance Accounts as at 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Advance Number	Project Description	Paid Date	Voucher No.	Paid Amount (Rs.)	Balance as at 01.01.2019 (Rs.)	Recoveries During the Year 2019		Balance as at 31.12.2019 (Rs.)
						For Previous Year	For Current Year	
(1) Rent Advance Eg. 9188-250-0-1-0-1	This format is not applicable for Head No. 250							
Total (a)	-	-	-	-	-	-	-	-
(2) Work Advance Eg. 9188-250-0-2-0-1								
Total (b)	-	-	-	-	-	-	-	-
Grand Total (a)+(b)	-	-	-	-	-	-	-	-

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Rent and Work Advance Reserve Accounts as at 31st December 2019

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Advance Number	Project Description	Balance as at 01.01.2019 (Rs.) (1)	During the Year 2019		Balance as at 31.12.2019 (Rs.) 4=1+3-(2)
			Recoveries (Dr.) (2)	Paid (Cr.) (3)	
(1) Rent Advance Eg. 9189-250-0-1-0-1		This format is not applicable for Head No. 250			
Total (a)					
(2) Work Advance Eg. 9189-250-0-2-0-1					
Total (b)					
Grand Total (a)+(b)		-	-	-	-

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Statement of Non Financial Assets - 2019

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2019	(2) Transactions					(3) Changes			Balance as at 31.12.2019	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume +/-	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)
				Other Entities	Work in Progress							
1 Fixed Assets	611	37,687,584	56,603	-	-	-	359,958	(303,355)	-	-	-	37,384,229
Building and Structures	6111	-	-	-	-	-	-	-	-	-	-	-
Dwellings	61111	-	-	-	-	-	-	-	-	-	-	-
House Boats	6111101	-	-	-	-	-	-	-	-	-	-	-
Garages	6111102	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	6111103	-	-	-	-	-	-	-	-	-	-	-
Housing Scheme s/Flats	6111104	-	-	-	-	-	-	-	-	-	-	-
Rest Houses	6111105	-	-	-	-	-	-	-	-	-	-	-
Hotels and Restaurants	6111106	-	-	-	-	-	-	-	-	-	-	-
Quarters	6111107	-	-	-	-	-	-	-	-	-	-	-
Circuits Bungalows	6111108	-	-	-	-	-	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-	-	-	-	-	-
Non Residential Building	61112	-	-	-	-	-	-	-	-	-	-	-
Office Building	6111201	-	-	-	-	-	-	-	-	-	-	-
Schools	6111202	-	-	-	-	-	-	-	-	-	-	-
Hospitals	6111203	-	-	-	-	-	-	-	-	-	-	-
Building for Public Entertainment	6111204	-	-	-	-	-	-	-	-	-	-	-
Warehouse	6111205	-	-	-	-	-	-	-	-	-	-	-
Air port	6111206	-	-	-	-	-	-	-	-	-	-	-
Crematorium	6111207	-	-	-	-	-	-	-	-	-	-	-
Markets	6111208	-	-	-	-	-	-	-	-	-	-	-
Laboratories and/Research Stations	6111209	-	-	-	-	-	-	-	-	-	-	-
Factories	6111210	-	-	-	-	-	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-	-	-	-	-	-
Other Structures	61113	-	-	-	-	-	-	-	-	-	-	-
Highways, Streets, Road	6111301	-	-	-	-	-	-	-	-	-	-	-
Bridges	6111302	-	-	-	-	-	-	-	-	-	-	-
Tunnel	6111303	-	-	-	-	-	-	-	-	-	-	-
Railways, Subways	6111304	-	-	-	-	-	-	-	-	-	-	-
Air Field Runways	6111305	-	-	-	-	-	-	-	-	-	-	-
Harbors, Dams and Other Water Works	6111306	-	-	-	-	-	-	-	-	-	-	-

Statement of Non Financial Assets - 2019

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2019	(2) Transactions					(3) Changes			Balance as at 31.12.2019	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)
				Other Entities	Work in Progress							
Structures Associated with Mining Subsoil Assets	6111307	-	-	-	-	-	-	-	-	-		
Communication Line, Power Line and Pipelines	6111308	-	-	-	-	-	-	-	-	-		
Outdoor Sport and Recreation Facilities	6111309	-	-	-	-	-	-	-	-	-		
Sewerage Treatment Complex	6111310	-	-	-	-	-	-	-	-	-		
Pumping Station	6111311	-	-	-	-	-	-	-	-	-		
Farms and Agriculture related Assets	6111312	-	-	-	-	-	-	-	-	-		
	Sub Total	-	-	-	-	-	-	-	-	-		
Machinery and Equipment	6112	37,687,584	56,603	-	-	359,958	(303,355)	-	-	37,384,229		
Transport Equipment	61121	14,650,000	-	-	-	-	-	-	-	14,650,000		
Passenger Vehicles	6112101	14,650,000	-	-	-	-	-	-	-	14,650,000		
Cargo Vehicles	6112102	-	-	-	-	-	-	-	-	-		
Agricultural Vehicles	6112103	-	-	-	-	-	-	-	-	-		
Industrial Vehicles	6112104	-	-	-	-	-	-	-	-	-		
Ambulance	6112105	-	-	-	-	-	-	-	-	-		
Ships	6112106	-	-	-	-	-	-	-	-	-		
Railway Locomotives	6112107	-	-	-	-	-	-	-	-	-		
Aircraft	6112108	-	-	-	-	-	-	-	-	-		
Motor Cycles	6112109	-	-	-	-	-	-	-	-	-		
	Sub Total	14,650,000	-	-	-	-	-	-	-	14,650,000		
Other Machinery and Equipment	61122	23,037,584	56,603	-	-	359,958	(303,355)	-	-	22,734,229		
Office Equipment	6112201	872,685	-	-	-	4,800	(4,800)	-	-	867,885		
Computer Equipment	6112202	16,554,733	39,700	-	-	317,410	(277,710)	-	-	16,277,023		
Electrical Equipment	6112203	1,092,181	-	-	-	-	-	-	-	1,092,181		
Communication Equipment	6112204	313,910	2,400	-	-	3,335	(935)	-	-	312,975		
Furniture	6112205	4,147,332	14,503	-	-	34,413	(19,910)	-	-	4,127,422		
Musical Instruments	6112206	-	-	-	-	-	-	-	-	-		
Medical Equipment	6112207	-	-	-	-	-	-	-	-	-		
Sports Equipment	6112208	-	-	-	-	-	-	-	-	-		
Paintings, Sculptures and other antiques	6112209	-	-	-	-	-	-	-	-	-		
Books, Periodicals and Journals	6112210	56,744	-	-	-	-	-	-	-	56,744		
Laboratory Instruments	6112211	-	-	-	-	-	-	-	-	-		
Industrial and manufacturing Equipment	6112212	-	-	-	-	-	-	-	-	-		
Construction Equipment	6112213	-	-	-	-	-	-	-	-	-		

Statement of Non Financial Assets - 2019

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2019	(2) Transactions					(3) Changes			Balance as at 31.12.2019	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume +/-	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)
				Other Entities	Work in Progress							
Broadcasting Equipment	6112214	-	-	-	-	-	-	-	-	-	-	
Defence Equipment	6112215	-	-	-	-	-	-	-	-	-	-	
Agricultural and Dairy Farm Equipment	6112216	-	-	-	-	-	-	-	-	-	-	
Fire protection Equipment	6112217	-	-	-	-	-	-	-	-	-	-	
Utensils	6112218	-	-	-	-	-	-	-	-	-	-	
Sub Total		23,037,584	56,603	-	-	359,958	(303,355)	-	-	-	22,734,229	
Lease Assets	61123	-	-	-	-	-	-	-	-	-	-	
Passenger Vehicles	6112301	-	-	-	-	-	-	-	-	-	-	
Cargo Vehicles	6112302	-	-	-	-	-	-	-	-	-	-	
Agricultural Vehicles	6112303	-	-	-	-	-	-	-	-	-	-	
Industrial Vehicles	6112304	-	-	-	-	-	-	-	-	-	-	
Ambulance	6112305	-	-	-	-	-	-	-	-	-	-	
Ships	6112306	-	-	-	-	-	-	-	-	-	-	
Railway locomotives	6112307	-	-	-	-	-	-	-	-	-	-	
Aircraft	6112308	-	-	-	-	-	-	-	-	-	-	
Motor Cycles	6112309	-	-	-	-	-	-	-	-	-	-	
Sub Total		-	-	-	-	-	-	-	-	-	-	
Other Non Financial Assets	6113	-	-	-	-	-	-	-	-	-	-	
Work in Progress	61131	-	-	-	-	-	-	-	-	-	-	
House Boats	6113101	-	-	-	-	-	-	-	-	-	-	
Garages	6113102	-	-	-	-	-	-	-	-	-	-	
Mobile Homes	6113103	-	-	-	-	-	-	-	-	-	-	
Housing Schemes/Flats	6113104	-	-	-	-	-	-	-	-	-	-	
Rest Houses	6113105	-	-	-	-	-	-	-	-	-	-	
Hotels and Restaurants	6113106	-	-	-	-	-	-	-	-	-	-	
Quarters	6113107	-	-	-	-	-	-	-	-	-	-	
Circuits Bungalows	6113108	-	-	-	-	-	-	-	-	-	-	
Office Building	6113109	-	-	-	-	-	-	-	-	-	-	
Schools	6113110	-	-	-	-	-	-	-	-	-	-	
Hospitals	6113111	-	-	-	-	-	-	-	-	-	-	
Building for Public Entertainment	6113112	-	-	-	-	-	-	-	-	-	-	
Warehouse	6113113	-	-	-	-	-	-	-	-	-	-	

Statement of Non Financial Assets - 2019

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2019	(2) Transactions						(3) Changes			Balance as at 31.12.2019
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume +/-	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/- 3(2)	
				Other Entities	Work in Progress							
Air port	6113114	-	-	-	-	-	-	-	-	-	-	-
Crematorium	6113115	-	-	-	-	-	-	-	-	-	-	-
Markets	6113116	-	-	-	-	-	-	-	-	-	-	-
Laboratories and/Research Stations	6113117	-	-	-	-	-	-	-	-	-	-	-
Factories	6113118	-	-	-	-	-	-	-	-	-	-	-
Highways, Streets, Road	6113119	-	-	-	-	-	-	-	-	-	-	-
Bridges	6113120	-	-	-	-	-	-	-	-	-	-	-
Tunnel	6113121	-	-	-	-	-	-	-	-	-	-	-
Railways, Subways	6113122	-	-	-	-	-	-	-	-	-	-	-
Air Field Runways	6113123	-	-	-	-	-	-	-	-	-	-	-
Harbors, Dams and Other Water Works	6113124	-	-	-	-	-	-	-	-	-	-	-
Structures A associated with Mining Subsoil Assets	6113125	-	-	-	-	-	-	-	-	-	-	-
Communication, Line, Power Line and Pipelines	6113126	-	-	-	-	-	-	-	-	-	-	-
Outdoor Sport and Recreation Facilities	6113127	-	-	-	-	-	-	-	-	-	-	-
Sewerage Treatment Complex	6113128	-	-	-	-	-	-	-	-	-	-	-
Pumping Station	6113129	-	-	-	-	-	-	-	-	-	-	-
Farms and Agriculture related Assets	6113130	-	-	-	-	-	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-	-	-	-	-	-
Biological Assets	61132	-	-	-	-	-	-	-	-	-	-	-
Trees in Forest	6113201	-	-	-	-	-	-	-	-	-	-	-
Plant for Harvest	6113202	-	-	-	-	-	-	-	-	-	-	-
Plants for Timber	6113203	-	-	-	-	-	-	-	-	-	-	-
Nursery	6113204	-	-	-	-	-	-	-	-	-	-	-
Ornamental Plants	6113205	-	-	-	-	-	-	-	-	-	-	-
Energy Crops	6113206	-	-	-	-	-	-	-	-	-	-	-
Animal for Meats (Grazing)	6113207	-	-	-	-	-	-	-	-	-	-	-
Animal for Leasure	6113208	-	-	-	-	-	-	-	-	-	-	-
Animal for Security	6113209	-	-	-	-	-	-	-	-	-	-	-
Animal for Dairy	6113210	-	-	-	-	-	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-	-	-	-	-	-

Statement of Non Financial Assets - 2019

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2019	(2) Transactions					(3) Changes			Balance as at 31.12.2019	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume +/(-)	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)
				Other Entities	Work in Progress							
4=1+2(3)+3(3)												
Intangible Assets	61133	-	-	-	-	-	-	-	-	-	-	
Computer Software	6113301	-	-	-	-	-	-	-	-	-	-	
Licenses	6113302	-	-	-	-	-	-	-	-	-	-	
Patents & Copyrights	6113303	-	-	-	-	-	-	-	-	-	-	
Trade Marks	6113304	-	-	-	-	-	-	-	-	-	-	
Broadcast Rights	6113305	-	-	-	-	-	-	-	-	-	-	
Service Contracts	6113306	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	
2 Inventories	612	-	-	-	-	-	-	-	-	-	-	
Strategic Stock	6121	-	-	-	-	-	-	-	-	-	-	
Other Inventories	6122	-	-	-	-	-	-	-	-	-	-	
Raw Materials	61221	-	-	-	-	-	-	-	-	-	-	
Work in Progress	61222	-	-	-	-	-	-	-	-	-	-	
Finish Goods	61223	-	-	-	-	-	-	-	-	-	-	
Goods for Resale	61224	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	
3 Valuables	613	-	-	-	-	-	-	-	-	-	-	
4 Non produced Assets	614	-	-	-	-	-	-	-	-	-	-	
Land	6141	-	-	-	-	-	-	-	-	-	-	
Urban or Built-Up Land	61411	-	-	-	-	-	-	-	-	-	-	
Commercial and Services	6141101	-	-	-	-	-	-	-	-	-	-	
Industrial	6141102	-	-	-	-	-	-	-	-	-	-	
Transportation, Communication and Utilities	6141103	-	-	-	-	-	-	-	-	-	-	
Mixed Urban	6141104	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	
Agricultural	61412	-	-	-	-	-	-	-	-	-	-	
Orchards	6141201	-	-	-	-	-	-	-	-	-	-	
Vineyards	6141202	-	-	-	-	-	-	-	-	-	-	
Ornamental Horticultural	6141203	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	
Forest Land	61413	-	-	-	-	-	-	-	-	-	-	
Deciduous Forest Land	6141301	-	-	-	-	-	-	-	-	-	-	
Evergreen Forest Land	6141302	-	-	-	-	-	-	-	-	-	-	

Statement of Non Financial Assets - 2019

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2019	(2) Transactions					(3) Changes			Balance as at 31.12.2019	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume +/-	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)
				Other Entities	Work in Progress							
Mixed Forest Land	6141303	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	
Water	61414	-	-	-	-	-	-	-	-	-	-	
Streams and Canals	6141401	-	-	-	-	-	-	-	-	-	-	
Lakes	6141402	-	-	-	-	-	-	-	-	-	-	
Reservoirs	6141403	-	-	-	-	-	-	-	-	-	-	
Bays and Estuaries	6141404	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	
Wet Land	61415	-	-	-	-	-	-	-	-	-	-	
Forested Wet Land	6141501	-	-	-	-	-	-	-	-	-	-	
Non forested Wet Land	6141502	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	
Barren Land	61416	-	-	-	-	-	-	-	-	-	-	
Dry Salt Flats	6141601	-	-	-	-	-	-	-	-	-	-	
Beaches	6141602	-	-	-	-	-	-	-	-	-	-	
Sandy Areas Other than Beaches	6141603	-	-	-	-	-	-	-	-	-	-	
Bare Exposed Rock	6141604	-	-	-	-	-	-	-	-	-	-	
Strip Mines Quarries	6141605	-	-	-	-	-	-	-	-	-	-	
Gravel Pits	6141606	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	
Subsoil Assets	6142	-	-	-	-	-	-	-	-	-	-	
Other Naturally Occurring Assets	6143	-	-	-	-	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	-	-	-	-	

Note

The balance as at 01.01.2019 has been adjusted as follows

Balance of the ACA-6 in the Financial Statement -2018 as at 2018.12.31

Add - Adjustment for acquisition of lap Top from other entities in the year 2019

Adjusted Balance as at 2019.01.01

Value

16,338,126.48

216,606.30

16,554,732.78

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Note-(i)

**Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)**

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Programme No. & Title : 01 - Operational Activities

(i) **Statement of Losses Recovered/Written off/Waived off during the year.**

	Value	No.of Cases	Total Amount	(Rs.)
Below	Rs. 25,000.00	-		-
Over	Rs. 25,000.01	-		-
Total		-		-

Classification of the cases by nature of Losses.	No.of Cases	(Rs.)
1		
2		
Total	-	-

(ii) **Statement of Losses being held to be Written off/Waived off or recoverable so far**

	Value	No.of Cases	Total Amount	(Rs.)
Below	Rs. 25,000.00			
Over	Rs. 25,000.01			
Total		-		-

Classification of the cases by Nature of Losses	No.of Cases	(Rs.)
1		
2		
Total	-	-

Age Analysis per (ii)

Less than five years	No.of Cases	
	Amount	Rs.
5-10 years	No.of Cases	
	Amount	Rs.
Over 10 years	No.of Cases	
	Amount	Rs.

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Note-(ii)

Statement of write off from books

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	-	-
(ii)	Over Rs. 25,000.01	-	-
	Total	-	-

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1	This format is not applicable for Head No. 250					
2						
3						
4						
Total						

Note - Excluding losses and waivers to be accounted in Note(i), only any other losses and waivers under F.R.109 should be included in this format.

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Statement of Liabilities and Commitments

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Programme No. & Title : 01 - Operational Activities

Name of the Person/Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Details of Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Revised Liability	Paid Liability	Liability Balance
1. Ministries/Government Department																	
(i) Secretary, Ministry of Finance & Mass Media	12/64	December	31	250	1	1	0	1402	11	1402 - Postal and Communication	49,166	-	31-Dec	49,166	-	-	49,166
Total											49,166	-		49,166	-	-	49,166
2. State Corporations/Statutory Boards																	
(i) Sri Lanka Telecom (Pvt) Ltd	12/63	December	31	250	1	1	0	1402	11	1402 - Postal and Communication	1,165	-	31-Dec	1,165	-	-	1,165
Total											1,165	-		1,165	-	-	1,165
3. Others (Private Parties)																	
(i) Staff	12/61	December	31	250	1	1	0	1003	11	1003 - Other Allowances	4,629	-	31-Dec	4,629	-	-	4,629
(ii) Staff	12/62	December	31	250	1	1	0	1003	11	1003 - Other Allowances	72,361	-	31-Dec	72,361	-	-	72,361
(iii) Access Natural Water (Pvt) Ltd	12/65	December	31	250	1	1	0	1409	11	1409 - Other	8,748	-	31-Dec	8,748	-	-	8,748
Total											85,739	-		85,739	-	-	85,739
Grand Total											136,069	-		136,069	-	-	136,069

Nature of payments/Liabilities should be recognized separately as follows.

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Note(iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Programme No. & Title : 01 - Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department		This format is not applicable for Head No. 250						
Total								
2. State Corporations/Statutory Boards								
Total								
3. Others (Private Parties)								
Total								
Grand Total								

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Note-(v)

Statement of Liabilities - (ii)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Programme No. & Title : 01 - Operational Activities

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department Total	This format is not applicable for Head No. 250							
							-	
2. State Corporations/Statutory Boards Total								
							-	
3. Others (Private Parties) Total								
							-	
							-	
							-	
Grand Total							-	

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat : Department of State Accounts

Programme No. & Title : 01 - Operational Activities

	<u>Rs.</u>
(1) Provision in Estimates - 2019 under Reimbursable Foreign Aid including Supplementary provisions
(2) Total Expenditure disbursed during the year 2019, against (1) above
(3) Total of Reimbursement Claims outstanding as at 01 st January 2019
(4) Total of Reimbursement Claims made during the year 2019, in respect of years 2018 & prior years (if any)
(5) Total of Reimbursement Claims made during the year 2019, in respect of year 2019
(6) Total of Claims dis allowed by the Donor, during 2019 (if any), in respect of Claims 2018 or prior years (if any)
(7) Total of Claims dis allowed by the Donor, during 2019 (if any), in respect of Claims 2019
(8) Total of Reimbursements received during the year 2019, in respect of years 2018 or prior years
(9) Total of Reimbursements received during the year 2019, in respect of years 2019
(10) Total of reimbursement Claims outstanding as at 31 st December 2019 [(3+4+5) - (6+7)] - (8+9)
(11) Total of Reimbursement Claims made after 31/12/2019 in respect of 2019 up to the finalization of the Financial Statements
(12) Total of Reimbursement received after 31/12/2019 up to the finalization of the Financial Statements
(13) Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)

This format is not applicable for Head No. 250

Sgd. By/
Deputy Director (Finance)
Name : D.R. Kannanthudawa
Date : .02.2020

Note-(vii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Programme No. & Title : 01 - Operational Activities

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
No misplacement of any vouchers reported within the year 2019				

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kamanthudawa
Date : .02.2020

Note-(viii)

**The Status Report as at 31/12/2019 on Bank Accounts opened
in terms of Treasury Operation Circular No. 3/2015 of 23.10.2015**

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2019 (Rs.)	Balance as Per Cash Book as at 31/12/2019 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2019 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
01	People's Bank	014100109026652	679,192	-		December 2019

I hereby certify that the above information is true and correct.

Sgd. By/
Deputy Director (Finance)
Name: D.R. Kannanthudawa
Date : .02.2020

Imprest Adjustment Account

Rs.

Advance Settlement by other ministries & Departments			Payments made by other Heads		
250012 Advance B	2,218,403		Vote 1003 warrants		84,540
25003 Miscellaneous Advance (Paddy)	28,245,369	30,463,772			
	<hr/>				
Payments made on behalf of Other Heads			Advance Settlement for other Heads		
111-01-03-00-1204	32,485	32,485	25003 Miscellaneous Advance (Paddy)	15,825,362	
	<hr/>		250012 Advance B	2,086,759	
			25002 Other Advance Acc. Payment	656,157	18,568,278
				<hr/>	
Main Ledger Payments			Main Ledger Receipts		
8013 - PSMGA	53,381		8029 - Exchange Gain/Loss		197,348
8028 - Crown Agent	242,932,370				
8029 - Exchange Gain/Loss	6,995	242,992,746			
	<hr/>				
		273,489,003	Due Imprest Acc.		254,638,837
		<hr/>			<hr/>
		273,489,003			273,489,003
		<hr/>			<hr/>

Due Imprest Account

Rs.

Imprest Adjus.Ac.	254,638,837		Balance (Financial Performance)	254,800,809
Imprest Balance settled to TOD as at 31.12.2018	161,972			
	<hr/>			
		254,800,809		<hr/>
		<hr/>		<hr/>

3.6 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Rs.	Final Rs.	Amount (Rs.)	as a % of Final Revenue Estimate
Not Applicable					

3.7 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
	Original Rs.	Final Rs.		
Recurrent	57,850,000.00	58,050,000.00	56,155,379.00	96.73%
Capital	3,500,000.00	33,500,000.00	6,247,557.00	18.64%

3.8 In terms of F.R.208 grant of allocations for expenditure to this Department/ District Secretariat/ Provincial Council as an agent of the other Ministries/ Departments

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
			Original Rs.	Final Rs.		
Not Applicable						

3.9 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019 Rs.	Balance as per financial Position Report as at 31.12.2019 Rs.	Yet to be Accounted Rs.	Reporting Progress as a %
9151	Building and Structures				
9152	Machinery and Equipment	37,384,229.28	37,384,229.28	-	100%
9153	Land				
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress				
9180	Lease Assets				

3.10 Auditor General's Report



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. }
My No. }

විආර්ථ/ජී/ඩීඑස්ටී/02/19/01

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

2020 මැයි 3/දින

ගණන්දීමේ නිලධාරී
රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව.

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2019 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

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2019 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2019 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 රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 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.

2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් වනුලේඛ විධිවිධාන ප්‍රකාරව පිළියෙල කළ එම මූල්‍ය ප්‍රකාශනවලින් 2019 දෙසැම්බර් 31 දිනට රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මුලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ නවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි 2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛයේ විධිවිධාන ප්‍රකාරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස පවත්වන 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 ආදායම, වියදම, 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

සම්බන්ධයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණකාධිපති 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 අවප්‍රකාශනයන්ගෙන් තොර බවට තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි



තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක අවප්‍රකාශනයන් ඇති විය හැකි අතර, මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ආර්ථික තීරණ ගැනීමේදී ඒ පිළිබඳව සැලකිලිමත් විය යුතුය.

මා විසින් වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය කරන ලදී. තවද,

- වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගේ අවදානම් හඳුනාගැනීමේදී හා තක්සේරු කිරීමේදී අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීමෙන් වංචා සහ වැරදි හේතුවෙන් ඇතිවන්නා වූ අවදානම් මඟ හරවා ගැනීමට, ප්‍රමාණවත් සහ සුදුසු විගණන සාක්ෂි ලබා ගැනීම මාගේ මතයට පදනම් වේ. ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන අතර දුස්සන්ධානය, ව්‍යාජ ලේඛන සැකසීම, වේතනාන්විත මඟහැරීම, හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීම වංචාවක් ඇතිවීමට හේතුවේ.
- අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස දෙපාර්තමේන්තුවේ අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳ මතයක් ප්‍රකාශ කිරීමට අදහස් නොකරයි.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීමේදී, මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව,

මාගේ විගණනයෙන් හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරන ලදී.

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

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



2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

2.1.1 අත්තිකාරම් ගිණුම්

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) රජයේ නිලධාරීන්ට අත්තිකාරම් “බී” ගිණුම (25001)

පහත කරුණු නිරීක්ෂණය විය.

- (I) වසර 10 ක සිට පැවත එන මියගිය නිලධාරියෙකුගෙන් අයවිය යුතු රු. 164,953 ක ණය ශේෂය, අයකර ගැනීමට දෙපාර්තමේන්තුව මෙතෙක් කටයුතු කර නොතිබුණි.
- (II) වසර 06 ක සිට පැවත එන සේවය අතහැර ගිය නිලධාරියෙකුගේ අයවිය යුතු රු. 132,846 ක ණය ශේෂය අයකර ගැනීමට දෙපාර්තමේන්තුව මෙතෙක් අපොහොසත් වී තිබුණි.

(ආ) වෙනත් ආණ්ඩු වෙනුවෙන් ගෙවීම සඳහා අනුමත අත්තිකාරම් ගිණුම (25002)

අත්තිකාරම් ගිණුම යටතේ සමාලෝචිත වර්ෂය තුළ විශ්‍රාම වැටුප් ලෙස ගෙවන ලද එකතුව රු. 39,640 ක මුදලක් 2020 මැයි 29 දින වන විටත් ප්‍රතිපූර්ණය කිරීමට කටයුතු කර නොතිබුණු අතර ප්‍රතිපූර්ණය කිරීමේ ප්‍රමාදය මාස 01 සිට මාස 12 ට වඩා වැඩි කාල පරාසයක් විය.

(ඇ) විවිධ අත්තිකාරම් ගිණුම (25003)

පහත සඳහන් නිරීක්ෂණ කරනු ලැබේ.

- (I) 2018 දෙසැම්බර් 31 දින වන විට රු.173,004,106 ක් වූ විවිධ අත්තිකාරම් ගිණුමේ හිඟ ශේෂය, ප්‍රවර්තන වර්ෂය අවසාන වන විට රු.160,584,099 ක් වී තිබුණි. ඒ අනුව එම හිඟ ශේෂයෙන් රු.18,741,792 ක් හෙවත් සියයට 11 ක් පමණක් වර්ෂය තුළදී අය වී තිබුණි.



- (II) ලිපිගොනුව අනුව පැවති හිඟ ශේෂයන් අයකර ගැනීම සඳහා සමාලෝචිත වර්ෂය තුළදී දෙපාර්තමේන්තු විසින් විධිමත් ක්‍රියාමාර්ග හෝ පසුපරම් කටයුතු සිදු කර තිබූ බවට විගණනයේදී නිරීක්ෂණය නොවීය.
- (III) ඉදිරිපත් කර තිබූ විවිධ අන්තිකාරම් ගිණුමෙහි 2019 දෙසැම්බර් 31 දිනට දිස්ත්‍රික් ලේකම් කාර්යාල, අමාත්‍යාංශ හා දෙපාර්තමේන්තු 11 කට අදාළව සමස්ථ හිඟ අන්තිකාරම් ශේෂය රු. 160,584,098.83 ක් වූ අතර ඉන් දිස්ත්‍රික් ලේකම් කාර්යාල හා දෙපාර්තමේන්තු 9 කම, හිඟ ශේෂ එකතුව වූ රු. 154,262,313.86 ක් වර්ෂ 05 කට වඩා වැඩි කාලයක සිට පැවත එන බව නිරීක්ෂණය විය.
- (IV) 2019 දෙසැම්බර් 31 දිනට ආයතන 11 කට අදාළව රු.160,584,090 ක් වූ හිඟ ශේෂ එකතුවේ අයවීම් සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය විය.

(i) දිස්ත්‍රික් ලේකම් - මාතලේ - 7000/0/0/25003/443

මාතලේ දිස්ත්‍රික් ලේකම්ගෙන් අයවිය යුතු හිඟ මුදල රු.5,000 ක මාසික වාර්තාවලින් අයවීම තුළින් අදාළ හිඟ මුදල අයවී අවසන් වීමට දීර්ඝ කාලයක් ගත වන බව විගණනය විසින් පෙන්වා දී තිබුණු අතර ඒ සඳහා 2019 මාර්තු 15 දින දෙපාර්තමේන්තුව විසින් ලබා දුන් පිළිතුරු අනුව අදාළ මාසික වාරිකය අවම වශයෙන් රු.25,000 බැගින් අයකර ගැනීමට කටයුතු කරන බවට ලේඛන විවිධ සේවා සමුපකාර සමිතියට උපදෙස් ලබා දුන් බවට සඳහන් කර තිබුණි.

නමුත් 2004/2005 වර්ෂවල වි මිලදී ගැනීම සම්බන්ධව ලේඛන විවිධ සේවා සමුපකාර සමිතියට නිදහස් කළ මුදලින් ඉතිරි රු. 2,183,000 ක ශේෂය 2019 දෙසැම්බර් 31 දිනට රු.5,000 ක් වූ මාසික වාරිකවලින්ම අයකර ගැනීමට කටයුතු කර තිබූ අතර එසේ අයකර ගැනීම සිදු වුවහොත් ඉහත කී හිඟ මුදල අයවීමට ඉදිරි වර්ෂ 36 කට අධික කාලයක් ගත වන බව නිරීක්ෂණය විය. කෙසේ වුවද, අදාළ හිඟ මුදල අයකර ගැනීම කඩිනම් කිරීමට අදාළ ඉදිරි ක්‍රියාමාර්ග ගැනීම සම්බන්ධ තොරතුරු විගණනයට ඉදිරිපත් නොවීය.



(ii) ගෞවිජන සංවර්ධන දෙපාර්තමේන්තුව

ඉහත දෙපාර්තමේන්තුව වෙත 2006 වර්ෂයේදී වී මිලදී ගැනීමේ අත්තිකාරම් ලබා දී තිබුණු අතර පසුගිය වර්ෂ 6 ක එම මුදල් අයවීමට අදාළ විස්තර පහත පරිදි වේ.

	2014	2015	2016	2017	2018	2019
	රු.	රු.	රු.	රු.	රු.	රු.
සනචාරී 01 දිනට ශේෂය	12,560,031	12,560,031	12,560,031	12,560,031	10,773,417	10,766,151
(-) වර්ෂය තුළ අයවීම්	නැත	නැත	නැත	(1,786,614)	(7,266)	නැත
දෙසැම්බර් 31 දිනට ශේෂය	12,560,031	12,560,031	12,560,031	10,773,417	10,766,151	10,766,151

මේ සම්බන්ධව පහත නිරීක්ෂණය කෙරේ.

2014 වර්ෂයේ පැවති හිඟ ශේෂය වූ රු. 12,560,031 කින් 2019 දෙසැම්බර් 31 දින වන විට අයවී තිබුණේ (2017 හා 2018 වර්ෂයන් තුළ) රු.1,793,880 ක් පමණි. ඒ අනුව 2019 දෙසැම්බර් 31 දින වන විට තවදුරටත් හිඟහිටි ශේෂය රු. 10,766,151 ක් වූ අතර ප්‍රවර්තන වර්ෂය තුළ මෙම හිඟ ශේෂයට අදාළ කිසිදු මුදලක් අයකර ගැනීමට අපොහොසත් වී තිබුණි.

(iii) කුරුණෑගල දිස්ත්‍රික් ලේකම් කාර්යාලය - 423/25003/0/0/7000

කුරුණෑගල දිස්ත්‍රික් ලේකම් කාර්යාලයේ පවතින රු. 349,475 ක ණය ශේෂය 2008 වර්ෂයට පෙර සිට පැවත එන කෘෂිකර්ම අමාත්‍යාංශ ලේකම්ගේ ලෝක ආහාර වැඩසටහන යටතේ ලබාගත් සහල් වෙනුවෙන් අයවිය යුතු ණය ශේෂයකි. මෙම ණය ශේෂය පියවීමට දෙපාර්තමේන්තුව මේ දක්වා කටයුතු කර නොතිබුණි.



(iv) සෞඛ්‍ය පෝෂණ සහ දේශීය වෛද්‍ය අමාත්‍යාංශය (අනුරාධපුර ශික්ෂණ රෝහලේ මුදල් වංචාව)

සෞඛ්‍ය, පෝෂණ සහ දේශීය වෛද්‍ය අමාත්‍යාංශය යටතේ ඇති අනුරාධපුර ශික්ෂණ රෝහලේ සරප් අංශය, 2019 මාර්තු 02 දින ගිනි තබා සේප්පුවේ තිබූ රු. 6,321,785 ක මුදලක් සාරාංශෙන තිබූ අතර මෙම මුදල, නිලධාරීන් 206 කට අදාලව ගෙවීමට තිබූ දීමනා වේ. ඒ අනුව අදාල වියදම පියවා ගැනීම සඳහා අමාත්‍යාංශය වෙත ලබා දුන් අන්තිකාරම් මුදල මෙම ගිණුමේ ඇතුළත් වී තිබුණු අතර එම මුදල මෙතෙක් නිරවුල් වී නොතිබුණි.

(v) අනුරාධපුර දිස්ත්‍රික් ලේකම් කාර්යාලය - 419/25003/0/0/7000

අනුරාධපුර දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2015 වර්ෂයට අදාලව අයවිය යුතුව පැවති හිඟ මුදල රු. 38,097,815 ක වූ අතර එය 2019 දෙසැම්බර් 31 වන විට රු. 34,033,861 ක් වී තිබුණි. ඒ අනුව ඉන් 2019 වර්ෂය අවසාන වන විට අය වී තිබුණේ රු. 4,063,454 හෙවත් සියයට 11 ක් පමණි. මේ අනුව හිඟ මුදල් අයකර ගැනීමේ ක්‍රියාවලියෙහි මන්දගාමී බවක් විගණනයට නිරීක්ෂණය විය. අනුරාධපුර දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2019 දෙසැම්බර් 31 දිනට පැවති හිඟ මුදල ප්‍රචර්තන වර්ෂයේ පැවති සමස්ත හිඟ මුදලින් සියයට 21 ක් වී තිබුණි.

(vi) පොලොන්නරුව දිස්ත්‍රික් ලේකම් කාර්යාලය 418/25003/0/0/7000

පොලොන්නරුව දිස්ත්‍රික් ලේකම් කාර්යාලයේ කාර්යාලයේ 2019 දෙසැම්බර් 31 දිනට පැවති හිඟ ශේෂය රු. 55,927,666 ක් වූ අතර එය ප්‍රචර්තන වර්ෂයේ සමස්ත හිඟ මුදලින් සියයට 35 ක් ලෙස ඉහලම ප්‍රතිශතය වී තිබුණි. මෙම හිඟ ශේෂය පහත පරිදි සකස් වී තිබුණි.



ණයගැනී විස්තරය -----	වටිනාකම -----
	රු.
සීමාසහිත මැදිරිගිරිය පැරකුම් සහල් මධ්‍යස්ථානයේ අලාභය	12,299
වී අලෙවි මණ්ඩලයේ කුරුප්පු හන්දියේ සහල් මෝල පැවැත්වීමේ අලාභය	769,428
ආහාර කොමසාරිස් වෙත සහල් නිකුත් කිරීමේ අලාභය	13,018,114
ආහාර කොමසාරිස් දෙපාර්තමේන්තුව විසින් පියවිය යුතු වටිනාකම	42,127,825
එකතුව	----- 55,927,666 =====

2018 වර්ෂය තුළදී ඉහත දක්වා ඇති වී අලෙවි මණ්ඩලයේ කුරුප්පු හන්දියේ සහල් මෝල පැවැත්වීමේ රු. 769,428 ක හා ආහාර කොමසාරිස් වෙත සහල් නිකුත් කිරීමේ රු. 13,018,114 ක අලාභයන් සඳහා මු.රෙ. 109 හා 113 අනුව කටයුතු කර ඇති බව ස්වදේශ කටයුතු අමාත්‍යාංශයට යොමුකර ඇති බව විගණනයට දන්වා තිබුණද, 2019 දෙසැම්බර් 31 දින වන විටත් ඒ සම්බන්ධව ක්‍රියාමාර්ග ගැනීමට කටයුතු කර තිබූ බව නිරීක්ෂණය නොවීය.

(vii) මහ රෝහල කොළඹ - 436/25003/0/0/7000

කොළඹ දන්තායතනයේ 2002 ජනවාරි 22 දින සිදුවූ නිලු වැටුප් මංකොල්ලයට අදාළව අධ්‍යක්ෂ මහ රෝහල - කොළඹ වෙත ලබා දී තිබූ රු. 2,408,460 ක අත්තිකාරම් ශේෂය, 2019 දෙසැම්බර් 31 දින වන විටත් පියවා ගැනීමට හෝ අලාභ ලෙස පොතෙන් කපා හැරීමට හෝ කටයුතු කර නොතිබුණි.

(viii) ත්‍රිකුණාමලය දිස්ත්‍රික් ලේකම් කාර්යාලය - 422/2503/0/0/7000

ත්‍රිකුණාමලය දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2019 දෙසැම්බර් 31 දිනට රු. 1,652,917 ක හිඟ ශේෂයක් පැවති අතර මෙය 2016 වර්ෂයේ සිට පැවති එන හිඟ ශේෂයකි. මෙම හිඟ මුදල නිරවුල් කිරීමට සහනය ආයතනයට මූල්‍ය හැකියාවක් නොමැති බව දන්වා තිබුණි. අදාළ අලාභය කපා හැරීම සඳහා මු.රෙ. 109 ප්‍රකාරව අයදුම්පත්‍රය හා අදාළ නිර්දේශිත වාර්තාවන් රාජ්‍ය පරිපාලන හා ස්වදේශ කටයුතු අමාත්‍යාංශ ලේකම්ගේ



අංක F/DA/06/WR 117/002 දරන 2014 සැප්තැම්බර් 24 දිනැති ලිපි මගින් නිර්දේශ කර එවා ඇති බව දන්වා ඇතත් ඒ සම්බන්ධ ක්‍රියාමාර්ග ගැනීමට මේ දක්වා කටයුතු කර නොමැති බව නිරීක්ෂණය විය.

(ix) අම්පාර දිස්ත්‍රික් ලේකම් කාර්යාලය 420/2503/0/0/7000

අම්පාර දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2019 දෙසැම්බර් 31 දිනට හිඟ ශේෂය රු. 45,499,095 ක් වූ අතර එය සමස්ථ හිඟ මුදලක් සියයට 28 ක් විය. 2019 වර්ෂය තුළ අදාළ හිඟ මුදල නිරවුල් කිරීමේ ප්‍රතිශතය සියයට 0.44 ක් එනම් රු. 200,000 ක් පමණකි.

2.2 වියදම් කළමනාකරණය

2.2.1 අධි ප්‍රතිපාදන සලසා ගැනීම

සමාලෝචිත වර්ෂයේදී වැය විෂයයන් 06 ක් සඳහා රු. 34,472,000 ක ප්‍රතිපාදන සලසා තිබීම නිසා එම ප්‍රතිපාදන උපයෝජනය කළ පසු රු. 28,449,851 ක ප්‍රතිපාදන ඉතිරි වී තිබුණි. එම ඉතිරිය සලසා තිබුණු ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 34 ක සිට සියයට 91 ක පරාසයක ප්‍රමාණයක් වී තිබුණි. විස්තර පහත දැක්වේ.

වැය විෂයය	සලසා තිබුණු ශුද්ධ ප්‍රතිපාදනය	උපයෝජනය	ඉතිරිය	ඉතිරිය සලසා තිබුණු ශුද්ධ ප්‍රතිපාදනයේ ප්‍රතිශතයක් ලෙස
	රු.	රු.	රු.	
250-1-1-0-1302/11	622,000.00	167,907.03	454,092.97	73
250-1-1-0-1303/11	250,000.00	165,449.11	84,550.89	34
250-1-1-0-1408/11	1,900,000.00	945,072.84	954,927.16	50
250-1-1-0-2002/11	100,000.00	38,277.65	61,722.35	62
250-1-1-0-2102/11	600,000.00	56,603.12	543,396.88	91
250-1-1-1-2509/11	31,000,000.00	4,648,839.15	26,351,160.85	85
එකතුව	34,472,000.00	6,022,148.90	28,449,851.10	



2.3 බැරකම්වලට එළඹීම

සමාලෝචිත වර්ෂය අවසාන වන විට වැය විෂයයන් 04 ක් යටතේ එකතුව රු.136,066 ක බැරකම්වලට එළඹ තිබුණි. 2017 අප්‍රේල් 27 දිනැති අංක 155/2017 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛයේ 02(ඇ) ඡේදය ප්‍රකාරව යම් මුදල් වර්ෂයකට අදාළ සියළුම බැරකම් එම වර්ෂ තුළදී නිදහස් කළ යුතු අතර කිසිදු බැරකමක් ඊළඟ වර්ෂය තුළ නිරවුල් කිරීමේ අපේක්ෂාව ඇතිව ඉදිරියට ගෙන නොයා යුතුය. එම උපදෙස්වලට පටහැනිව දෙපාර්තමේන්තුව විසින් බැරකම්වලට එළඹ තිබුණි. විස්තර පහත දැක්වේ.

වැය විෂයය	වර්ෂ අවසානයට වූ බැරකම්
	රු.
250-01-01-1003	76,990
250-01-01-1402	50,330
250-01-01-1409	8,746
එකතුව	136,066

3. මෙහෙයුම් සමාලෝචනය හා කාර්යසාධනය

ඉදිරිපත් කරනු ලබන මූල්‍ය ප්‍රකාශනවල සඳහන් ආදායම්, වියදම්, වත්කම හා වගකීම් සම්බන්ධයෙන් මෙහෙයුම් සමාලෝචනය, තිරසාර සංවර්ධනය, යහපාලනය හා මානව සම්පත් කළමනාකරණයට අදාළ විගණන නිරීක්ෂණ ඉහත 1.1 ඡේදයේ දක්වා ඇති 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කරනු ලබන වාර්තාවට ඇතුළත් කරනු ලැබේ.



ඊ.ස්.එම්.ඩී.එස්. ජයසිංහ රෝහිත
 නියෝජ්‍ය විගණකාධිපති
 විගණකාධිපති වෙනුවට.

Chapter 04 – Performance indicators

4.1 Performance indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
<i>Account Division</i>			
Presentation of Department Annual Financial Statements to the Auditor General due date	√		
Expenditure management within the budgetary provision for each heads	√		
Unidentified receipt, Payments and unrealized cheques more than three months are not presented	√		
Submission of answers due date to all Audit queries presented during the year	√		
<i>Financial Information and Reporting Division</i>			
Obtaining monthly summaries of Accounts for the year 2019 as per the SAD Circular 268/2018	√		
Provide Financial information for the year 2019	√		
System updating Accounting information in to the ITMIS system due reconciliation	√		
<i>Macro Accounts and Accrual Accounts Division</i>			
Preparation of Annual Financial Statements	√		
Accounting of FR 66 transfers and Additional provision	√		
Open and Monitoring main Ledger Accounts		√	
Reconciliation of Non-Financial Assets	√		
<i>Government Finance Statistics and Management Information Division</i>			
Compilation of Government Finance Statistics (GFS) of 60 State Owned Enterprises (SOEs) recognised as Extrabudgetary Units by the International Monetary Fund as per the GFS Manual 2014.	√		
Compilation of Budgetary Central Government Finance Statistics for the year 2015, 2016 and 2017.	√		
Compilation of GFS of Extrabudgetary Units coming under the purview of the Department of National Budget and GFS of Provincial Councils as per the GFS Manual 2014.		√	
Receipt of Valuation Reports of properties belonging to 179 Ministries and Departments.		√	
Number of Institutions that completed the valuation of identified Properties			√

Accounting all of the valued Properties	√		
Opening indents for Ministry of Health	√		
Participating for COPA meetings and providing relevant information to COPA meetings	√		
Collecting and Reporting monthly data of provincial councils	√		
<i>System Development, Training & Advance Accounts Division</i>			
Update and Maintain New CIGAS Computer programme	√		
Analyze and computerized of Public officers Advance “B” Final Accounts of central Government Ministries and Departments for follow-up process	√		
Payment and Recoveries of the treasury Authorize Advance Accounts			
I) Authorize Advance Account the payments on behalf of other Governments Advance Accounts (25002)			
- Payments	√		
- Recovering		√	
II) Paddy Advance Accounts (25003)			
- Recovering			√
<i>Accounts Monitoring & Payroll Software Management Division</i>			
Issue of GPS software CDs	√		
Provide technical advice on issues related to the use of GPS payroll software	√		
Collection of Deposit Account Reconciliation Statements and Age Analysis Reports from Ministries/ Departments & other Institutions as at 31st December 2019	√		
Resolving inconsistencies with book balances of Deposit Accounts of the Treasury and the balances of the respective Departments	√		
Advised to act in accordance with FR .571 to settle deposits exceeding 2 years		√	
Taking action to settle the debit balances in the Deposit Accounts	√		
Opening of new deposit accounts	√		
Closure of old Deposit Accounts at the request of relevant Ministries / Departments & other Institutions	√		
Transfer of general deposit accounts between heads	√		
<i>Administration Division</i>			
Develop a simple, reduce, paper resource sharing, Efficient, Accurate and Discipline culture in the Department	√		
Development of processes, General Administration and training knowledge building and sharing	√		
preparation and Submission of performance report 2018 due date	√		
preparation and Submission of Action Plan 2020 due date	√		

Approval of salary increment, and leave on due date	√		
Updating of personal files of the staff according to the provision of public Administration	√		
Managing vehicle fleet according to public Administration and treasury Circulars	√		

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

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
Strengthen the means of implementation and revitalize the global Partnership for Sustainable Development	<ul style="list-style-type: none"> • Data monitoring and Accountability • Policy and institutional coherence 	<ul style="list-style-type: none"> • Number of institutes implementation the available Programmes • Achievement level of implementation • Accuracy of Government revenue and Expenditure 			√

5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

As an achievement of the Sustainable Development Goals, the AS400 sever was malfunctioned and an Assistant Director of the Department facilitated the obtaining of treasury computer printout using New CIGAS web application. As a result, data monitoring is easier to achieve in the Sustainable Developments Goals. The Departments has 61 approval staff and six officers have not been recruited. Among them were three staff posts and three other posts. It was a challenge for our Department in achieving its sustainable development goals

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	16	13	03
Territory	02	02	00
Secondary	33	31	02
Primary	10	09	01

6.2 Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.

The approved staff of the Institute is 61 and the permanent staff is 51. These vacant posts are as follows

Additional Director General (Accounting Systems) – Sri Lanka Accountants’ Service	01
Assistant Director - Sri Lanka Accountants’ Service	01
Assistant Director – Information and Communication Technology Service	01
Development Officer	01
Management Service Officer	01
Driver	01

Due to the vacancy in the post of Additional Director General (Accounting Systems), the Supervisory Operations of the Accounts Division was done by the Director (Macro and Accrual Accounts). Due to Vacancies Assistant Director of Information and Communication Technology, Assistant Director (IT) post and Management Service Officer position for the New CIGAS Division. The system could not function properly. Also, a post of Development Officer has been vacant for the Public Finance Statistics Division

6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs.)		Nature of the Program (Abroad/Local)	Output/Knowledge Gained
			Local	Foreign		
Diploma in English for Junior Executive (DEJE)	01	30 Days			Local	
Certificate in English for Employment Purposes (CEEP)	01	36 Days			Local	
Capacity building	Director 26	05 Days			Local	
	Deputy Director 13	03 Days				
Computer Hardware & PC Maintenance	01	02 Days			Local	
Personal file management	03	03 Days			Local	
Transport Management	01	02 Days	7000.00		Local	
Training Programme on Computerized Integrated Government Accounting System (CIGAS)	01	04 Days			Local	
Awareness Course on Official Language Policy	03	01 Days			Local	
Preparation of Advance B Account of Public Officers	01	01 Days	5000.00		Local	
Procurement training	01	01 Days			Local	
Web Design	01	05 Days			Local	
Advanced MS Excel Skills for Government Officers	04	02 Days			Local	
Current Office Systems and Office Management	02	02 Days	17,000.00		Local	
ICT for Management Assistant	01	02 Days			Local	
Certificate Course in Procurement Process	01	06 Days	13,000.00		Local	
Bid Evaluation Course	01	01 Days			Local	

System Administration	01	05 Days			Local	
Network Administration	01	05 Days			Local	
Basic IT Applications	02	02 Days			Local	
Training Programme on Public Sector Debt Statistics	03	05 Days			Local	
World Bank for the Round Table -Event	02	03 Days		US \$ 4235 Rs. 674,800.00	Foreign - United Kingdom	
Second Country Visit Programme	01	11 Days		US \$ 1676.67	Foreign - United Kingdom	
Cash Management and Modernization Study Tour	01	05 Days		US \$ 200	Foreign – Indonesia	
2019 Seminar on Developing Marketing System for Developing Countries	01	22 Days		US \$ 880	Foreign - China	
2019 Seminar for Senior Officials Building Free Trade Zones under Belt and Road Initiative	01	22 Days		US \$ 880 Pound 75 Rs. 6273.41	Foreign - China	
Diploma in Public Procurement and Contract Administration (DIPPCA)-INTAKE 3	01	11 Days		US \$ 1420	Foreign - United Kingdom	

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		

1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Complied		
1.6	Others	-		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of State Accounts Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		

3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		

8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has	Complied		

	been transferred after the lease term			
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Not Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub 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 had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		

18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied	(The Auditor General has given true and fair opinion)	