



கார்டீசு சூடன வார்டீகால
செயலாற்றுகை அறிக்கை
Performance Report

2019

சூதீக அடவடீசு ஡ெசூரீகமீனீகூவ
மூடீலீ அூரீகை சூதூ சூதீசனீதீ சூவரீடன அமூதூசூடூசூ

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Department of National Budget
Ministry of Finance, Economy and Policy Development

Annual Performance Report for the year 2019
Department of National Budget
Expenditure Head No. 240

Table of Contents

1	Institutional Profile/ Executive Summary	4
1.1	Introduction	4
1.1.1	Vision, Mission, Objectives of the Institution	4
1.2	Key Functions	5
1.2.1	Formulation of the National Budget for the forthcoming year	5
1.2.2	Implementation of the National Budget in the current year	5
1.2.3	Advance Account Activities	6
1.2.4	Reallocation of budgetary provisions relating to budget proposals	6
2	Progress and the Future Outlook	8
2.1	Appropriation Act for 2019 and Vote on Account 2019	8
2.2	Budget Revisions 2019	9
2.2.1	Supplementary Estimates	9
2.2.2	Special Law Warrants	9
2.3	Summary of Performance	11
2.4	Advanced Account Activities	16
2.5	Public Expenditure Management	17
2.5.1	Transfer of Funds	17
2.5.2	Reallocation of Provisions under the Project “Supplementary Support Services and Contingent Liabilities”	18
3	Overall Financial Performance for the Year	20
3.1	Statement of Financial Performance	20
3.2	Statement of Financial Position	22
3.3	Statement of Cash Flows	23
3.4	Notes to the Financial Statements	25
3.4.1	Basis of Reporting	25
3.5	Performance of the Revenue Collection – N/A	26
3.6	Performance of the Utilization of Allocation	26
3.7	Performance of the Reporting of Non-Financial Assets	26
3.8	Auditor General’s Report	27

4	Performance Indicators	27
4.1	Circulars Issued for Managing Expenditure	28
5	Performance of the achieving Sustainable Development Goals (SDG)	29
6	Human Resource Profile	30
6.1	Cadre Management	30
6.2	Shortage in human resources and the performance	30
6.3	Human Resource Development	30
7	Compliance Report.....	38
8	Annexure 01	46

1 Institutional Profile/ Executive Summary

1.1 Introduction

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

1.1.1 Vision, Mission, Objectives of the Institution

Vision

Socio – Economic Development through Effective Appropriation of Financial Resources.

Mission

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

Objectives

- Ensure Socio economic development of the country through efficient and effective allocation of financial resources.
- Maintain fiscal discipline.
- Ensure fiscal consolidation.
- Learning and sharing for better estimation.

1.2 Key Functions

1.2.1 Formulation of the National Budget for the forthcoming year

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

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

1.2.2 Implementation of the National Budget in the current year

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

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

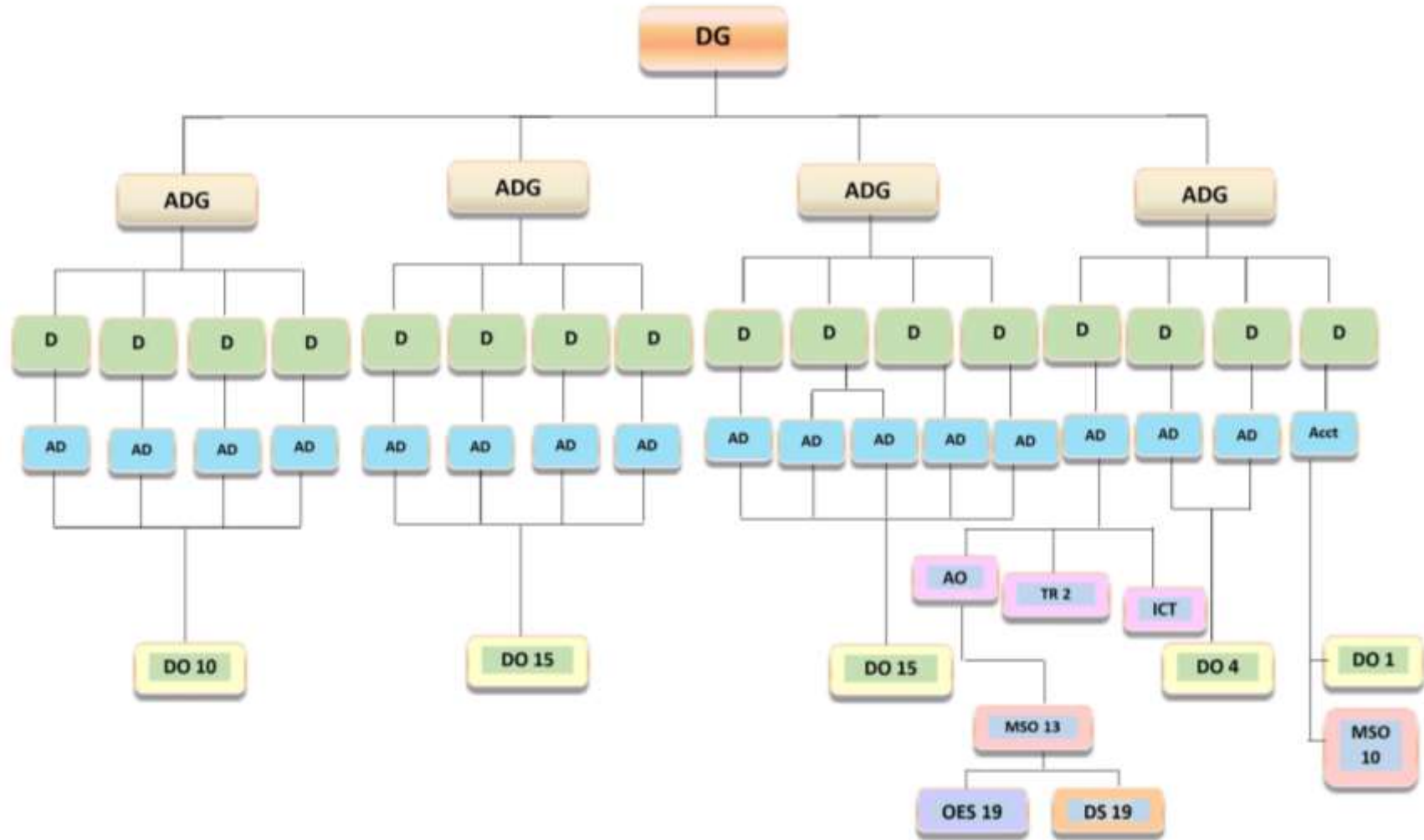
- Making Recommendations to the Department of Treasury Operations to release cash for Statutory Boards.
- Drafting observations of the Minister of Finance on the Cabinet Memoranda specially relating to the allocation of financial resources.
- Reallocation of provisions under section 6 of the Appropriation Act.
- Granting approval for transfer of allocation under FR 66/69 for ensuring the smooth implementation of the annual budget.
- Facilitation of Foreign Financing Institutions such as IMF, World Bank, ADB etc. on project funded under foreign financing.
- Representing the Treasury at the Committee on Public Accounts (COPA), Committee on Public Finance (COPF) and Committee on Public Enterprises (COPE) meetings
- Representing the Treasury at the Parliamentary Committees, Presidential Meetings and Prime Minister's Meetings

1.2.3 Advance Account Activities

- Determination of limits for the Commercial, Stores, Public Officer's Advance Accounts
- Taking action pertaining to the revision of the limits of the Advance Account activities as and when required.

1.2.4 Reallocation of budgetary provisions relating to budget proposals

- Reallocation of budgetary provisions relating to budget proposals after the approval of Appropriation Act in Parliament.



Organizational Chart
Department of National Budget

2 Progress and the Future Outlook

2019 was a challenging year with a hectic schedule for the Department of National Budget as the Department had to deal with two Vote on Accounts, one Appropriation Act and 32 Supplementary Estimates.

The year started with a Vote on Account approved by Parliament applicable only for the first four months of the year, hence the budget for 2019 was formulated in the beginning of the same year instead of the previous year and that was approved by Parliament with a remarkable incidents of the Parliament history creating a significantly higher workload to the Department of National Budget. Several Ministerial portfolio changes which took place during the year, also lead to further increase the already busy work schedule.

As the Presidential Election was scheduled to be held towards the end of the year, budget for 2020 was postponed and again a Vote on Account was submitted to Parliament as an alternative arrangement.

2.1 Appropriation Act for 2019 and Vote on Account 2019

Conventionally, the Appropriation Act for a financing year should be approved by Parliament at the end of the previous year. Due to the sudden suspension of Parliament in October 2018, the Appropriation Bill that was presented in Parliament in September 2018 comprising the estimated expenditure for the year 2019 could not move forward. As an alternative arrangement, the then Minister in charge of Finance, submitted a Vote On Account in order to obtain authority to withdraw money from the Consolidated Fund to carry on the Government functions without interruption until an Appropriation Act would be passed by Parliament. The Vote on Account 2019 which included expenditure estimates for the first four months of the year 2019 was passed by Parliament on 21st December 2018.

Later, on 05th February 2019, the Appropriation Bill 2019, amalgamating the budgetary provisions of the Vote on Account, was submitted to Parliament. The Bill was enacted as the Appropriation Act, No. 06 of 2019 with amendments to the same. For the second time in the history of Sri Lanka Parliament at the third reading of the debate 31 expenditure heads were

defeated on 29th March, 2019. Accordingly, all 09 Provincial Councils, 20 District Secretariats and 02 Heads coming under the Ministry of Megapolis and Western Development were defeated making zero expenditure estimates for the said Expenditure Heads.

2.2 Budget Revisions 2019

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

2.2.1 Supplementary Estimates

2019 recorded the highest number of Supplementary Estimates approved by the Parliament for the last two decades. During the period concerned, 32 supplementary estimates were passed by Parliament.

Subsequent to the defeat of 31 Expenditure Heads coming under the Ministry of Internal & Home Affairs and Provincials & Local Government and the Ministry of Megapolis and Western Development on 29th March 2019 in Parliament, the Government submitted 31 Supplementary Estimates amounting to Rs. 287.9 billion on 05th April 2019, immediately after the Appropriation Act was passed by Parliament, in order to obtain budgetary provisions for the defeated Expenditure Heads.

Following the tendency of the previous two years, the Minister of Highways and Road Development submitted a Supplementary Estimate of Rs. 65 billion in 2019 to Parliament for the settlement of the bills of foreign-funded projects, payment of mobilization advances and repayment of loan installments of local loans. This Supplementary Estimate was submitted and approved in Parliament on 20th June 2019.

2.2.2 Special Law Warrants

The Minister of Finance is empowered by the Constitution to issue special law warrants authorizing the withdrawal of money from the Consolidated Fund in order to incur the expenditure of the Government that have been recognized as Special Law Services in the

Schedule 2 of the Appropriation Act. Six (6) such Special Law Warrants worth of Rs. 23.2 billion have been issued by the Minister of Finance, Economic and Policy Development in 2019 in order to fulfil additional fund requirements for the purposes mentioned in Table 2.2.2.

Table 2.2.2: Special Law Warrants as Supplementary Allocations

Authority No	Expenditure Head No.	Institution	Purpose /Objective	Amount (Rs.)
01	22	Office of the Parliamentary Commissioner for Administration	To pay increased salary and allowances of the Parliamentary Commissioner for Administration, approved by the Parliamentary Resolution	1,320,000
02	10	Commission to Investigate Allegations of Bribery or Corruption	To pay increased salaries and allowances of the members of the Commission	1,240,000
03	253	Department of Pension	To meet the shortfall of provisions allocated on pension for Widows, Widowers and Orphans of public officers	2,500,000,000
04	249	Department of Treasury Operations	To meet the shortfall of provisions allocated on debt servicing	20,530,000,000
05	239	Department of External Resources	Contribution fee for Asian Infrastructure Investment Bank 2015 to 2019 as per the AIB Circular 7/2016	160,600,000
06	1	His Excellency the President	To pay retirement benefits for the former President His Excellency Maithripala Sirisena	146,250
Total				23,193,306,250

2.3 Summary of Performance

Action	Activity	Overall Target	Output
<p>1. Implementation of Budget 2019 and Expenditure Management.</p> <p>(The appropriation bill for 2019 was not submitted to Parliament as usual in previous year (2018) and the first four months of the year 2019 operated under a Vote on Account.)</p>	<p>Issuance of Budget Authorization Circulars giving instructions on expenditure management.</p>	<p>Manage public expenditure efficiently.</p>	<p>1. The National Budget Circular No. 5/2018 dated 27.12.2018 was issued in order to authorize the Expenditure for the period from 1st January 2019 to 30th April 2019.</p>
<p>2. Preparation of National Budget Estimates, for 2019 and submit the appropriation bill in Parliament</p> <p>(In absence of an Appropriation Act for 2019 at the beginning of the year as usual, relevant activities was done in 2019)</p>	<p>Preparation of draft annual budget Estimates for 2019 in consultation with spending agencies and relevant Departments of the General Treasury.</p>	<p>Ensure achieving annual targets of economic and development goals of the Government</p>	<p>As the pre-budget meetings had been Conducted previous year only the finalization of estimates were done mapping with the new structure of the Cabinet of Ministers</p>

Action	Activity	Overall Target	Output
	<p>Make necessary arrangements to present the Appropriation Bill for 2019 in Parliament on time.</p> <p>Issue Warrants by the Hon. Minister of Finance</p>	<p>Present the Appropriation Bill in Parliament in the first week of February, 2019.</p> <p>Prepare and print the detailed Estimates of 2019</p> <p>Pass the Appropriation Bill by Parliament.</p> <p>Authorization of Expenditure</p>	<p>Print the detailed Estimates of 2019 on time</p> <p>Gazette the Appropriation Bill for 2019 on 11. 01. 2019.</p> <p>Submitted the Appropriation Bill to Parliament on 05.02.2019.</p> <p>Presented the Budget to Parliament (Second Reading) on 05.03.2019.</p> <p>Parliament passed the Appropriation Bill on 05. 04. 2019.</p> <p>Appropriation Act No 06 of 2019 was certified by the Hon. Speaker on the same date.</p> <p>Warrants were issued by the Hon. Minister of Finance on 06.04.2019.</p>
3. Implementation of Appropriation Act No.06 of 2019 and Expenditure Management.	Authorization of transfer of funds under Section 5(1) of the Appropriation Act and FR 66 and 69.	Manage expenditure within the approved estimates.	As per the said Regulations, 379 applications were authorized. Out of that, 51 applications were programme transfers and 328 were project transfers. 77 transfer applications were authorized under the provisions of FR 69.
	Reallocation of provisions under section 6 of the Appropriation Act	Providing additional allocation requirements of spending agencies in order to ensure their smooth functioning	Rs. 159.77 billion was distributed through 736 number of supplementary allocation letters during the year for meet the expenditure of unforeseen, unexpected nature (Ex. Floods, drought, Ester Sunday attack etc..) and to meet some deviations of expenditure estimates.

Action	Activity	Overall Target	Output
	Submission of Supplementary reports on issuance of supplementary allocations to parliament once in two months	Adhering the provisions of Appropriation Act	08 reports were submitted covering all the supplementary allocations granted.
	Amendment to the Appropriation Act No.06 of 2019.	Revise the borrowing limit stipulated under section 2 (1) (b) of the Appropriation Act No.06 of 2019	Bill for Amendment was published on government gazette on 29 th of November 2019. However, it was not enacted due to the prorogation of Parliament.
4. Preparation and formulation of National Budget Estimate for 2020	Issuance of (Budget Call) guidelines on the preparation of Annual Budget Estimates.	Formulate the annual Budget following the guidelines by all spending agencies.	Considering the precedents, the Cabinet of Ministers at it's meeting held on 13.08.2019 decided to postpone the commencement of the preparation of the annual Budget for 2020 as the Presidential election was scheduled to be held at the end of the year 2019. Therefor no Budget call was issued as scheduled and the rest of the activities of the Budget calendar was suspended.
	Preparation of draft annual budget Estimates in consultation with spending agencies and relevant Departments of the General Treasury.	Ensure achieving annual targets of economic and development goals of the Government.	
	Conduct Budget discussions with relevant Ministries.	Meet the actual requirements and prepare a realistic budget.	
	Make necessary arrangements to present the Appropriation Bill for 2020 in Parliament on time.	Present the Appropriation Bill in Parliament Prepare and print the detailed Estimates of 2020 Pass the Appropriation Bill by Parliament	
	Issue Warrants by the Hon. Minister of Finance	Authorization of Expenditure	

Action	Activity	Overall Target	Output
05.Preparation of Vote On Account (VOA) for first four months of the year 2020	<p>Preparation of budget Estimates for the Spending agencies for the period of first four months of the year 2020</p> <p>Submission of the Vote On Account in Parliament for the approval</p> <p>Issue Warrants by the Hon. Minister of Finance</p> <p>Issuance of Authorization Circulars giving instructions on expenditure management.</p>	<p>To make Budgetary Provisions for the uninterrupted continuation of the Government activities in absence of an Appropriation Act</p> <p>Authorization of Expenditure</p> <p>Authorization of Expenditure</p>	<p>The VOA was prepared in consultation with the line agencies and the same was submitted to the Cabinet of Ministers on 30.09.2019. the same was approved by the Cabinet on 01.10.2019</p> <p>VOA was tabled in Parliament on 23.10.2019 and was approved in the same date.</p> <p>Warrants were issued by the Hon. Minister of Finance on 31.10.2019</p> <p>As the Structure of the Ministerial portfolio was changed after the Presidential Election the Budget circular No. 09/2019 was issue on 31.12.2019 by reallocating the Budgetary provisions approved by VOA to the new Ministries and authorizing the Expenditure under the VOA.</p>
06. Internal Management of the Department of National Budget.	Submission of Reports.	<p>Submit reports before the deadlines</p> <p>(a) Expenditure review to the Annual Report of the Ministry of Finance and Mass Media</p> <p>(b) Performance Report of the Department</p> <p>(c) Appropriation Account</p> <p>(d) Reconciliation of Public Officers Advance Account.</p>	<p>Submitted the following reports on time.</p> <p>(a) Expenditure Review - 2019</p> <p>(b) Performance Report to the Parliament</p> <p>(c) Appropriation Account 2019</p> <p>(d) Reconciliation of Public officers Advance Account 2019</p>

Action	Activity	Overall Target	Output
	Capacity Building.	Develop human resources through local and foreign training.	16 officers were trained overseas while each officers were trained locally on programs related to the activities of the Department of National Budget.
	Control of the Departmental Advance Account.	Grant Loans/advances to all the applicants of the staff of NBD complying with limits of the Advance Accounts.	Distress loans, bicycle loans, special advances and festival advances amounting to Rs.6, 318, 290.00 have been provided, while adhering to authorized limits.
	Responding to Audit Queries.	Minimize audit queries. Represent Sectorial Oversight Committee, COPA, COPE and COPF meetings of Parliament.	Replied to all audit queries (09) forwarded by the Department of Auditor General.
07. Facilitation of Foreign Development Partners (IMF, World Bank, ADB etc.)	Participation of discussion with Development Partners when and where necessary	Provide required information's for the Development partners	Better co-integrate with Development partners

2.4 Advanced Account Activities

Actual expenditure of the Advance Account activities was Rs. 26.1 billion, as against the estimated maximum expenditure of Rs. 27.3 billion. The actual total receipts were Rs. 24.4 billion, compared to the estimated minimum receipts of Rs. 21.4 billion. Accordingly, the Advance Account activities were within the approved limits of the Appropriation Act, No. 06 of 2019. Activities under the Advance Account included activities of commercial nature and advances to public servants excluding the property loan.

The limit revision under the section 8 of the Appropriation Act No 06 of the 2019 has been done for the 19 ministries/departments as follows

Srl No	Ministry/ Department	Item NO.	Maximum Limits of Expenditure in Column II (Rs)		Minimum Limits of Receipts in Column III (Rs)		Maximum Limits of Debit Balance in Column IV (Rs)		Order No
			From	To	From	To	From	To	
1	Prime Minister's Office	00201	23,000,000	21,000,000	11,000,000	9,500,000	77,000,000	76,500,000	1
2	Elections Commission	02001			18,000,000	20,000,000	95,000,000	115,000,000	2
3	National Procurement Commission	02401	1,200,000	2,100,000			3,000,000	4,000,000	3
4	Non Cabinet Minister of Digital Infrastructure and Information Technology	05101			2,500,000	1,300,000			4
5	Non Cabinet Minister of Science, Technology and Research	05201			22,300,000	20,000,000			5
6	Non Cabinet Minister of Economic Reforms and Public Distribution	05301			2,500,000	170,000			6
7	Non Cabinet Minister of Labour and Trade Union Relations	05401			4,400,000	3,200,000			7
8	Non Cabinet Minister of Mass Media	05501	1,000,000	3,500,000	200,000	2,500,000	6,000,000	25,000,000	8
9	Non Cabinet Minister of Special Areas Development	05601			300,000	120,000			9

Srl No	Ministry/ Department	Item NO.	Maximum Limits of Expenditure in Column II (Rs)		Minimum Limits of Receipts in Column III (Rs)		Maximum Limits of Debit Balance in Column IV (Rs)		Order No
			From	To	From	To	From	To	
10	Minister of Public Administration and Disaster Management	13001	40,000,000	65,000,000	23,200,000	42,000,000	85,000,000	206,000,000	10
11	Minister of Public Enterprise, Kandyan Heritage and Kandy Development	15801	4,200,000	5,700,000	2,000,000	2,500,000			11
12	Department of Buddhist Affairs	20101			21,000,000	20,500,000			12
13	Sri Lanka Navy	22301			510,000,000	440,000,000			13
14	Sri Lanka Air Force	22401			418,000,000	380,000,000			14
15	Department of Police	22501			1,080,000,000	1,060,000,000			15
16	Department of Debt Conciliation Board	23101			500,000	449,000			16
17	District Secretariat, Mannar	26501			11,000,000	10,932,000			17
18	Department of Forests	28301			71,000,000	66,000,000			18
19	Department of Samurdhi Development	33101			275,000,000	255,000,000			19

2.5 Public Expenditure Management

2.5.1 Transfer of Funds

Section 5 of the Appropriation Act allows Institutions to reallocate or transfer the unutilized Provisions within the total expenditure limit approved by Parliament under the Virement Procedure mentioned in Financial Regulation No. 66 and 69 (FR 66 &FR 69). In the year 2019, National Budget Department has granted approval for 1,624 of such transfer applications to a value amounting to Rs. 62,778 million.

2.5.2 Reallocation of Provisions under the Project “Supplementary Support Services and Contingent Liabilities”

Supplementary Support Services and Contingent Liabilities project under the Expenditure Head No. 240, was implemented by the Department of National Budget in 2019 in order to facilitate the unforeseen, unexpected or urgent additional funding requirements of spending agencies. The total budgetary allocation provided under this project was Rs. 176 billion including Rs. 96 billion for Budget Proposals in 2019 during the year, those allocations were distributed among the Spending Agencies in line with the specific guidelines stipulated in printed Estimates of 2019. Periodical reports pertaining to these reallocations were tabled in Parliament in line with the requirement of the Appropriation Act, No. 06 of 2019

The total expenditure and debt repayments incurred by the Government was Rs 4,076 billion in 2019 and that was a 2.5 percent or, in nominal terms, a Rs. 101 billion increase compared to Rs 3,975 billion in 2018. However, owing to the shortfall of revenue collection, the actual expenditure fell by Rs 652 billion in comparison with the revised estimated expenditure. Accordingly, the utilization ratio of the provisions decreased in the year up to 82 percent while the ratio recorded in 2018 stood at 92 percent. Meanwhile, the utilization of capital expenditure of the Government declined significantly from 75 percent in 2018 to 63 percent in 2019. However, the recurrent expenditure, which is more of non - discretionary nature, declined marginally, only by 1 percent, and stood at 96 percent compared to 97 percent in 2018. In nominal terms, recurrent expenditure was Rs. 2, 417 billion.

The utilization ratio of the provisions authorized under the clause 2 (1) of the Appropriation Act derived through the First Schedule of the Act (first Schedule of the Appropriation Act or expenditure on supply services) deteriorated further up to 85 percent in 2019, compared to 86 percent in 2018 and 87 percent in 2017. Expenditure was Rs. 2,032 billion against the initial estimate of Rs. 2,408 billion. Deviating from the last few years propensity, the expenditure incurred under Special Law (Financing code 21- Second Schedule of the Appropriation Act) has shown a retreat of Rs. 192 billion against the initial estimate of Rs. 2,232 billion. Compared to 2018, the expenditure under special law dropped by 83 billion from Rs 2,123 to Rs. 2,040 billion as the interest rate of the market did not increase as expected, rescheduling of Rupee loans and actual exchange rate was below the estimated level. In the perspective of programs, both programme 1 – Operational activities and Programme 2 – Development activities showed an upward trend compared to the last year. In nominal terms, recurrent expenditure was Rs. 2,301 billion. Expenditure Summary is as follows.

Table 2.5: Government Expenditure by Categories 2019

Expenditure category	Rupees billion	Percentage of Recurrent Exp.	Percentage of Total Exp.
Recurrent Expenditure	2,322	100	57
Personal Emoluments of Central Government	709	31	17
Travelling Expenses	17	1	0
Supplies	112	5	3
Maintenance Expenditure	8	0	0
Services	63	3	2
Transfers (including transfers to the Provincial Councils and Public Institutions)	524	23	13
Interest Payments and Discounts	889	38	22
Other Recurrent Expenditure	1	0	0
Expenditure category	Rupees billion	Percentage of Capital Exp.	Percentage of Total Exp.
Capital Expenditure	637	100	16
Rehabilitation and Improvement of Capital Assets	27	4	1
Acquisition of Capital Assets	114	18	3
Capital Transfers	121	19	3
Acquisition of Financial Assets	37	6	1
Capacity Building	6	1	0
Other Capital Expenditure	332	52	8
Public Debt Amortization	1,117		27
Total Expenditure	4,076		100

3 Overall Financial Performance for the Year

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance for the period ended 31st December 2019

Rs.

Budget 2019	Note	2019	Actual 2018	
-	Revenue Receipts	-	-	
-	Income Tax	1	-	} ACA-1
-	Taxes on Domestic Goods & Services	2	-	
-	Taxes on International Trade	3	-	
-	Non Tax Revenue & Others	4	6,793,535	38,886,714
-	Total Revenue Receipts (A)		-	-
-	Non Revenue Receipts			
-	Treasury Imprests		5,997,403,325	6,128,747,675
-	Deposits		66,788,779	111,684,748
-	Advance Accounts		10,991,606	9,646,528
-	Other Receipts		115,132,025	7,808,724
-	Total Non Revenue Receipts (B)		6,190,315,735	6,257,887,675
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		6,197,109,270	6,296,774,389
-	Less: Expenditure			
-	Recurrent Expenditure		-	-

-	Wages, Salaries & Other Employment Benefits	5	99,484,154	92,674,562	
-	Other Goods & Services	6	605,683,285	1,146,400,753	ACA- 2(ii)
-	Subsidies, Grants and Transfers	7	33,520,361	52,769,743	
-	Interest Payments	8		-	
-	Other Recurrent Expenditure	9	-	-	
-	Total Recurrent Expenditure (D)		738,687,800	1,291,845,058	
	Capital Expenditure				
-	Rehabilitation & Improvement of Capital Assets	10	629,148	798,284	
-	Acquisition of Capital Assets	11	5,324,979,279	4,950,366,459	ACA- 2(ii)
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
-	Capacity Building	14	3,111,757	1,454,781	
-	Other Capital Expenditure	15	-	-	
-	Total Capital Expenditure (E)		5,328,720,184	4,952,619,524	
	Main Ledger Expenditure (F)		127,240,264	12,323,713	
	Deposit Payments		116,859,279	511,954	ACA-4
	Advance Payments		10,380,984	11,811,759	ACA-5
	Total Expenditure G = (D+E+F)		6,194,648,247	6,256,788,295	
-	Imprest Balance as at 31st December 2019 H = (C-G)		2,461,022	39,986,094	

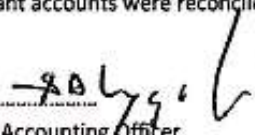
3.2 Statement of Financial Position

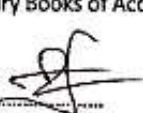
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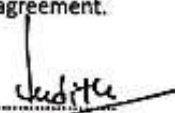
Statement of Financial Position As at 31st December 2019

	Note	Actual	
		2019 Rs	2018 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	21,737,380,974	24,907,860,401
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	26,471,731.99	27,082,353
Cash & Cash Equivalents	ACA-3	635,608.09	83,325
Total Assets		21,764,488,314	24,935,026,080
<u>Net Assets / Equity</u>			
Net Worth to Treasury Property, Plant & Equipment Reserve		(151,062,508)	(200,439,062)
Rent and Work Advance Reserve	ACA-5(b)	21,737,380,974	24,907,860,401.09
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	177,534,240	227,604,740.00
Imprest Balance	ACA-3	635,608	
Total Liabilities		21,764,488,314	24,935,026,079.51

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 05 to 145 and Notes to Accounts presented in pages from 146 to 153 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.


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


 Accounting Officer
 Name : Jude Nilukshan
 Designation : Director General
 Department of National Budget
 Date : 24.02.2020


 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name : G.D.M. Muditha Gunarathna
 Department of National Budget
 Date : 24.02.2020

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

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

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

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 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	121,925,560	6,136,556,399
Revenue Collected from the Other Heads	-	-
Imprest Received	5,997,403,325	-
Total Cash generated from Operations (a)	6,119,328,885	6,136,556,399

Less - Cash disbursed for:

Personal Emoluments & Operating Payments	704,971,889	92,674,562
Subsidies & Transfer Payments	33,520,361	1,198,807,526
Expenditure on Other Heads	1,991,981	-
Imprest Settlement to Treasury	-	-
Total Cash disbursed for Operations (b)	740,484,231	1,291,482,088

NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)**5,378,844,654 4,845,074,311****Cash Flows from Investing Activities**

Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Recoveries from Advance	9,817,186	-
Total Cash generated from Investing Activities (d)	-	-

Less - Cash disbursed for:

Purchase or Construction of Physical Assets & Acquisition of Other Investment	5,328,720,185	4,952,619,524
Advance Payments	9,871,154	-
Total Cash disbursed for Investing Activities (e)	5,338,591,339	4,952,619,524

NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)**(5,328,774,153) (4,952,619,524)****NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)****(50,070,500) (107,545,213)****Cash Flows from Financing Activities**

Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	66,788,779	111,684,748
Total Cash generated from Financing Activities (h)	66,788,779	111,684,748

Less - Cash disbursed for:

Repayment of Local Borrowings	-	3,627,581
Repayment of Foreign Borrowings	-	-
	-	
Deposit Payments	116,859,279	511,954
Total Cash disbursed for Financing Activities (i)	116,859,279	4,139,535
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	(50,070,500)	(107,545,213)
Net Movement in Cash (k) = (g) -(j)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the Financial Statements

3.4.1 Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 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 recognized on the cash receipts during the accounting period irrespective of relevant revenue period.

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

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

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

5) Property, Plant and Equipment Reserve

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

6) Cash and Cash Equivalents

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

3.5 Performance of the Revenue Collection – N/A

3.6 Performance of the Utilization of Allocation

Rs., 000

Type of Allocation	Allocation		Actual Expenditure	Utilization as a % of Final Allocation
	Original	Final		
Recurrent	708,000	742,162	738,687.8	100
Capital	5,307,000	5,330,160	5,328,720.18	100

3.7 Performance of the Reporting of Non-Financial Assets

Rs., 000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per Financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	97,962.31	97,962.31	-	100
9152	Machinery and Equipment				
9153	Land				
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress	21,639,418,664.39	21,639,418,664.39	-	100
	Lease Assets				

3.8 Auditor General's Report

During the year 2019, nine (09) queries were referred to this Department by the Auditor, all of which were duly answered

** The final audit report issued by the Auditor General to be scanned and placed here while submitting to the Parliament. (Attached here with as annexure 1)

4 Performance Indicators

4.1 Circulars Issued for Managing Expenditure

As a result of the effects of the Easter Sunday Attacks, the expected revenue significantly fell below the targets. Therefore, during the year, several special circulars were issued to ensure prudence in public expenditure. Owing to the tightened expenditure control efforts, introduced by the National Budget Circulars, non-priority expenditure such as purchasing of new furniture and office equipment decreased significantly during the year.

Circulars issued in relation to the Public Expenditure Management

Circular Number	Date	Subject
NB/9/2019	31.12.2019	Vote on Account 2020
NB/8/2019	18.12.2019	Preparation of Financial Statements for the year 2019
NB/7/2019	04.12.2019	Management of Public Expenditure and maintenance of Financial Discipline
NB/6/2019	28.09.2019	Approval Procedure of FR transfers and Supplementary Budgetary requests through Integrated Treasury Management Information System (ITMIS)
NB/5/2019	24.09.2019	Managing the Public Expenditure during the remaining period of 2019
NB/4/2019	17.06.2019	Strengthening the prudence in Public Expenditure - 2019
NB/3/2019	08.04.2019	Authorization of Expenditure – 2019 Budget
NB/2/2019	08.04.2019	Collecting data and information relevant to the Gender based budgeting and the establishment of “Gender Focal Point” in each Ministry
NB/1/2019	25.01.2019	Preparation of Annual Financial Statements including the Appropriation Accounts for 2018

5 Performance of the achieving Sustainable Development Goals (SDG)

The 2030 Agenda for Sustainable Development, which have 17 Goals, 164 Targets and 244 Indicators, does not directly relevant to the National Budget Department for achievement as the main responsibility of the department is to estimate and appropriate the financial resources of the Government for delivery of goods and services for the citizens of the country by respective government agencies. However, it was identified that all the Goals are relevant to the department as the other agencies couldn't achieve the SDGs alone without the required financial provisions. Accordingly, the department has taken measures to mainstream the SDGs into budgeting processes by aligning the funding for them through the national budget.

Though the Appropriation Act for a year is approved by Parliament at the end of the previous year, the 2019 Appropriation act that was submitted in September 2018 couldn't proceeded due to sudden suspension of Parliament at the end of October 2019. Therefore, the approval of the Parliament was obtained for a Vote on Account (VOA) which comprised the expenditure estimates for the first four months of the year 2019. Therefore, the Department couldn't mainstream SDGs into the VOA as the expenditure was included only for carrying out of government services uninterruptedly.

However, the Department was able to provide adequate allocations for the on-going projects that relates to achieving SDG indicators and the details of such projects were included in the 2019 Budget Estimates which was approved by Parliament on 05th April 2019. The major projects which are relates to SDGs of each Ministry are indicated in the Budget Estimates of 2019.

Due to the limited fiscal space currently yester year available in the Budget, limited number of new projects that relates to SDGs are included in the 2019 Budget. Although, the Department has identified the expected targets and key performance indicators of major projects that relates to SDGs, there is no proper mechanism to identify the achievements of such indicators and to provide the required financial provisions for the projects. Also, the recurrent changes of government policies may distract the limited fiscal space and delay the mainstreaming of SDGs into the Budget.

6 Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ (Excess) **
Senior	38	30	08
Territory	04	04	0
Secondary	68	61	07
Primary	38	35	03

6.2 Shortage in human resources and the performance

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

Department face difficulties in performing the duties due to shortage of staff

6.3 Human Resource Development

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment (Rs)		Nature of the Program(Abroad/Local)	Output/ Knowledge Gained*
			Local	Foreign		
Asia Pacific Leaders Malaria Alliance (APLMA) Senior Officials Meeting	02	02 days	84,756.46	-	Abroad	This knowledge is important for use in official work.
Second Meeting of the Financial Expert Committee for Phase – II of South Asian University	01	01 day	42,288.88	-	Abroad	This knowledge is important for use in official work
IMF/ World Bank Annual Meetings	01	05 days	1,914,412.74	-	Abroad	This knowledge is important for use in official work
Capacity	02	01 week	104,424.08	-	Abroad	This

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		
Building Program for SLPS Class I Officers						knowledge is important for use in official work
2019 seminar for Developing Countries on Governance Capacity Building at Division Director Level	01	03 weeks	166,415.24	-	Abroad	This knowledge is important for use in official work
2019 Asian Evaluation Week	01	05 days	44,146.46	-	Abroad	This knowledge is important for use in official work
Study Tour by Department of Treasury MOF of Sri Lanka	01	04 days	36,125.98	-	Abroad	This knowledge is important for use in official work
Cross Country Learning Workshop ON Gender Responsive Budgeting	01	02 days	58,655.66	-	Abroad	This knowledge is important for use in official work
IMF Workshop on Gender Responsive Budgeting	02	03 days	61,932.19	-	Abroad	This knowledge is important for use in official work
3rd Asian Finance Forum: Future of Inclusive Finance	01	05 days	44,593.30	-	Abroad	This knowledge is important for use in official work
Cybersecurity Study Tour	01	01 weeks	53,898.01	-	Abroad	This knowledge is important

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		
						for use in official work
Programme on Financial Programming & Policies	01	12 days	4,179.35	-	Abroad	This knowledge is important for use in official work
Peer-to Peer Learning Seminar on Infrastructure Development, Financing and Governance in Asia	01	02 days	72,890.35	-	Abroad	This knowledge is important for use in official work
Conference on the Future of Work: Seminar organized by Asian Productivity Organization	01	03 days	46,704.40	-	Abroad	This knowledge is important for use in official work
Asia Pacific Conference on financing for inclusive and sustainable development	01	03 days	374,338.23	-	Abroad	This knowledge is important for use in official work
Sovereign Financing for Developing Countries	01	08 days	68,010.25	-	Abroad	This knowledge is important for use in official work
Urban Transport for Livable Cities Forum	01	05 days	52,212.04	-	Abroad	This knowledge is important for use in official work
2019 Seminar on Infrastructure Planning & Construction for Sri Lanka	01	03 weeks	170,092.40	-	Abroad	This knowledge is important for use in official work
Human Resource	01	02 years	-	-	Abroad	This knowledge

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		
Development Scholarships						is important for use in official work
Assessing and Managing Financial Risks	01	05 days	46,008.02	-	Abroad	This knowledge is important for use in official work
Financial Sector Policies	01	05 days	47,179.51	-	Abroad	This knowledge is important for use in official work
Workshop on Healthy Diets and Physical Activity: Legal Issues in Policy Design and Implementation	01	05 days	67,780.01	-	Abroad	This knowledge is important for use in official work
Seminar on Economic Policies	01	26 days	198,956.80	-	Abroad	This knowledge is important for use in official work
Community Based Microcredit and Sufficiency Economy Development	01	02 weeks	101,468.41	-	Abroad	This knowledge is important for use in official work
2019 Seminar on Modernization of State Governance system and Governance Capacity for Developing Countries in China	01	03 weeks	181,842.52	-	Abroad	This knowledge is important for use in official work

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 Public Procurement and Contract Administration	03	01 year	-	-	Local	This knowledge is important for use in official work
Sri Lanka Accounting Standards	01	03 days	18,000.00	-	Local	This knowledge is important for use in official work
Personal file management	01	02 days	-	-	Local	This knowledge is important for use in official work
Workshop on Commodity Surveys, Loss and Elimination Boards	01	02 days	-	-	Local	This knowledge is important for use in official work
File Management & General Office Administration, E-Code	08	03 days	-	-	Local	This knowledge is important for use in official work
Supporting Delivery of Strategic Knowledge Solutions Workshop on Input – Output Economic Analysis: Part I - Fundamentals	04	01 days	-	-	Local	This knowledge is important for use in official work

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		
Higher National Diploma in Professional English	01	01 year	-	-	Local	This knowledge is important for use in official work
Workshop on Sri Lanka Country Strategy and Programme Evaluation	02	01 days	-	-	Local	This knowledge is important for use in official work
Procurement Guidelines, Regulations & Planning	01	03 days	-	-	Local	This knowledge is important for use in official work
Certificate in Public Procurement Management	03	06 months	-	-	Local	This knowledge is important for use in official work
Course On Fiscal Analysis and Forecasting	05	05 days	-	-	Local	This knowledge is important for use in official work
Knowledge Enhancement on Public procurement procedure of the treasury representatives in Procurement Committees and Technical Committees	02	01 week	-	-	Local	This knowledge is important for use in official work

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		
ICT for Management Assistants	02	02 days	-	-	Local	This knowledge is important for use in official work
Government Payroll System	02	03 days	-	-	Local	This knowledge is important for use in official work
Workshop on Bid Evaluation	29	05 days	-	-	Local	This knowledge is important for use in official work
Training Programme on Financial Regulations and Office Act	39	04 days	65,984.00	-	Local	This knowledge is important for use in official work
Financial Regulations and Establishment Code	03	02 days	-	-	Local	This knowledge is important for use in official work
Workshop on Result based Management for Inclusive Social Development	02	04 days	-	-	Local	This knowledge is important for use in official work
Macroeconomic Modeling for improved Economic Assessment	04	06 days	-	-	Local	This knowledge is important for use in official work

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		
Capacity Building Programme	81	02 days	1,052,420.00	-	Local	This knowledge is important for use in official work
Advanced MS Excel Skills for Government Officers	01	02 days	-	-	Local	This knowledge is important for use in official work
Workshop on Measure what you Treasure: Child Poverty and Deprivations in Sri Lanka	01	02 days	-	-	Local	This knowledge is important for use in official work
Sustainable Development Goals	02	01 day	-	-	Local	This knowledge is important for use in official work
Tamil Language Course	01	16 days	-	-	Local	This knowledge is important for use in official work
Government Payroll System	01	03 days	-	-	Local	This knowledge is important for use in official work
Human Resources Development in Public Sector	03	02 days	-	-	Local	This knowledge is important for use in official work

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		
Enhancing Attitudes 7 Professional Knowledge of Drivers	17	02 days	140,000.00	-	Local	This knowledge is important for use in official work
Advanced Ms. Excel Skills for Government Officers	01	02 days	-	-	Local	This knowledge is important for use in official work
Training programme on Public Sector Debt Statistics	02	04 weeks	-	-	Local	This knowledge is important for use in official work
Training Programme on General Hospitality	17	01 day	66,800.00	-	Local	This knowledge is important for use in official work
Public Service Disciplinary Procedure	01	03 days	-	-	Local	This knowledge is important for use in official work

7 Compliance Report

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

	account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
2 Maintenances of books and registers (FR445)				
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has been maintained and 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 (CIGAZ) 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		
3 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	Complied		

	institute			
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				
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	-		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7 Audit and Management Committee				
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular I-2019	Complied		
8 Asset Management				
8.1	The information about purchases of assets and disposal was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Assets Management Circular No.01/2017	-		
8.2	A Suitable Liaison officer was appointed coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	-		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendation, actions were carried out during the period specified in the circular	-		
8.5	The disposal of condemn articles had been carried out			

	in terms of FR 772	-		
9 Vehicle Management				
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles has been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and update	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	-		
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 deposit 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 imprest issued as per F.R.371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprest has been issued exceeding the limit approved as per F.R.371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15 Revenue Account				
15.1	The refunds from the revenue had been made in terms of the regulations	-		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	-		

15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	-		
16 Human Resource Management				
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular No.04/2017 dated 20.09.2017	Complied		
17 Provisions of Information to the public				
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulations	Complied		
17.2	Information about the institution to the Public have been provided by Website 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 for staff grade officers		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20 Responses Audit Reports				
20.1	The shortcoming pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

8 Annexure 01



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. } විද්‍යාර්ථි/සි/පන්බිඩි/2019/පළඪ/06
My No. }

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி } 2020 මැයි 3/ දින
Date }

ගණන්දීමේ නිලධාරී
ජාතික අයවැය දෙපාර්තමේන්තුව

ජාතික අයවැය 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

ජාතික අයවැය 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 ජාතික අයවැය 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 වක්‍රලේඛ විධිවිධාන ප්‍රකාරව පිළියෙල කළ එම මූල්‍ය ප්‍රකාශනවලින් 2019 දෙසැම්බර් 31 දිනට ජාතික අයවැය දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි 2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛය 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 අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් 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 අවප්‍රකාශයන්ගෙන් 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 සැලැකිලිමත් විය යුතුය.

මා විසින් වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකසුමක් 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 මහභූමි, හෝ අභ්‍යන්තර පාලනයන් මඟ භූමි 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 ජනෙකික 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 සම්භ අනුරූප වන බවට ,
- (ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු පහත සඳහන් නිර්දේශ ක්‍රියාත්මක කර නොතිබුණි.

පේද යොමුව	විගණන නිරීක්ෂණය	නිර්දේශය
2.1 (ආ)	20.03.04.00 දරන ආදායම් ගිණුම මගින් 2016 වර්ෂයේ සිට මේ දක්වා දළ ආදායම් රැ.221,917,359 ක් හා ආදායමින් ආපසු ගෙවීම් රු.101,048,388 ක් හා ශුද්ධ ආදායම රු.120,868,971 ක් ලෙස වැරදි ගිණුම්ගත කිරීම් නිවැරදි කිරීම පමණක් සිදු වී ඇති බව නිරීක්ෂණය විය. එසේම ඒ තුළ මුදලින් ආපසු ගෙවීම් 2016 වර්ෂයේ රු.19,106,185 ක් හා 2017 වර්ෂයේ රු.8,461,330 ක් විය.	මෙම වර්ෂයේදීද වැරදි ගිණුම්ගත කිරීම් පමණක් සිදු කර ඇත.
2.1 (ඇ)	යතුරුපැදි ව්‍යාපෘතිය අවසන් වී පැවතියද ඉහත ආදායම් ගිණුමට 2016 වර්ෂයේ සිට මේ දක්වාම ආදායම් ලැබීම සිදුවන අතර කඩදුරටත් ලැබිය යුතු ණය පවතීද පිළිබඳව දෙපාර්තමේන්තුව විසින් තහවුරු කර නොතිබුණි. එසේම එම යෝජනාව අවසන් වූයේ නම් අදාළ පාර්ශව වෙත උපදෙස් ලබා දී කඩදුරටත් පවතින නිවැරදි කිරීම් හා ගිණුම්ගත කිරීම් සිදුකර ගිණුම අවසන් කිරීමට පියවරගෙන නොතිබුණි.	කඩදුරටත් පවතින නිවැරදි කිරීම් හා ගිණුම්ගත කිරීම් අවසන් කිරීමට පියවර ගෙන නොතිබුණි.

2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

- (අ) 2014/2015 වර්ෂයේ අයවැය යෝජනාවලට අනුව 2015 වර්ෂයේ සිට රජයේ නිලධාරීන්ට ලබා දෙන යතුරු පැදි සම්බන්ධ මූලික ගෙවීම් ගිණුම්ගත කිරීම සඳහා සංකේතාංක 20.03.04.00 දරන මෙම ආදායම් ගිණුම ආරම්භ කර තිබුණි. එසේ වුවද, 2016 වර්ෂයේ සිට මේ දක්වා මෙම ගිණුමට ආදායම් ඇස්තමේන්තු සකස් කර නොතිබුණි.



- (ආ) එසේම, මෙම ආදායම් ගිණුම මගින් 2016 වර්ෂයේ සිට මේ දක්වා දළ ආදායම් රැස් කිරීම් රු.221,917,359 ක් හා ආදායමින් ආපසු ගෙවීම් රු.101,048,388 ක් හා ශුද්ධ ආදායම රු.120,868,971 ක් ලෙස වැරදි ගිණුම්ගත කිරීම් නිවැරදි කිරීම පමණක් සිදු වී ඇති බව නිරීක්ෂණය විය. එසේම ඒ තුළ මුදලින් ආපසු ගෙවීම් 2016 වර්ෂයේ රු.19,106,185 ක් හා 2017 වර්ෂයේ රු. 8,461,330 ක් විය.
- (ඇ) තවද යතුරුපැදි ව්‍යාපෘතිය අවසන් වී පැවතියද මෙම ආදායම් ගිණුමට 2016 වර්ෂයේ සිට මේ දක්වාම ආදායම් ලැබීම සිදුවන අතර තවදුරටත් ලැබිය යුතු ශේෂ පවතීද පිළිබඳව දෙපාර්තමේන්තුව විසින් තහවුරු කර නොතිබුණි. එසේම එම යෝජනාව අවසන් වූයේ නම් අදාළ පාර්ශව වෙත උපදෙස් ලබා දී තවදුරටත් පවතින නිවැරදි කිරීම් හා ගිණුම්ගත කිරීම් සිදුකර ගිණුම අවසන් කිරීමට පියවරගෙන නොතිබුණි.

2.2 වියදම් කළමනාකරණය

2.2.1 වැඩසටහන 01

- (අ) වැය විෂයයන් 02 ක එකතුව වූ රු.4,750,000 ක ප්‍රතිපාදන මු.රෙ. 66 - 69 ප්‍රතිපාදන යටතේ සියයට 20 සිට සියයට 440 දක්වා වැඩි කිරීම් ද වැය විෂයයන් 08 ක එකතුව වූ රු.66,600,000 ක ප්‍රතිපාදන සියයට 11 සිට සියයට 27 දක්වා අඩු කිරීම් ද සිදු කර තිබුණි.
- (ආ) 2019 වර්ෂයේ 1406 කල්බදු වාහන සඳහා පොලී ගෙවීම් වැය විෂයය යටතේ මූලික ඇස්තමේන්තු ලෙස රු. 525,000,000 ක් හා රු. 51,972,000 පරිපූරක වෙන් කර තිබුණු අතර වර්ෂය අවසාන වන විට ඉන් රු. 1,713,857 ක මුදලක් ඉතිරි වී තිබුණි.
- (ඇ) එසේම අංක 2108 - කල්බදු වාහන සඳහා ණය මුදල් ආපසු ගෙවීම් වැය විෂයය යටතේ පරිපූරක ඇස්තමේන්තු හා මු.රෙ. 66/69 යටතේ පිළිවෙලින් රු.5,350,000 හා 14,290,000 ක ප්‍රතිපාදනය මාරු කර තිබුණි. ඒ අනුව එම වැය විෂයයන් සඳහා වාර්ෂික ප්‍රතිපාදන වෙන් කිරීම් කර ගැනීම, නියමිත වටිනාකම් අනුව ඇස්තමේන්තු කිරීම සිදු කර නොමැති බව විගණනයේදී නිරීක්ෂණය විය.



2.2.2 වැඩසටහන 02

වැඩසටහන 02 මූලධන වියදම් යටතේ, ව්‍යාපෘතිය 03 (අයවැය යෝජනා) සඳහා රු.49,525,000,000 ක් වූ ඉදිරිපුරුදු ප්‍රතිපාදනායෝගී සියයට 22 ක් ඉතිරිව ඇති බව නිරීක්ෂණය විය.

2.2.2.1 ව්‍යාපෘතිය 02 - පරිපූරක සහය සේවා සහ හදිසි අවශ්‍යතා වගකීම්

මූලධන වැය වීමෙන් 04 ක රු.34,377,300,000 ක් වූ ප්‍රතිපාදන මු.රෙ. 66 යටතේ සියයට 15 සිට සියයට 100 දක්වා වැඩි කිරීමද, රු.40,129,513,000 ක් වූ පුනරාවර්තන වැය වීමක ප්‍රතිපාදන සියයට 13 දක්වා අඩු කිරීමද සිදු කර තිබුණු බව නිරීක්ෂණය විය.

2.2.2.2 ව්‍යාපෘති 03 - අයවැය යෝජනා

- (අ) පුනරාවර්තන වැය වීමෙන් 02 ක හා මූලධන වැය වීමෙන් 11 ක එනම් අයවැය යෝජනා 13 ක රු.4,075,000,000 ක් වූ ඉදිරිපුරුදු ප්‍රතිපාදනායෝගී සියයට 100 ක් වන බව නිරීක්ෂණය විය.
- (ආ) එසේම පුනරාවර්තන වැය වීමෙන් 03 ක (අයවැය යෝජනා 03 ක) රු.1,500,000,000 ක් වූ මුළු ඉදිරිපුරුදු ප්‍රතිපාදනායෝගී සියයට 32 සිට සියයට 63 දක්වා පරාසයක විය.
- (ඇ) ප්‍රාග්ධන වැය වීමෙන් 12 ක (අයවැය යෝජනා 12 ක) රු.10,300,000,000 ක් වූ මුළු ඉදිරිපුරුදු ප්‍රතිපාදනායෝගී සියයට 20 සිට සියයට 85 දක්වා පරාසයක විය.
- (ඈ) පුනරාවර්තන වැය වීමෙන් 04 ක (අයවැය යෝජනා 04 ක) ප්‍රතිපාදන මු.රෙ. 66 යටතේ මාරු කිරීම් රු.32,000,000,000 ක් වූ මූලික ඇස්තමේන්තුවෙන් සියයට 10 සිට සියයට 80 දක්වා අඩු කිරීම් සිදු කර ඇති බව නිරීක්ෂණය විය.
- (ඉ) වැය වීම අංක 2509-27 යටතේ මූලික ඇස්තමේන්තුවක් සිදු කර නොතිබුණු අතර 2019 ජූනි 06 දින අංක D002 දරන මු.රෙ. මාරු කිරීම් මගින් රු. 100,000,000 ක් මෙම වැය වීමට මාරු කර ගෙන තිබුණි.



2.3 අත්තිකාරම් නිකුත් කිරීම හා පියවීම

2.3.1 රජයේ නිලධාරීන්ගේ අත්තිකාරම් "සී" ගිණුම

(අ) මිය ගිය නිලධාරීන් දෙදෙනෙකුගෙන් අයවිය යුතු එකතුව රු. 305,621 ක් වූ ණය ශේෂය වසර 18 කට අධික කාල සීමාවක සිට දෙපාර්තමේන්තුවට අයවිය යුතු ශේෂයක් ලෙස පවතින අතර මේ සම්බන්ධව පසුගිය විගණන විමසුම් තුළින් පෙන්වා දී තිබුණ ද, එම ණය ශේෂයන් 2019 දෙසැම්බර් 31 දින වන විටදීත් අයකර ගැනීමට හෝ කපා හැරීමට කටයුතු කර නොතිබුණු බව නිරීක්ෂණය විය.

(ආ) එසේම සේවය හැර ගොස් ඇති නිලධාරියෙකුගෙන් අයවිය යුතු රු.150,119 ක් වූ ණය ශේෂය අයකර ගැනීම සම්බන්ධව මීට පෙර වර්ෂ කිහිපයකදීද විගණන විමසුම් මගින් පෙන්වා දී තිබුණද, එම ශේෂයන් අයකර ගැනීමට හැකි වී නොතිබුණු බව නිරීක්ෂණය විය.

2.4 තැන්පතු

ගිණුම් අංකය : 6000/0000/00/0013/0129/000

මෙම තැන්පතු ගිණුම තෙවන පාර්ශවයක් වෙත නැවත ගෙවීම් කිරීම වෙනුවෙන් තාවකාලිකව රඳවා ගන්නා තැන්පතු ගිණුමක් වන අතර 2019 දෙසැම්බර් 31 දිනට රු.177,534,240 ක ශේෂයක් පැවතුණි. තවද, මෙම තැන්පතු ගිණුම තුළ රාජ්‍ය සේවයේ ක්ෂේත්‍ර නිලධාරීන් විසින් මෝටර් බයිසිකල් නිරවුල් කර ගැනීම සඳහා ගෙවූ රු.116,692,440 ක මුදලක් ආදායම් සංකේතාංක 20.03.99.00 දරන අනෙකුත් ලැබීම් ආදායම් ගිණුමට බැර කර තිබුණි. ඒ අනුව රජයේ ආදායමට බැර කරන ලද රු.116,692,440 ක වටිනාකමට හා 2019 දෙසැම්බර් 31 දිනට ගිණුමේ ශේෂය ලෙස පවතින රු. 177,534,240 ක් වූ තැන්පතුවලට අදාළ මෝටර් බයිසිකල් සඳහා කල්බදු වාරික හා පොලී තවදුරටත් ගෙවෙමින් පවතින බව නිරීක්ෂණය විය.



3. මෙහෙයුම් සමාලෝචනය හා කාර්යසාධනය

ඉදිරිපත් කරනු ලබන මූල්‍ය ප්‍රකාශනවල සඳහන් ආදායම්, වියදම්, වත්කම් හා වගකීම් සම්බන්ධයෙන් මෙහෙයුම් සමාලෝචනය, නිරසාර 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.

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