



கார்ட்டுபாடன லார்ட்டால
செயலாற்றுகை அறிக்கை
Performance Report
2020

ராலு றீனூமி டெபார்ட்மென்டலு
அரச கணக்குகள் திணைக்களம்
Department of State Accounts

஡ா லானீபாலரச

கூலூ 01

புாது திறைசேரி

கூழும்பு 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 centralize 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.

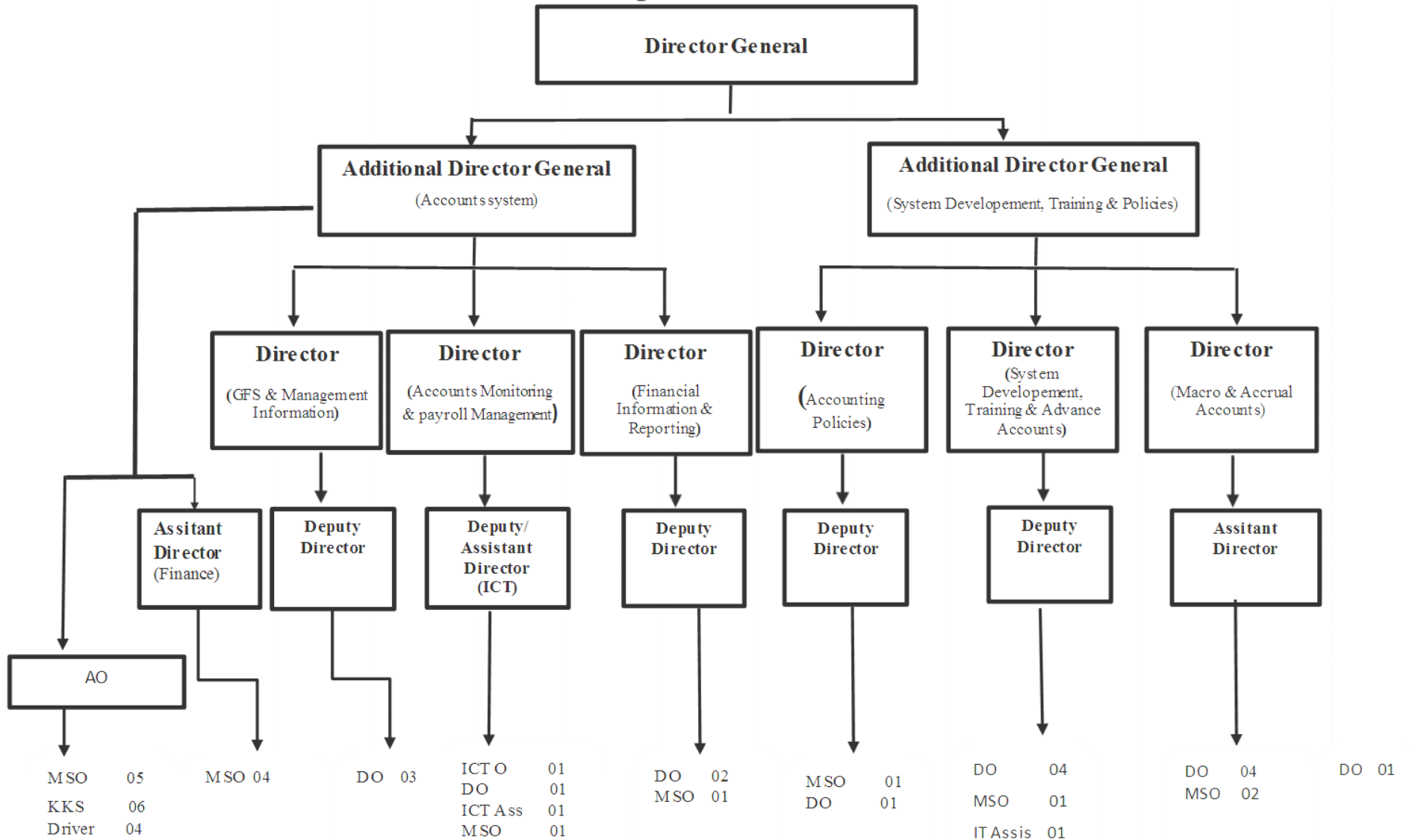
1.3 Key Functions

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

1.5 Organization Structure



Chapter 02 – Progress and the Future Outlook

The New Computerized Integrated Government Accounting System which is an in-house developed application software, has been further developed to improve the quality of the financial reporting in efficient manner. Accordingly, the system had been maintained and updated continuously to accomplish the new requirements arises in the public accounting and reporting mechanism in the sector. In order to ensure the accurateness of the reporting, system was being maintained by correcting the user made errors and made it more user friendly in line with the user feedback obtained by the Department.

The NEW CIGAS web Interface called ‘NEW CIGAS web App’ was developed to integrate the summaries of Accounts and reporting and present the processed information to the stakeholders. According to the requirement made by the major Ministries, a module for asset management has been further developed to feed the purchased data and opening balances of the noncurrent assets through online. Further, this application facilitate to monitor the non financial asset of each unit by the General Treasury through the web app.

In order to ensure the smooth running of the NEW CIGAS program, awareness and training programs were conducted and user supports were provided through the helpdesk team of the System.

Series of meetings were held to all the relevant institutions regarding the action to be taken for commencing and operating the accounting activities of the newly commenced State Ministries in accordance with the published Gazette Notification No. 2188/43 of 13.08.2020 and regular discussions were held with the relevant parties for giving the technical solutions for identified issues therein.

Provided necessary advice and technical assistance on the manner in which the accounts of the Ministries / Departments / Institutions which were abolished as per the amendments made by the Ministries were carried out and how new Accounts should be opened in the establishment of new Ministries / Departments / Institutions.

As a result of the above said software, a sum of Rs. 1776 billion worth of central Government non-financial assets were able to bring in to the accounts at the end of the year 2020.

Guidelines for closing accounts at the end of the Financial Year were provided to all the ministries, and Departments including instruction to prepare a set of Financial Statements based on cash basis instead of Annual Appropriation Account and annual Revenue Account. In addition, duly prepared Advance Accounts, Deposit Accounts and reconciliation statement prepared by respective entities were checked and entities with outstanding matters were guided throughout the year to make necessary corrections.

In accordance with the Cabinet decision to prepare the government accounts on accrual basis within a period of ten years, an accounting frame work and fifteen (15) standards selected from public sector accounting standards were developed which is to be adopted for the interim period instead of currently used generally accepted accounting principles until the preparation of accounts on accrual basis. It is expected to adopt these standards and framework in preparation of financial statements of the year 2021, after obtaining the approval of Institute of Chartered Accountants of Sri Lanka and the Auditor General. In developing the above accounting framework, areas were included such as purpose of financial reporting, qualitative characteristics of financial information, definition, recognition and measurement of revenue, expenditure, assets and liabilities which are the basis of Financial Statements.

Steps have been taken to develop a new payroll software as the Government Payroll System currently in operation is technically obsolete and cannot be adapted to new existing computers. The pilot project of the new e-Payroll software developed accordingly is currently being implemented in 13 Treasury Departments & Ministry of Finance. Accordingly, the problems that arise inherent in each organization are being identified and the software is being customized accordingly.

One of highlighted activity is active contribution to the development of the integrated treasury Management information system. In this event, department of state accounts' accounting information from 2006 to 2020 had been migrated and verified by the department of State Accounts.

Integrated treasury management information system have being successfully implemented within the forty eight (48) number of heads by covering various ministries, departments and special spending units in the year 2020. Daily treasury imprest for these institutions are being decided and released to them base on the financial information recorded in the ITMIS. Treasury Imprest have being electronically released from the Deputy Secretary's bank account to the relevant institutions bank accounts as per proper requirement and proper time. And which is not only resulted to reduce amount of idle money in their bank account and also reduce the treasury cost of borrowing to the idle amount money in which kept in their Bank's accounts. Finally opportunity cost to government is also minimized due to the reason of released imprest as per essentiality.

Expected target for implementation of ITMIS within the government had not been achieved due to the reason of less number of training program for the implementation of ITMIS was held to prevent the Covid-19 pandemic in the society.

Preparation of national budget have being carried out from 2017 through the ITMIS which have being electronically facilitated to the official of the National Budget and also the relevant heads of spending agencies by maintain all the event track records in central data base. These information can be used any time to get the fiscal decision.

FR 66 and FR 69 provision transfer activities have been carried out since 2019. All the steps followed by the official from whom prepare the FR 66 and FR 69 and also to the chief Accounting Officer who approved are recording in the ITMIS. Due to these activities completed within internet is increasing efficiency by reducing time and cost to entire government.

ITMIS facilitated produce national budget book by data processing and facilitating to printing activities of national budget estimate since 2020. ITMIS effortlessly facilitated to include the actual expenditure information of following years in budget estimate.

Activities necessary in migrating to Government Finance Statistics new Manual 2014 have been carried out during the year.

Migration work plan provided by the IMF Technical Assistance Mission 2019 was adopted and endorsed in the year 2020. Accordingly, a Template has been developed to collect financial information of all State Owned Enterprises for four (4) years and collection and analysis of Financial Information were commenced.

It was completed the consolidation of Budgetary Central Government GFS with the GFS of 36 Extrabudgetary units and Central Government GFS were generated for the year 2015 during the year 2020.

Financial information of nine (9) Provincial Councils for the year 2015 and 2016 were collected through a MS Excel based Template and Government Finance Statistics were compiled for the year 2015.

With the change in the structure and duties of the ministries, cancellation of several ministries that were available in 2019, establishment of new ministries and change in scope of several ministries were occurred in the year 2020. Therefore, Activities relating to the valuation and accounting of Land and Buildings were also changed accordingly.

Number of Government Ministries, Departments and District Secretariats were extended up to 214 due to change in the structure and duties of the ministries. Out of that, 59 institutes reported that they have no own lands and buildings. 10 institutes have completed their valuation and accounting process of land and buildings at the end of the year 2020.

Department of State Accounts has received 103 valuation reports of land and buildings belong to Government Ministries and Departments from Department of Valuation during the year 2020. Letters have been sent to relevant institutes informing to account assessed values in CIGAS.

Department of State Accounts directly intervenes in procuring of essential pharmaceuticals through Crown Agents for the Ministry of Health. The 12 indents were opened to procure pharmaceuticals worth of Rs. 104 Million for the year 2020.

Five (05) COPA meetings were held during the year 2020 and required accounting reports and details of financial performances were provided for the treasury report submitted to the meetings. Further, the professional intervention of this department was provided to resolve the issues raised at the meeting by the representative who participated to the meeting.

W.A. Samantha Upananda
Director General
Department of State Accounts

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2020

3.1 Statement of Financial Performance

		ACA - F	
Statement of Financial Performance			
for the period ended 31st December 2020			
		Rs.	
Budget 2020	Note	Actual	
		2020	2019
-	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	272,645,000	301,820,000
-	Deposits	20,835	20,566
-	Advance Accounts	6,084,175	36,390,989
-	Other Receipts	2,396,029	2,166,417
-	Total Non Revenue Receipts (B)	281,146,039	340,397,972
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	281,146,039	340,397,972
	Less: Expenditure		
-	Recurrent Expenditure	-	-
44,100,000	Wages, Salaries & Other Employment Benefits	43,069,819	42,753,857
11,350,000	Other Goods & Services	10,806,213	12,191,340
1,200,000	Subsidies, Grants and Transfers	1,065,081	1,210,182
-	Interest Payments	-	-
-	Other Recurrent Expenditure	-	-
56,650,000	Total Recurrent Expenditure (D)	54,941,113	56,155,379
	Capital Expenditure		
100,000	Rehabilitation & Improvement of Capital Assets	-	334,714
450,000	Acquisition of Capital Assets	405,870	56,603
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
400,000	Capacity Building	205,300	1,207,401
25,000,000	Other Capital Expenditure	10,508,280	4,648,839
25,950,000	Total Capital Expenditure (E)	11,119,450	6,247,557
	Main Ledger Expenditure (F)	5,444,358	23,194,227
	Deposit Payments	16,310	20,566
	Advance Payments	5,428,048	23,173,661
	Total Expenditure G = (D+E+F)	71,504,921	85,597,163
82,600,000	Imprest Balance as at 31st December 2020 H = (C-G)	209,641,117	254,800,809

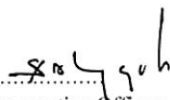
3.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2020

	Note	Actual	
		2020 Rs	2019 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	37,560,749	37,384,229
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	208,490,771	204,429,432
Cash & Cash Equivalents	ACA-3	3,600	161,972
Total Assets		246,055,120	241,975,633
<u>Net Assets / Equity</u>			
Net Worth to Treasury		208,486,246	204,429,432
Property, Plant & Equipment Reserve		37,560,749	37,384,229
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	4,525	-
Imprest Balance	ACA-3	3,600	161,972
Total Liabilities		246,055,120	241,975,633

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 05 to 48 and Notes to accounts presented in pages from 49 to 57 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.


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Chief Accounting Officer
Name : Mr. S.R. Attygalle
Designation : Secretary
Ministry of Finance

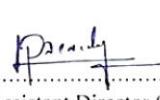
Date : 20.02.2021

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


.....

Accounting Officer
Name : Mr. W. A. S. Upananda
Designation : Director General
Date : 19.02.2021

W.A. Samantha Upananda
Director General
Department of State Accounts
General Treasury
Colombo 01


.....

Assistant Director (Finance)
Name : Mr. L. P. Wewalage
Date : 19.02.2021

L. P. Wewalage
Assistant Director
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 2020

	Actual	
	2020 Rs.	2019 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	
Fees, Fines, Penalties and Licenses	-	
Profit	-	
Non Revenue Receipts	2,396,029	2,166,417
Revenue Collected for the Other Heads/ Main Ledger Receipts	29,955	197,348
Imprest Received	272,645,000	301,820,000
Total Cash generated from Operations (a)	275,070,984	304,183,765
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	42,968,649	54,860,657
Subsidies & Transfer Payments	11,871,294	1,210,182
Expenditure on Other Heads/ Main Ledger Expenditures	208,611,160	243,025,231
Imprest Settlement to Treasury	169,682	-
Total Cash disbursed for Operations (b)	263,620,786	299,096,070
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	11,450,198	5,087,695
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Recoveries from Advance	2,988,659	5,927,217
Total Cash generated from Investing Activities (d)	2,988,659	5,927,217
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Capital Assets	11,119,450	6,247,557
Other Investment		
Advance Payments	3,482,304	4,605,383
Total Cash disbursed for Investing Activities (e)	14,601,754	10,852,940
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	(11,613,095)	(4,925,723)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	(162,897)	161,972
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	20,835	20,566
Total Cash generated from Financing Activities (h)	20,835	20,566
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	16,310	20,566
Total Cash disbursed for Financing Activities (i)	16,310	20,566
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	4,525	-
Net Movement in Cash (k) = (g)+(j)	(158,372)	161,972
Opening Cash Balance as at 01st January	161,972	-
Closing Cash Balance as at 31st December	3,600	161,972

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 2020.

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 2020.

Statement of Revenue for the period ended 31st December 2020

Revenue Accounting Officer :

Expenditure Head No : 250

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Refund from Revenue			(5)
		(1)		(2)		(3)	(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		Total
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(ii)	
		This format is not applicable for Head No. 250								

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Statement of Arrears of Revenue for the period ended 31st December 2020

Revenue Accounting Officer :

Expenditure Head No : 250

			Net Revenue collection for three preceding years	Year 1 Year 2 Year 3	(2017) (2018) (2019)	Rs Rs 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		This format is not applicable for Head No. 250				
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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Summary of Expenditure by Programme for the period ended 31st December 2020

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	56,650,000		157,000 (157,000)	56,650,000	54,941,113	1,708,887
	(2) Capital	25,950,000		-	25,950,000	11,119,450	14,830,550
	Sub Total	82,600,000	-	-	82,600,000	66,060,564	16,539,437
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total	-	-	-	-	-	-
	Grand Total	82,600,000	-	-	82,600,000	66,060,564	16,539,437

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

(Only for the Department of National Budget)

Summary of Expenditure by Programme for the period ended 31st December 2020

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								
	(2) Capital								
	Sub Total	-	-	-	-	-	-	-	-
Programme (2)	(1) Recurrent								
	(2) Capital								
	Sub Total	-	-	-	-	-	-	-	-
	Grand Total	-	-	-	-	-	-	-	-

This format is not applicable for Head No. 250

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

**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 : 01- Management and Improvement of State Accounts

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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

**Allocation issued to Other Expenditure Heads for Recurrent Expenditure from the vote of
Budgetary Support Services and Contingent 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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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- Management and Improvement of State Accounts

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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Allocation issued to Other Expenditure Heads for Capital Expenditure from the vote of Budgetary Support Services and Contingent 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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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)		
Recurrent Expenditure											
Personal Emoluments											
1001 - Salaries & Wages	30,500,000	-	-	30,500,000	29,711,752	-	-	-	-	-	29,711,752
1002 - Overtime & Holiday Payments	400,000	-	-	400,000	392,703	-	-	-	-	-	392,703
1003 - Other Allowances	13,200,000	-	-	13,200,000	12,965,364	-	-	-	-	-	12,965,364
Travelling Expenditure											
1101 - Domestic	100,000	-	-	100,000	71,800	-	-	-	-	-	71,800
1102 - Foreign	-	-	-	-	-	-	-	-	-	-	-
Supplies											
1201 - Stationery & Office Requisites	500,000	-	-	500,000	411,432	-	-	-	-	-	411,432
1202 - Fuel	2,100,000	-	50,000	2,150,000	2,141,141	-	-	-	-	-	2,141,141
1203 - Diets & Uniforms	200,000	-	-	200,000	154,175	-	-	-	-	-	154,175
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	250,000	-	-	250,000	212,471	-	-	-	-	-	212,471
1302 - Plant and Machinery	700,000	-	-	700,000	675,033	-	-	-	-	-	675,033
1303 - Building and Structures	100,000	-	-	100,000	-	-	-	-	-	-	-
<u>Services</u>											
1401 - Transport	4,200,000	-	-	4,200,000	4,200,000	-	-	-	-	-	4,200,000
1402 - Postal & Communication	1,150,000	-	107,000	1,257,000	1,256,893	-	-	-	-	-	1,256,893
1403 - Electricity & Water											-
1404 - Rents & Local Taxes											-
1406 - Interest Payment for Leased vehicles											-
1408 - Lease Rental for Vehicles Procured under Operational Leasing	1,650,000	-	-	1,650,000	1,585,800	-	-	-	-	-	1,585,800
1409 - Other	400,000	-	(157,000)	243,000	97,468	-	-	-	-	-	97,468
<u>Transfers</u>											
1501 - Welfare Programmes											

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)	
1502 - Retirement Benefits											
1503 - Public Institutions											
1504 - Development Subsidies											
1505 - Subscriptions and Contributions fees	500,000	-	-	500,000	410,131	-	-	-	-	-	410,131
1506 - Property Loan Interest to Public Servants	700,000	-	-	700,000	654,950	-	-	-	-	-	654,950
1507 - Grants to Provincial Councils											
1508 - Other											
Interest Payment and Discounts											
1601 - Interest Payment for Domestic Debt											
1602 - Interest Payment for Foreign Debt											
1603 - Discounts on Treasury Bills and Treasury Bonds											
Other Recurrent Expenditure											
1701 - Losses & Write off											
1702 - Contingency Services											
1703 - Implementation of the Official Languages Policy											
Grand Total	56,650,000	-	-	56,650,000	54,941,113	-	-	-	-	-	54,941,113

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)	
<i>Capital Expenditure</i>											
<u>Rehabilitation & Improvements of Capital Assets</u>											
2001 - Building & Structures											
2002 - Plant, Machinery & Equipment	50,000	-	-	50,000	-	-	-	-	-	-	-
2003 - Vehicles	50,000	-	-	50,000	-	-	-	-	-	-	-
<u>Acquisition of Capital Assets</u>											
2101 - Vehicles											
2102 - Furniture & Office Equipment	450,000	-	-	450,000	405,870	-	-	-	-	-	405,870
2103 - Plant, Machinery & Equipment											
2104 - Buildings & Structures											
2105 - Lands & Land Improvements											
2106 - Software Development											
2108 - Capital Payment for Leased Vehicles											

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)	
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	400,000	-	-	400,000	205,300	-	-	-	-	-	205,300

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)	
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											
2509 - Other	25,000,000	-	-	25,000,000	10,508,280	-	-	-	-	-	10,508,280
Grand Total	25,950,000	-	-	25,950,000	11,119,450	-	-	-	-	-	11,119,450
Total Recurrent & Capital Expenditure	82,600,000	-	-	82,600,000	66,060,564	-	-	-	-	-	66,060,564

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Statement of Expenditure for the period ended 31st December 2020

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											
<u>Programme (1)</u>											
Prog./Proj./Sub proj./Object code											
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS											
Personal Emoluments											
1001 Salaries & Wages	11	30,500,000	-	-	30,500,000	29,711,752	-	29,711,752	788,248	3%	Casual Savings
1002 Overtime & Holiday Payments	11	400,000	-	-	400,000	392,703	-	392,703	7,297	2%	Casual Savings
1003 Other Allowances	11	13,200,000	-	-	13,200,000	12,864,194	101,170	12,965,364	234,636	2%	Casual Savings
		44,100,000	-	-	44,100,000	42,968,649	101,170	43,069,819	1,030,181	2%	
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES											
Travelling Expenditure											
1101 Domestic	11	100,000	-	-	100,000	71,800	-	71,800	28,200	28%	Expenditure not incurred since the less usage of vehicles to outside of the Colombo Due to the Covid-19.
1102 Foreign	11	-	-	-	-	-	-	-	-	-	
Total (a)		100,000	-	-	100,000	71,800	-	71,800	28,200	28%	

Statement of Expenditure for the period ended 31st December 2020

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	
Supplies											
1201 Stationery & Office Requisites	11	500,000	-	-	500,000	411,432	-	411,432	88,568	18%	Expenditure not incurred due to the less usage of Stationeries.
1202 Fuel	11	2,100,000	-	50,000	2,150,000	2,141,141	-	2,141,141	8,859	0%	Casual Savings
1203 Diets & Uniforms	11	200,000	-	-	200,000	154,175	-	154,175	45,825	23%	Meeting with outside parties were not held due to the Covid-19 situation. Therefore expenditure not incurred as expected
1204 Medical Supplies											
1205 Other											
Total (b)		2,800,000	-	50,000	2,850,000	2,706,748	-	2,706,748	143,252	5%	
Maintenance Expenditure											
1301 Vehicles	11	250,000	-	-	250,000	212,471	-	212,471	37,529	15%	Major Vehicle repairing and maintenance expenditure were not occurred as expected.
1302 Plant and machinery	11	700,000	-	-	700,000	675,033	-	675,033	24,967	4%	Casual Savings

Statement of Expenditure for the period ended 31st December 2020

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	
1303 Building and Structures	11	100,000	-	-	100,000	-	-	-	100,000	100%	Expenditure was not incurred as expected
Total (c) Services		1,050,000	-	-	1,050,000	887,504	-	887,504	162,496	15%	
1401 Transport	11	4,200,000	-	-	4,200,000	4,200,000	-	4,200,000	-	0%	Casual Savings
1402 Postal & Communication	11	1,150,000	-	107,000	1,257,000	1,256,893	-	1,256,893	107	0%	Casual Savings
1403 Electricity & Water											
1404 Rents & Local Taxes											
1406 Interest Payment for Leased vehicles											
1408 Lease Rental for Vehicles Procured under Operational Leasing	11	1,650,000	-	-	1,650,000	1,585,800	-	1,585,800	64,200	4%	Casual Savings
1409 Other	11	400,000	-	(157,000)	243,000	97,468	-	97,468	145,532	60%	Department was not hired Cleaning Service due to Covid-19 situation in the country.
Total (d)		7,400,000	-	(50,000)	7,350,000	7,140,161	-	7,140,161	209,839	3%	
Total Expenditure on Other Goods & Services (a+b+c+d)		11,350,000	-	-	11,350,000	10,806,213	-	10,806,213	543,787	5%	

Statement of Expenditure for the period ended 31st December 2020

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	
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES											
Transfers											
1501 Welfare Programmes											
1502 Retirement Benefits											
1503 Public Institutions											
1504 Development Subsidies											
1505 Subscriptions and Contributions fees	11	500,000	-	-	500,000	410,131	-	410,131	89,869	18%	Expenditure was not incurred as expected
1506 Property Loan Interest to Public Servants	11	700,000	-	-	700,000	654,950	-	654,950	45,050	6%	Expenditure was not incurred as expected due to the transferring of Government property loan granted employees.
1507 Grants to Provincial Councils											
1508 Other											
Total		1,200,000	-	-	1,200,000	1,065,081	-	1,065,081	134,919	11%	
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											

Statement of Expenditure for the period ended 31st December 2020

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	
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 Programme (1)											
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		56,650,000	-	-	56,650,000	54,839,943	101,170	54,941,113	1,708,887	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	50,000	-	-	50,000	-	-	-	50,000	100%	Expenditure was not incurred as expected

Statement of Expenditure for the period ended 31st December 2020

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	
2003 Vehicles	11	50,000	-	-	50,000	-	-	-	50,000	100%	Expenditure was not incurred as expected
Total (a)		100,000	-	-	100,000	-	-	-	100,000	100%	
NOTE - 11 Acquisition of Capital Assets											
2101 Vehicles											
2102 Furniture & Office Equipment	11	450,000	-	-	450,000	405,870	-	405,870	44,130	10%	Expenditure was not incurred as expected
2103 Plant, Machinery & Equipment											
2104 Buildings & Structures											
2105 Lands & Land Improvements											
2106 Software Development											
2108 Capital Payment for Leased Vehicles											
Total (b)		450,000	-	-	450,000	405,870	-	405,870	44,130	10%	
NOTE -12 Capital Transfers											
2201 Public Institutions											
2202 Development Assistance											
2203 Grants to Provincial Councils											
2204 Transfers Abroad											

Statement of Expenditure for the period ended 31st December 2020

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		
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	400,000	-	-	400,000	205,300	-	205,300	194,700	49%	Planned trainings were suspended due to the Covid-19 situation. Therefore expenditure was not incurred as expected.
Total (e)		400,000	-	-	400,000	205,300	-	205,300	194,700	49%	
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											

Statement of Expenditure for the period ended 31st December 2020

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Finance Code	Provisions				Expenditure			Net Effect		
		Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)=(5)+(6)	Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
2509 Other	11	25,000,000	-	-	25,000,000	10,508,280	-	10,508,280	14,491,720	58%	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. Finalization of the interim framework and accounting standards are still pending.
Total (f)		25,000,000	-	-	25,000,000	10,508,280	-	10,508,280	14,491,720	58%	
<u>Programme (1)</u> Total Expenditure on Public Investments (a+b+c+d+e+f)		25,950,000	-	-	25,950,000	11,119,450	-	11,119,450	14,830,550	57%	
Grand Total (Notes 5 to 15) - Total Expenditure		82,600,000	-	-	82,600,000	65,959,394	101,170	66,060,564	16,539,437	20%	

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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>Re current 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>		44,100,000	44,100,000	-	0%	
1001	Salaries & Wages	30,500,000	30,500,000	-	0%	
1002	Overtime & Holiday Payments	400,000	400,000	-	0%	
1003	Other Allowances	13,200,000	13,200,000	-	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 - 6 - OBJECT CODE WISE CLASSIFICATION OF Travelling Expenditure						
1101	Domestic	100,000	100,000	-	0%	
1102	Foreign	-	-	-	0%	
Total (a)		100,000	100,000	-	0%	
Supplies						
1201	Stationery & Office Requisites	500,000	500,000	-	0%	
1202	Fuel	2,100,000	2,150,000	50,000	2%	Department Vehicles were used for transport employees more than anticipated due to Covid-19 situation in the country. Therefore allocations were obtained through FR 66.
1203	Diets & Uniforms	200,000	200,000	-	0%	
1204	Medical Supplies					
1205	Other					
Total (b)		2,800,000	2,850,000	50,000	2%	

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>Maintenance Expenditure</u>						
1301	Vehicles	250,000	250,000	-	0%	
1302	Plant and machinery	700,000	700,000	-	0%	
1303	Building and Structures	100,000	100,000	-	0%	
Total (c)		1,050,000	1,050,000	-	0%	
<u>Services</u>						
1401	Transport	4,200,000	4,200,000	-	0%	
1402	Postal & Communication	1,150,000	1,257,000	107,000	9%	Communication expenses were increased due to handling New CIGAS program on work from home basis through internet and telephone connection. Therefore 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	1,650,000	1,650,000	-	0%	
1409	Other	400,000	243,000	(157,000)	-39%	Department was not hired Cleaning Service due to Covid-19 situation in the country. Therefore, The balance provision was transferred through FR 66.
Total Expenditure on Other Goods & Services		11,350,000	11,350,000	-	0%	
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES						
<u>Transfers</u>						
1501	Welfare Programmes					
1502	Retirement Benefits					

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
1503	Public Institutions					
1504	Development Subsidies					
1505	Subscriptions and Contributions fees	500,000	500,000	-	0%	
1506	Property Loan Interest to Public Servants	700,000	700,000	-	0%	
1507	Grants to Provincial Councils					
1508	Other					
Total		1,200,000	1,200,000	-	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						

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
<u>Programme (1)</u>						
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		56,650,000	56,650,000	-	0%	
<u>Capital Expenditure</u>						
<u>Programme (1)</u>						
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT						
NOTE - 10 Rehabilitation & Improvements of Capital Assets						
2001 Buildings & Structures		-	-	-		
2002 Plant, Machinery & Equipment		50,000	50,000	-	0%	
2003 Vehicles		50,000	50,000	-	0%	
Total (a)		100,000	100,000	-	0%	
NOTE - 11 Acquisition of Capital						
2101 Vehicles		-				
2102 Furniture & Office Equipment		450,000	450,000	-	0%	
2103 Plant, Machinery & Equipment		-				
2104 Buildings & Structures		-				
2105 Lands & Land Improvements		-				
2106 Software Development						
2108 Capital Payment for Leased Vehicles						
Total (b)		450,000	450,000	-	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 -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)						
NOTE - 13 Acquisition of Financial Assets						
2301	Equity Contribution					
2302	On-Lending					
Total (d)						
NOTE - 14 Capacity Building						
2401	Staff Training	400,000	400,000	-	0%	
Total (e)						
		400,000	400,000	-	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

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		25,000,000	25,000,000	-	0%	
Total (f)		25,000,000	25,000,000	-	0%	
Programme (1)						
Total Expenditure on Public Investments (a+b+c+d+e+f)		25,950,000	25,950,000	-	0%	
Grand Total (Notes 5 to 15)		82,600,000	82,600,000	-	0%	

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Summary of Financing the Expenditure by Programme

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Code	Description of Items	Programme 01 *		Programme 02 *		Grand Total		
		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	82,600,000	66,060,564	-	-	82,600,000	66,060,564	80%
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	82,600,000	66,060,564	-	-	82,600,000	66,060,564	80%

* 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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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	82,600,000	66,060,564	-	-	-	-
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	82,600,000	66,060,564	-	-	-	-	82,600,000	66,060,564

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

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Imprest Account as at 31st December 2020

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Rs.

Imprest Account No.	Imprest Balance as at 1 st January 2020			Imprest Received			Imprest Settlement			Imprest Balance as at 31 st December 2020			Imprest Balance as at 31 st December 2020 as per Treasury Books
	1											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	
	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- 20-0				272,645,000	1,372,660	274,017,660	274,006,349	11,310	274,017,660	-	-	-	3,600

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

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2020

3,600

(2) Other reasons-

-

3,600

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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Statement of Deposit Accounts as at 31st December 2020

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 2020	Credited during the year	Debited during the year	Balance as at 31 st December 2020	Balance as per Treasury Book as at 31 st December 2020
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 Payble to Third Parties	6000-0-0-13-.....					

Statement of Deposit Accounts as at 31st December 2020

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 2020	Credited during the year	Debited during the year	Balance as at 31 st December 2020	Balance as per Treasury Book as at 31 st December 2020
Revenue Transfer to Provincial Councils	6000-0-0-14-.....					
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	-	20,835	16,310	4,525	4,525
Grant (Domestic)- Corporative Social Responsibility	6000-0-0-19-.....					
Funds Received for Reimburement of Expenditure	6000-0-0-20-.....					

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Advance Accounts as at 31st December 2020

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 2020 (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 2020
				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	9,458,570	2,011,908	1,630,459	1,900,553	2,585,663	8,614,721		8,614,721
				4,500,000		1,600,000		16,000,000		
(2) Other Advances Limits	7000-0-0-250-0-002	1	731,790	1,470,396	315,285	1,088,106	32,554	1,396,811		1,396,811
				4,000,000		1,120,600		2,800,000		
(3) Miscellaneous Advances Limits	7000-0-0-250-0-003	1	160,584,099	-	-	-	477,299	160,106,800		160,106,800
				10,000,000		430,000		200,000,000		
Total			170,774,458	5,428,048		6,084,175		170,118,332		170,118,332

Note - The balance of Crown Agent Current Account (8030) as at 31.12.2020 is Rs.38,372,439. In addition to the advance account balance as shown in table above i.e Rs. 170,118,332 balance of the Crown Agent current account as at 31.12.2020 had been the part of amount shown under Advance Account in Statement of Financial Position.

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Rent and Work Advance Accounts as at 31st December 2020

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 01.01.2020 (Rs.)	Recoveries During the Year 2020		Balance as at 31.12.2020 (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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Rent and Work Advance Reserve Accounts as at 31st December 2020

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Advance Number	Project Description	Balance as at 01.01.2020 (Rs.)	During the Year 2020		Balance as at 31.12.2020 (Rs.)
		(1)	Recoveries (Dr.) (2)	Paid (Cr.) (3)	4=1+3-(2)
(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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Statement of Non Financial Assets - 2020

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2020	(2) Transactions						(3) Changes			Balance as at 31.12.2020
			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	37,384,229	405,870	118,000	-	-	347,350	176,520	-	-	-	37,560,749
Building and Structures	6111	-	-	-	-	-	-	-	-	-	-	-
Dwellings	61111	-	-	-	-	-	-	-	-	-	-	-
House Boats	6111101	-	-	-	-	-	-	-	-	-	-	-
Garages	6111102	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	6111103	-	-	-	-	-	-	-	-	-	-	-
Housing Schemes/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 - 2020

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2020	(2) Transactions						(3) Changes			Balance as at 31.12.2020
			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	37,384,229	405,870	118,000			347,350	176,520				37,560,749
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	22,734,229	405,870	118,000			347,350	176,520				22,910,749
Office Equipment	6112201	867,885	-	-	-	-	-	-	-	-	-	867,885
Computer Equipment	6112202	16,277,023	397,370	118,000	-	-	347,350	168,020	-	-	-	16,445,043
Electrical Equipment	6112203	1,092,181	6,100	-	-	-	-	6,100	-	-	-	1,098,281
Communication Equipment	6112204	312,975	2,400	-	-	-	-	2,400	-	-	-	315,375
Furniture	6112205	4,127,422	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-

Statement of Non Financial Assets - 2020

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2020	(2) Transactions						(3) Changes			Balance as at 31.12.2020
			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)	
Construction Equipment	6112213	-	-	-	-	-	-	-	-	-	-	-
Broadcasting Equipment	6112214	-	-	-	-	-	-	-	-	-	-	-
Defence Equipment	6112215	-	-	-	-	-	-	-	-	-	-	-
Agricultural and Dairy Farm Equipment	6112216	-	-	-	-	-	-	-	-	-	-	-
Fire protection Equipment	6112217	-	-	-	-	-	-	-	-	-	-	-
Utensils	6112218	-	-	-	-	-	-	-	-	-	-	-
	Sub Total	22,734,229	405,870	118,000	-	-	347,350	176,520	-	-	-	22,910,749
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	-	-	-	-	-	-	-	-	-	-	-

Statement of Non Financial Assets - 2020

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2020	(2) Transactions						(3) Changes			Balance as at 31.12.2020
			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)
Hotels and Restaurants	6113106	-	-	-	-	-	-	-	-	-	-	-
Quarters	6113107	-	-	-	-	-	-	-	-	-	-	-
Circuits Bungalows	6113108	-	-	-	-	-	-	-	-	-	-	-
Office Building	6113109	-	-	-	-	-	-	-	-	-	-	-
Schools	6113110	-	-	-	-	-	-	-	-	-	-	-
Hospitals	6113111	-	-	-	-	-	-	-	-	-	-	-
Building for Public Entertainment	6113112	-	-	-	-	-	-	-	-	-	-	-
Warehouse	6113113	-	-	-	-	-	-	-	-	-	-	-
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 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	-	-	-	-	-	-	-	-	-	-	-

Statement of Non Financial Assets - 2020

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2020	(2) Transactions					(3) Changes			Balance as at 31.12.2020	
			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)	
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	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	

Statement of Non Financial Assets - 2020

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2020	(2) Transactions					(3) Changes			Balance as at 31.12.2020	
			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							
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	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	

Statement of Non Financial Assets - 2020

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2020	(2) Transactions					(3) Changes			Balance as at 31.12.2020	
			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							
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	-	-	-	-	-	-	-	-	-	-	-

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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**

	<u>Value</u>	<u>No. of Cases</u>	<u>Value (Rs.)</u>
(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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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																	
Total											-	-		-	-	-	-
2. State Corporations/Statutory Boards																	
Total											-	-		-	-	-	-
3. Others (Private Parties)																	
(i) Staff	12/78	December	31	250	1	1	0	1003	11	1003 - Other Allowances	34,347	-	31-Dec	34,347	-	-	34,347
(i) Staff	12/79	December	31	250	1	1	0	1003	11	1003 - Other Allowances	576	-	31-Dec	576	-	-	576
(ii) Staff	12/80	December	31	250	1	1	0	1003	11	1003 - Other Allowances	1,019	-	31-Dec	1,019	-	-	1,019
(iii) Access Natural Water (Pvt) Ltd	12/81	December	31	250	1	1	0	1409	11	1409 - Other	5,249	-	31-Dec	5,249	-	-	5,249
Total											40,614	-		40,614	-	-	40,614
Grand Total											40,614	-		40,614	-	-	40,614

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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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								
(i) Secretary, Ministry of Finance	Internet Bill Payment for 2E Link	1	0	1402	11	40,836	40,836	40,836
Total								40,836
2. State Corporations/Statutory Boards								
(i) Sri Lanka Telecom (Pvt) Ltd	Bill Payment for T.P No. 0112473856	1	0	1402	11	1,165	1,165	1,165
Total								1,165
3. Others (Private Parties)								
(i) Staff	Overtime Payment	1	0	1002	11	9,357	9,357	9,357
Total								9,357
Grand Total								51,357

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Note-(vi)

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat : Department of State Accounts

Programme No. & Title : 01 - Operational Activities

Rs.

✓ (1) Provision in Estimates - 2020 under Reimbursable Foreign Aid including Supplementary provisions	.....
✓ (2) Total Expenditure disbursed during the year 2020, against (I) above	.....
✓ (3) Total of Reimbursement Claims outstanding as at 01st January 2020	.....
✓ (4) Total of Reimbursement Claims made during the year 2020, in respect of years 2019 & prior years (if any)	.....
✓ (5) Total of Reimbursement Claims made during the year 2020, in respect of year 2020	.....
✓ (6) Total of Claims disallowed by the Donor, during 2020 (if any), in respect of Claims 2019 or prior years (if any)	.....
✓ (7) Total of Claims disallowed by the Donor, during 2020 (if any), in respect of Claims 2020	.....
✓ (8) Total of Reimbursements received during the year 2020, in respect of years 2019 or prior years	This format is not applicable for Head No. 250
✓ (9) Total of Reimbursements received during the year 2020, in respect of years 2020	.....
✓ (10) Total of reimbursement Claims outstanding as at 31st December 2020 [(3+4+5) - (6+7)] - (8+9)	.....
✓ (11) Total of Reimbursement Claims made after 31/12/2020 in respect of 2020 up to the finalization of the Financial Statements	.....
✓ (12) Total of Reimbursement received after 31/12/2020 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)	.....

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

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 2020				

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Note-(viii)

**The Status Report as at 31/12/2020 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 31.12.2020 (Rs.)	Balance as Per Cash Book as at 31.12.2020 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2020 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
01	People's Bank	014100109026652	652,682	-	23,858	January 2021

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

Sgd. By/
Assistant Director (Finance)
Name : L.P. Wewalage
Date : 19.02.2021

Imprest Adjustment Account

Rs.

Advance Settlement by other Ministries and Departments		Payments made by other Heads	
Advance B 250012 Cr	2,585,663		
25002 Other Advance Acc. Payment	32,554	Vote 1003 warrants	101,170
25003 Miscellaneous Advance (Paddy)	477,299		
	<u>3,095,516</u>	Advance Settlement for other Heads	
		25002 Other Advance Acc. Payment	315,285
		25003 Miscellaneous Advance (Paddy)	-
		Advance B 250012 Dr	1,630,459
			<u>1,945,744</u>
Payments made on behalf of Other Heads			
020-01-01-04-1409	327,487		
423-01-02-03-1204	10,800		
	<u>338,287</u>		
Main Ledger Payments		Main Ledger Receipts	
8013 - PSMGA	42,036	8013 - PSMGA	-
8028 - Crown Agent	208,230,069	8028 - Crown Agent	-
8029 - Exchange Loss	768	8029 - Exchange Gain	29,955
	<u>208,272,873</u>		<u>29,955</u>
		Due Imprest Acc.	209,629,807
	<u>211,706,676</u>		<u>211,706,676</u>

Due Imprest Account

Rs.

Imprest Adjus.Ac.	209,629,807	Opening Balance as at 01.01.2020	161,972
Imprest Balance settled to TOD	169,682	Balance (Financial Performance)	209,641,117
Closing Balance as at 31.12.2020	3,600		
	<u>209,803,089</u>		<u>209,803,089</u>

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	56,650,000.00	56,650,000.00	54,941,113.00	96.98%
Capital	25,950,000.00	25,950,000.00	11,119,450.00	42.85%

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 31.12.2020 Rs.	Balance as per financial Position Report as at 31.12.2020 Rs.	Yet to be Accounted Rs.	Reporting Progress as a %
9151	Building and Structures				
9152	Machinery and Equipment	37,560,749.28	37,560,749.28	-	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. }

TRE/A/DSA/FS/02/20/01

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

2021 ජූනි 08 දින

අධ්‍යක්ෂ ජනරාල්
රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2020 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 2020 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2020 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. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව 2021 ජූනි 08 දින නිකුත් කරන ලදී. 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.

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2020 දෙසැම්බර් 31 දිනට රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි පාහේ සාමූහික ලෙස බලපෑම් නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.



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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනතාන්විත මහඟරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මහ ඟරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැරදත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.5 වෙනත් තෛතික 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) මෙම වාර්තාවේ 2.2.1 හා 2.2.2.1 ඡේදවල ඇතුළත් පසුගිය වර්ෂයේ මූල්‍ය ප්‍රකාශන මත ඉදිරිපත් කරන ලද මාගේ වාර්තාවෙන් පෙන්වා දෙන ලද විගණන නිරීක්ෂණයන් ගැලපීමට හෝ ඒවාට අනුකූල වීමට කටයුතු කර නොතිබුණි.



2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

- (i) පුනරාවර්තන වැය විෂයක් හා මූලධන වැය විෂයයන් දෙකක් සඳහා වෙන් කරන ලද රු. 2,000,000 ක මුළු ශුද්ධ ප්‍රතිපාදනයම කාලපරිච්ඡේදය තුළ වැය නොකර වර්ෂය අවසානයේ සම්පූර්ණයෙන්ම ඉතිරි වී තිබුණි.
- (ii) පුනරාවර්තන වැය විෂයයන් 03 ක් හා මූලධන වැය විෂයයන් 02 ක් සඳහා අධි ප්‍රතිපාදන සැලසීම හේතුවෙන් වර්ෂය තුළ උපයෝජනය කල පසු රු. 14,905,977 ක ඉතිරියක් පැවති අතර එය ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 23 සිට සියයට 60 අතර පරාසයක ප්‍රතිශතයක් ගෙන තිබූ බව නිරීක්ෂණය විය.

2.2 අත්තිකාරම් ගිණුම්

2.2.1 රජයේ නිලධාරීන්ගේ අත්තිකාරම් "බී" ගිණුම

- (i) 2013 දෙසැම්බර් 04 දින සේවය අතහැරයාමේ නිවේදනය නිකුත් කර තිබූ පර්යේෂණ සහකාර තනතුර දැරූ නිලධාරියෙකුගෙන් අයවිය යුතු ණය ශේෂය රු. 132,846 ක් වූ අතර ඔහු සේවය හැර ගොස් වසර 07 ක් ගතවී ඇතත් සමාලෝචිත වර්ෂය අවසාන වනවිටත් එම ශේෂය අයකර ගැනීමට දෙපාර්තමේන්තුව අසමත් වී තිබුණි.
- (ii) දෙපාර්තමේන්තුවේ සේවය කරමින් සිටියදී 2008 දෙසැම්බර් 17 වන දින මියගිය රාජ්‍ය කළමනාකරණ තනතුරක් දැරූ නිලධාරියෙකුගෙන් අයවිය යුතු හිඟ ණය මුදල රු. 164,953 ක් වූ අතර ඔහු මියගොස් වසර 12 ගතවී ඇතත් එම මුදල අයකරගෙන නොතිබුණි.

2.2.2 වාණිජ නොවන අත්තිකාරම් ගිණුම්

2.2.2.1 විවිධ අත්තිකාරම් ගිණුම්

- (i) 2020 ජනවාරි 01 දිනට රු.160,584,098 ක් වූ විවිධ අත්තිකාරම් ගිණුමේ හිඟ ශේෂය ප්‍රවර්තන වර්ෂය අවසාන වනවිට රු.160,106,800 ක් වී තිබුණි. ඒ අනුව එම හිඟ ශේෂයෙන් රු.477,299 හෙවත් සියයට 0.30 ක් පමණක් වර්ෂය තුළදී අය වී තිබුණි.



- (ii) ඉදිරිපත් කර තිබූ විවිධ අත්තිකාරම් ගිණුමෙහි 2020 දෙසැම්බර් 31 දිනට දිස්ත්‍රික් ලේකම් කාර්යාල, අමාත්‍යාංශ හා දෙපාර්තමේන්තු 10 කට අදාළව සමස්ථ හිඟ අත්තිකාරම් ශේෂය රු.160,106,800.11 ක් වූ අතර ඉන් දිස්ත්‍රික් ලේකම් කාර්යාල හා දෙපාර්තමේන්තු 9 කම, හිඟ ශේෂය වූ රු.153,785,015.14 ක් වර්ෂ 05 ට වඩා වැඩි කාලයක සිට පැවත එන බව නිරීක්ෂණය විය.
- (iii) 2004/2005 වර්ෂවල වි මිලදී ගැනීම සඳහා මාතලේ දිස්ත්‍රික් ලේකම් විසින් ලග්ගල විවිධ සේවා සමුපකාර සමිතියට නිදහස් කළ මුදලින් ඉතිරි රු. 2,183,000 ක ශේෂය 2019 දෙසැම්බර් 31 දිනට රු. 5,000 ක් වූ මාසික වාරිකවලින් ද 2020 ඔක්තෝබර් මාසයේ සිට එය රු. 10,000 ක් වූ මාසික වාරික දක්වා වැඩිකිරීමටද කටයුතු කර තිබුණි. එසේ අයකර ගැනීම සිදු වුවහොත් ඉහත කී හිඟ මුදල අයවීමට ඉදිරි වර්ෂ 18 පමණ කාලයක් ගත වන බව නිරීක්ෂණය විය. කෙසේ වුවද, 2020 වර්ෂයේදී ඉන් අයවී තිබුණේ රු.75,000 ක් හෙවත් සියයට 9 ක් පමණි.
- (iv) ගොවිජන සංවර්ධන දෙපාර්තමේන්තුව වෙත 2006 වර්ෂයේදී ලබාදී තිබුණු වි මිලදීගැනීමේ අත්තිකාරම්වලින් 2014 වර්ෂයේ පැවති හිඟ ශේෂය වූ රු.12,560,031 කින් 2020 දෙසැම්බර් 31 දින වන විට රු.1,793,880 පමණක් අය වී තිබුණි. ඒ අනුව තවදුරටත් හිඟ හිටි ශේෂය රු. 10,766,155 ක් වූ අතර සමාලෝචිත වර්ෂය තුළ කිසිදු මුදලක් අයකරගෙන නොතිබුණි.
- (v) කුරුණෑගල දිස්ත්‍රික් ලේකම් කාර්යාලයට අදාළව 2008 වර්ෂයට පෙර සිට පැවත එන රු. 349,475 ක ණය ශේෂය අයකරගැනීමට දෙපාර්තමේන්තුව මේ දක්වා කටයුතු කර නොතිබුණි.
- (vi) සෞඛ්‍ය ,පෝෂණ සහ දේශීය වෛද්‍ය අමාත්‍යාංශය යටතේ ඇති අනුරාධපුර ශික්ෂණ රෝහලේ සේප්පුවේ නිබ් 2019 මාර්තු 02 දින රු. 6,321,785 ක මුදලක් සොරාගෙන තිබූ අතර සමාලෝචිත වර්ෂය අවසාන වනවිට මේ සම්බන්ධව විමර්ෂන කටයුතු අවසන් කර නොතිබීම හේතුවෙන් තවදුරටත් එම මුදල හිඟ ශේෂයක් ලෙස පැවතුණි.
- (vii) අනුරාධපුර දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2015 වර්ෂයට අදාළව අයවිය යුතුව පැවති හිඟ මුදල රු. 38,097,815 කින් 2020 දෙසැම්බර් 31 දින වනවිට හිඟ ශේෂය රු. 34,033,861 ක් වූ අතර 2020 වර්ෂය අවසානය වනවිට අයවීම රු. 4,063,954 ක් හෙවත් සියයට 11 ක් විය. මේ අනුව හිඟ මුදල් අයකර ගැනීමේ ක්‍රියාවලියෙහි මන්දගාමී බවක් විගණනයට නිරීක්ෂණය විය.



- (viii) පොලොන්නරුව දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2020 දෙසැම්බර් 31 දිනට පැවති හිඟ ශේෂය රු. 55,927,666 ක් වූ අතර එය සමාලෝචිත වර්ෂයේ සමස්ථ හිඟ මුදලින් සියයට 35 ක් ලෙස ඉහලම ප්‍රතිශතය වී තිබුණි. ඉන් 2018 වර්ෂය තුළ 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 සම්බන්ධයෙන් මුදල් රෙගුලාසි 109 හා 113 අනුව කටයුතු කර ස්වදේශ කටයුතු අමාත්‍යාංශයට යොමුකර ඇති බවත් දන්වා තිබුණද, 2020 දෙසැම්බර් 31 දින වන විටත් ඒ සම්බන්ධව ක්‍රියාමාර්ග ගෙන නොතිබුණි.
- (ix) කොළඹ මහරෝහලේ දන්තායතනයේ 2002 ජනවාරි 22 දින සිදුවී තිබූ වැටුප් මංකොල්ලයට අදාළව අධ්‍යක්ෂ මහ රෝහල - කොළඹ වෙත ලබා දී තිබූ රු. 2,408,460 ක අත්තිකාරම් ශේෂය, 2020 දෙසැම්බර් 31 දින වනවිටත් අයකරගැනීමට හෝ අලාභ ලෙස පොතෙන් කපා හැරීමට කටයුතු කර නොතිබුණි .
- (x) ත්‍රිකුණාමලය දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2016 වර්ෂයේ සිට පැවත එන රු. 1,652,917 ක හිඟ ශේෂය නිරවුල් කිරීමට සතොස ආයතනයට මූල්‍ය හැකියාවක් නොමැති බව දන්වා තිබුණි. එමෙන්ම අදාළ ශේෂය කපා හැරීම සඳහා මුදල් රෙගුලාසි 109 ප්‍රකාරව කටයුතු කර නොමැති බව නිරීක්ෂණය විය.
- (xi) අම්පාර දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2020 දෙසැම්බර් 31 දිනට හිඟ ශේෂය රු.45,499,095 ක් වූ අතර එය සමස්ථ හිඟ මුදලින් සියයට 28 ක් විය. මෙම හිඟ ශේෂ අයකර ගැනීමට දෙපාර්තමේන්තුව මෙතෙක් අපොහොසත් වී තිබුණි.
- (xii) මහනුවර දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2020 ජනවාරි 01 දිනට පැවති හිඟ ශේෂය වූ රු.1,441,687 න් 2020 දෙසැම්බර් 31 වන විට අයවී තිබුණේ රු.390,000 ක් හෙවත් සියයට 27 ක් පමණි.

2.2.2.2 වෙනත් ආණ්ඩු සඳහා අනුමත අත්තිකාරම් ගිණුම

මැලේසියා රජය වෙනුවෙන් ගෙවන ලද රු. 61,745- ක් ද වූ විශ්‍රාම වැටුප් මුදල 2021 මැයි 13 දින වන විටත් ප්‍රතිපූර්ණය කර නොතිබුණි.



2.3 නීති, රීති, රෙගුලාසිවලට අනුකූල නොවීම

රාජ්‍ය මුදල් චක්‍රලේඛ අංක 02/ 2020හි 10:1 ඡේදයට අනුගතව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව විසින් ගිණුම් කල මාර්ගෝපදේශ අංක 6 ප්‍රකාරව මුදල් ප්‍රවාහ ප්‍රකාශය (ACA – C ආකෘතිය) දළ පදනමින් පිළියෙල කලයුතු වුවත් විගණනයට ඉදිරිපත් කල මුදල් ප්‍රවාහ ප්‍රකාශය එසේ පිළියෙල කර නොතිබුණු බව නිරීක්ෂණය විය. ඒ අනුව පහත නිරීක්ෂණයන් කරනු ලැබේ.

- (i) වර්ෂය තුළ අත්තිකාරම් අයකර ගැනීම රු .6,084,175 ක් වුවද මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහය යටතේ දක්වා තිබුණේ රු .2,988,659 ක් වීමෙන් රු .3,095,516 කින් මුදල් ගලාපීම අඩුවෙන් දක්වා තිබුණි.
- (ii) අත්තිකාරම් ගෙවීම් රු.5,428,048 ක් වුවද මුදල් ප්‍රවාහ ප්‍රකාශයේ අත්තිකාරම් ගෙවීම් රු .3,482,304 ක් ලෙස දක්වා තිබුණි. මේ නිසා රු .1,945,744 ක් මුදල් ගලායාම් අඩුවෙන් දක්වා තිබුණි.

3. මෙහෙයුම් සමාලෝචනය හා කාර්යසාධනය

3.1 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

(අ) 2020 වර්ෂයට අදාළ දෙපාර්තමේන්තු ක්‍රියාකාරී සැලැස්ම අනුව පොදු තැන්පත් ගිණුම් ආරම්භ කිරීම, ගිණුම් ගත කිරීම සඳහා උපදෙස් ලබාදීම හා වසාදැමීම දෙපාර්තමේන්තුවේ ප්‍රධාන කාර්යය විය. ඒ අනුව තැන්පත් ගිණුම්වල පවතින හර ශේෂ නිරවුල් කිරීම සඳහා පියවර ගැනීම නිමවුම් ලෙස හඳුනාගෙන තිබුණි. ඒ සම්බන්ධ පහත නිරීක්ෂණයන් සිදුකරනු ලැබේ.

- (i) පොදු තැන්පත් ගිණුම්වල දිස්ත්‍රික් ලේකම් කාර්යාලය (6003) තැන්පත් ගිණුම් 04 කට හා අමාත්‍යාංශ/ දෙපාර්තමේන්තු (6000) තැන්පත් ගිණුමකට අදාළව එකතුව රු. 10,943.683 ක් වූ හර ශේෂයන් පැවතුණි.
- (ii) අංක 243/2015 හා ජුනි 24 දිනැති රාජ්‍ය ගිණුම් චක්‍රලේඛය ප්‍රකාරව, 6003 කාණ්ඩයේ තැන්පත් ගිණුම් ශුන්‍ය කිරීමට අපේක්ෂා කර තිබුණු අතර 2016 වර්ෂයේ සිට එම කටයුතු වාර්ෂික ඇස්තමේන්තුව හරහා සිදු කිරීමට උපදෙස් ලබා දී තිබුණ ද අංක 6003 යටතේ වන තැන්පතු ගිණුම් 2 ක වසර ගණනාවක සිට පැවත එන රු. මිලියන 10.003 ක් වූ එකතු ශේෂයක් නිරවුල් නොකොට තවදුරටත් ඉදිරියට ගෙන යමින් පැවතුණි.



- (iii) එසේම වසර 02 ඉක්මවූ තැන්පතු සම්බන්ධව මුදල් රෙගුලාසි ප්‍රකාරව ක්‍රියාකිරීම සඳහා උපදෙස් ලබාදීම, මේ යටතේ වූ තවත් නිමවූමක් ලෙස හඳුනාගෙන තිබුණි. එසේ වුවද, නියැදි පදනම මත තෝරාගත් ආයතන 46 ක පැවති තැන්පතු ගිණුම් 125 ක තැන්පතු ගිණුම් ශේෂ අවුරුදු 02 සිට අවුරුදු 05 ට වැඩි කාලපරිච්ඡේදයක් දක්වා පැවත එන බව නිරීක්ෂණය වූ අතර එම ගිණුම්වල එකතුව රු. 2,854,732,825 ක් විය.
 - (iv) ඉහත පොදු තැන්පත් ගිණුම්වල ශුද්ධ ශේෂය තුළ පැවති තැන්පත් ගිණුම් 108 ක එකතුව රු. 1,937,815,718 ක ආරම්භක ශේෂ, 2020 වර්ෂය අවසාන වනවිටත් එසේම පැවතුණි.
- (ආ) 2020 වර්ෂයේ ක්‍රියාකාරී සැලැස්මට අනුව අන්තිකාරම් “බී” ගිණුම් අධීක්ෂණය කිරීම දෙපාර්තමේන්තුවේ ප්‍රධාන කාර්යයක් වූ අතර එමගින් අපේක්ෂිත ප්‍රතිඵලය ලෙස හඳුනාගෙන තිබුණේ, කාර්යක්ෂම ගෙවීම් හා අයකිරීම් ක්‍රමයක් ඇති කිරීමටය. එසේ වුවද, නියැදි විගණන පරීක්ෂාවේදී අනාවරණය වූ පරිදි, ආයතන 102 කට අයත් වසර ගණනාවක සිට පැවත එන, අන්තිකාරම් “බී” ගිණුම්වල විශ්‍රාම ගිය, මියගිය, වැඩ නහනම් කල, සේවය හැරගිය හා ස්ථාන මාරුවී ගිය නිලධාරීන්ට අදාළ එකතුව රු.841,163,699 ක අය නොවන ශේෂ පැවතුණි. මීට අදාළව දෙපාර්තමේන්තුව විසින් අංක 262/2017 හා 2017 දෙසැම්බර් 29 දිනැති රාජ්‍ය ගිණුම් වක්‍රලේඛය මගින් 2018 ජනවාරි 01 දින සිට ඉදිරියට විශ්‍රාම ගිය හා මියගිය නිලධාරීන්ගෙන් අය විය යුතු ණය ශේෂ නිරවුල් කිරීමට අදාළ උපදෙස් හැරෙන්නට මෑත කාලයේදී එම ගිණ ශේෂ අය කර හැනීමට උපදෙස් ලබාදී තිබූ බවක් විගණනයේදී නිරීක්ෂණය නොවීය.
- (ඇ)
- (i) 2020 වර්ෂයේ රජයේ මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් මූල්‍ය වත්කම් යටතේ වූ රජයේ දෙපාර්තමේන්තුවලට අන්තිකාරම් ගිණුම් යටතේ රු. 15,783,074,603 ක ශුද්ධ ශේෂයක් පෙන්නුම් කෙරුණු අතර ඒ තුළ එකතුව රු. 16,081,884,989 ක් වූ හර ශේෂ ඇතුළත් විය. එසේම එම ශේෂය තුළ වසර ගණනාවක සිට නිරවුල් නොවී පැවත එන එකතුව රු. 1,353,073,051 ක ශුද්ධ ශේෂ ඇතුළත් විය.
 - (ii) එම ශුද්ධ ශේෂය තුළ ගිණුම් 06 කට අදාළ නිරවුල් නොවී පැවතුණු එකතුව රු. 19,940,017 ක් වූ බැර ශේෂ වසර ගණනාවක සිට පැවත එමින් තිබුණි.



(ඇ) 2018 වර්ෂයේ අයවැය යෝජනා අනුව, ඉදිරි වසර 10 ඇතුළත මූල්‍ය ප්‍රකාශන උපවිත පදනම යටතේ පිළියෙල කිරීම සඳහා යෝජනා සම්මත වී තිබුණු අතර ඒ සඳහා 2018 ඔක්තෝබර් 02 දින අමාත්‍ය මණ්ඩල අනුමැතිය ලැබී තිබුණි. එහෙත් එම අමාත්‍ය මණ්ඩල අනුමැතියට අදාළව ඉදිරිපත් කළ මාර්ග සැලැස්මේ (Road Map) ඇතුළත් කාර්යයන් වලට අදාළ කාල රාමුව විධිමත් අනුමැතියකින් තොරව දෙපාර්තමේන්තුව විසින් සංශෝධනය කර තිබුණි. තවදුරටත් මේ සම්බන්ධව පහත සඳහන් කරුණු නිරීක්ෂණය කෙරේ.

- (i) මූලික මාර්ග සැලැස්ම අනුව 2020 වර්ෂයේදීත්, සංශෝධිත මාර්ග සැලැස්ම අනුව 2022 වර්ෂයේදීත් අවසන් කිරීමට අපේක්ෂා කර තිබුණු රාජ්‍ය වත්කම් හඳුනාගැනීම, මැනීම කිරීම හා හෙළිදරව් කිරීමට අදාළ කාර්යයන් 2022 වර්ෂය අවසන් වර්ෂයේදී නිමකිරීමට අපේක්ෂා කර තිබුණි. ඒ අනුව, මේ යටත් ඉඩම් හා ගොඩනැගිලි පිළිබඳව පමණක් අවධානය යොමුවී තිබුණු අතර ඉඩම් හා ගොඩනැගිලි පවතින මධ්‍යම රජය ආයතන 214 ක් පවතින බවත් ඉන් 60 ක ඉඩම් හා ගොඩනැගිලි නොමැති බවත් ඉන් සම්පූර්ණයෙන් තක්සේරු ගිණුම් ගත කර අවසන් ආයතන 10 ක් පමණක් බවත් විගණනයට දන්වා තිබුණි. ඒ අනුව, ඉඩම් හා ගොඩනැගිලි පවතින ආයතන වත්කම් ගිණුම්ගත කිරීමේ ප්‍රතිශතය සියයට 07 ක් පමණක් වී තිබුණි.
- (ii) මූලික සැලැස්ම අනුව 2020 වර්ෂයේදී අවසන් කිරීමට යෝජිතව තිබූ වගකීම් හඳුනාගැනීම, මැනීම හා හෙළිදරව් කිරීමේ කාර්යය සංශෝධිත සැලැස්ම මගින් 2022 දක්වා ප්‍රමාද කර තිබුණු අතර ඒ යටතේ වූ මූලික කාර්යයන් පමණක් මේ වනවිට ආරම්භ කර තිබුණි.
- (iii) මූලික මාර්ග සැලැස්ම අනුව 2021 වර්ෂයේ දී අවසන් කිරීමට අපේක්ෂා කර තිබුණු ආදායම් හා වියදම් හඳුනාගැනීම, මැනීම හා හෙළිදරව් කිරීමේ කාර්යයන් සංශෝධිත සැලැස්ම මගින් 2026 වර්ෂයෙන් පසුවට ප්‍රමාද කර තිබුණි.
- (iv) ඉහත කී අමාත්‍ය මණ්ඩල සටහන අනුව, සෑම වසරක් අවසාන වී මසකට පසු අදාළ ක්‍රියාවලීන් ප්‍රගතිය අමාත්‍ය මණ්ඩලය වෙත වාර්තා කළ යුතු වුවත්, මෙතෙක් එක් ප්‍රගතිය හෝ වාර්තා කර නොතිබුණි.



- (ඉ) 2019 වර්ෂයේ අන්තර් ජාතික මූල්‍ය අරමුදලේ තාක්ෂණික සහාය ලබාදීමේ දූත මණ්ඩලය විසින් ලබාදුන් ක්‍රියාකාරී සැලැස්මේ 2020 අනුව දෙපාර්තමේන්තුව විසින් සම්පාදනය කරනු ලබන රාජ්‍ය මූල්‍ය තොරතුරු, රාජ්‍ය මූල්‍ය සංඛ්‍යාන (Government Finance Statistics) මධ්‍යම රජය, පළාත් සභා හා පළාත් පාලන ආයතනවල 2015 වර්ෂයේ සිට 2018 වර්ෂය දක්වා වර්ෂ 4 ක රාජ්‍ය අංශයට අයත් සියලුම ව්‍යාපාර ආයතනවල මූල්‍ය තොරතුරු රැස් කරගැනීම හා ඒකාබද්ධ කරගැනීමට අදාළ සැලසුම් ක්‍රියාත්මක කිරීම 2020 වර්ෂයෙන් ආරම්භ කර සිදු කළ යුතුව තිබුණද, මධ්‍යම රජය, පළාත් සභා හා පළාත් පාලන ආයතනවල එම කටයුතු ආරම්භ කර තිබුණද පළාත් පාලනවලට අදාළ එම කටයුතු මෙතෙක් ආරම්භ වී තිබුණු බව නිරීක්ෂණය නොවීය.

ඒස්.එම්.ඩී.එස්.එස්.පෙරේරා

ජාතික විගණකාධිපති

විගණකාධිපති වෙනුවට

පිටපත :- ලේකම්, මුදල් අමාත්‍යාංශය

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 2020 as per the SAD Circular 268/2018	√		
Provide Financial information for the year 2020	√		
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) recognized 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 2020	√		
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 2019 due date	√		
preparation and Submission of Action Plan 2021 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 Integrated Treasury Management Information System was implemented successfully within 48 heads representing Ministries and Departments and special spending agencies in the year 2020. As a result, data monitoring is easier to achieve in the Sustainable Development goals. The Department has 61 approved staff and eight officers have not been recruited. Among them were four staff posts and four 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	12	04
Territory	02	02	00
Secondary	33	31	02
Primary	10	08	02

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

Director– Sri Lanka Accountants’ Service	01
Assistant/ Deputy Director – SLAc.S	02
Assistant Director – Information and Technology	01
Development Officer	01
Management Service Officer	01
Driver	02

Due to the vacancy in the post of Assistant Director of the accountant service with knowledge of Information Technology and Assistant Director of Information Technology post for the New CIGAS Division. The system development and training division could not function properly. Also, a post of Development officer has been vacant for the public finance statistics Division

6.3 Human Resource Development

Training plan 2020 could not be implemented to the institution officers due to the spreading of New COVID 19 pandemic from March 2020

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	Complied		

	of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019			
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	According to the letter issued by the Department of Management Audit on 02.06.2020 to hold Audit and Management Committee Meetings for the year 2020, due to the situation prevailing in the country due to the global covid-19 epidemic, the country has been exempted from holding four Audit and Management Committee meetings per quarter. . Accordingly, two Audit and Management Committees have been held in the year 2020.	
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	Complied		

	aforesaid circular			
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 been transferred after the lease term	Complied		
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	Complied		

	for which adjustments had to be made, and had those balances been settled within one month			
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)	