කාර්යසාධන වාර්තාව

செயலாற்றுகை அறிக்கை

PERFORMANCE REPORT

2020

ගොවිජන සංවර්ධන දෙපාර්තමේන්තුව

கமநல அபிவிருத்தித் திணைக்களம்

DEPARTMENT OF AGRARIAN DEVELOPMENT

Annual Performance Report for the Year 2020

Name of the Institution - Department of Agrarian Development

Expenditure Head - 281

Content

Chapter 01 - Corporate Profile / Summary of Implementation

1.1 Introduction

The Department of Agrarian Services was established on 01st of October 1957 by abrogating the Department of Foods for suppling necessary facilities to farmer community of Sri Lanka. This department was empowering by the Paddy Land Act No. 01 of 1958 and it is running as the Department of Agrarian Development, according to the Agrarian Development Act No. 46 of 2000 amended by the Agrarian Development (Amendment) Act No. 46 of 2011.

1.2 Vision, Mission and Objectives of the Institution

Vision

Sustainable Development of all Agricultural Lands and Farming Community of Sri Lanka

Mission

Formulation and Timely Implementation of Institutional Facilitator, Legal and Management Services for Optimum Productivity of all Agriculture Lands as well as Sustainable Development of Farming Community of Sri Lanka

Objectives and Functions

- Making provisions to ensure the utilization of agricultural lands in accordance with the State Agricultural Policies.
- Making provisions to protect the cultivation rights of the agricultural landlords, agricultural landlord cultivators and occupiers / tenant cultivators.
- Preparation of regulations regarding registration and functioning of farmers' organizations and to ensure the implementation of those provisions.
- Establishment of Agrarian Development Councils and guidance and supervision of the execution of power of them.

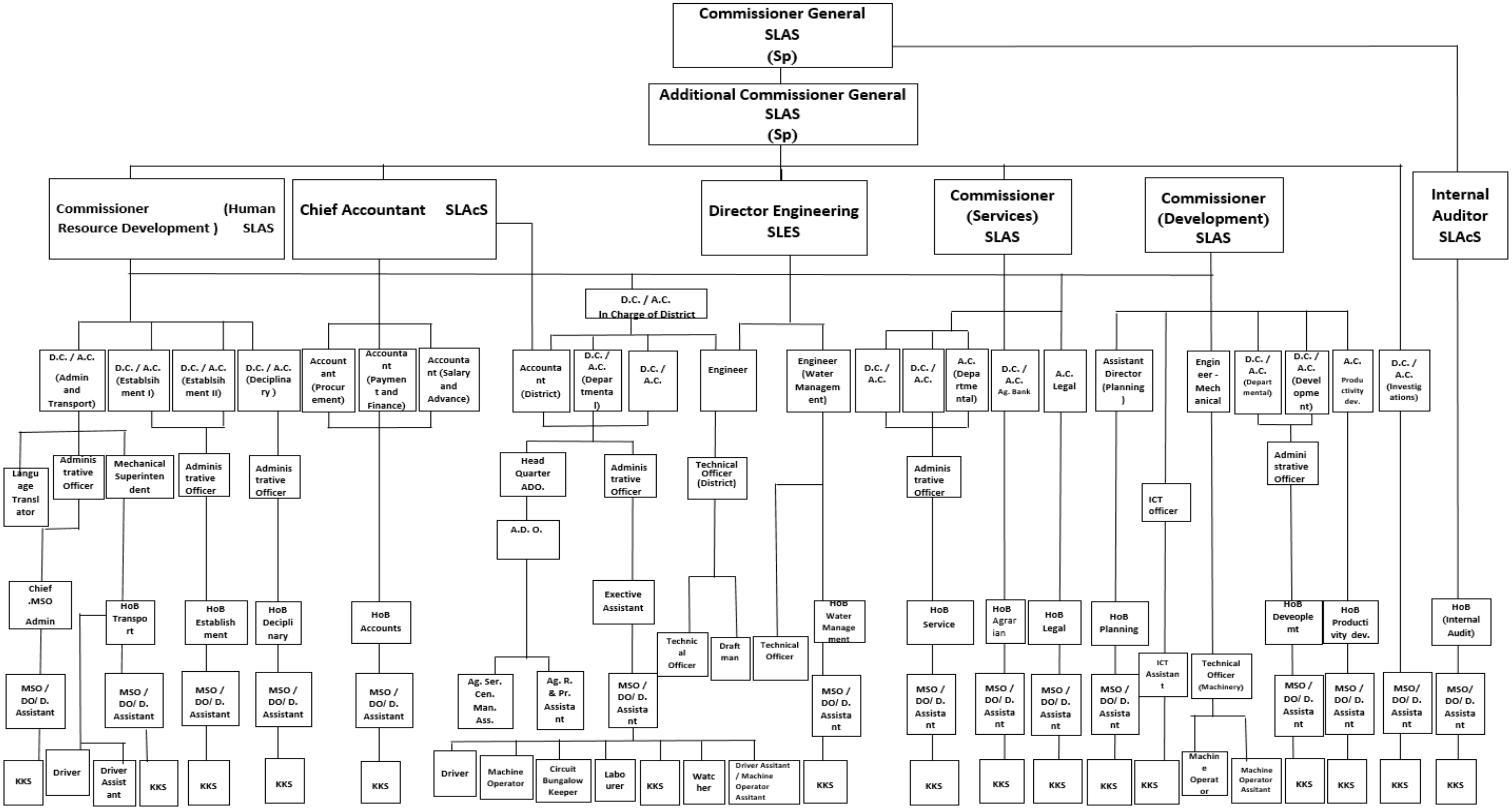
1.3 Key Functions

- Preparation, amending, revising and maintaining registers of agricultural lands within each and every Agrarian Development Council Area of Authority island wide.
- Making arrangements to solve problems of tenant cultivators and other disputes of farmer community regarding the Agricultural lands.

- Implementation of the provisions applicable to ensure the productivity, protection, conservation and management of minor irrigation systems and water resources.

- Taking legal actions against to the parties who violate the regulations of the Agrarian Development Act and State Agricultural Policies.

1.4. Organizational Structure



1.5 Main Divisions of the Department under coming under the purview of the Ministry / Divisional Secretariats coming under the purview of the District Secretariat

Nearly 16,898 farmers' organizations have been established, especially in 562 Agrarian Service Centers and 25 District Offices covering the overall Sri Lanka, under the direct supervision of the Commissioner General and the Additional Commissioner General.

1.6 Institutions / Funds coming under the purview of the Ministry / Department / Provincial Council

The Agrarian Development Fund has been established under Section 97 (1) of the Agrarian Development Act No. 46 of 2000 as amended by the Agrarian Development (Amendment) Act, No. 45 of 2011 and the receipts to this Fund are penalties imposed under the Act, payments or donations to be made under written law, funds set aside by Parliament from time to time, percentage of acreage tax and amounts to be fixed by the Commissioner-General from time to time. The Accounts of the Fund would be maintained by the Commissioner General of Accounts with the concurrence of the Minister as determined from time to time and with such details as prescribed.

The accounts of the Fund are audited by the Auditor General for each financial year. The Department currently maintains the Agrarian Development Fund associated with the 6/51 deposit account.

The Farmers' Trust Fund maintains under the Ministry and the Agrarian Development Fund maintains under the Department for agrarian banking affairs. The State Budget maintains under the Ministry and the Agrarian Development Fund maintains under the Department for affairs of the Female Farmers' Organization.

1.7 Information on Foreign Grant Projects

Institution that obtained / utilized Foreign Grants	Country or Institution granted Foreign Grant	Foreign Grant Agreement No	Project	Whether Cash / Goods or Direct Payment	The relevant Foreign Grants received in the year 2020		The relevant Foreign Grants received in the year 2020	Details of Foreign Grants (directly or through the Treasury)
					Budgetory Allocations	Budgetory Allocations		
Korea International Cooperation Agency (KOICA) / World Food Programme (WFP)	South Korea / United Nations	-	Improving food security and livelihoods for communities vulnerable to climate change	Cash	76,715,871.63 (World Food Programme Contribution)	74,506,796.63 (World Food Programme Contribution)	47,585,056.90 (World Food Programme Contribution)	Fund received through the Ministry of Finance (Treasury)
					22,300,942.17 (State Contribution)	(State Contribution)	11,437,107.78 (State Contribution)	

Chapter 02 - Progress and Future Outlook

Special Achievements, Challenges and Future Targets

<u>Progress of the Development Programmes (Summary including Physical Progress)</u>

S. No.	Expenditure Head	Programme	Physical Progess according to the Plan	Physical Progress
1	281-2-2-12-2506	Rehabilitation of minor irrigation and cultivation of abandonded paddy fields	691 Projects	671 Projects out of 691 Projects have been completed and 14 Projects are in progress.
2	281-2-2-13-2506	Development of Casecade Systems	13 Irrigation Projects	13 projects have been completed.
3	281-1-1-0-2003	Vehicles	Vehicle Parts and Labour	2 Vehicles have been repaired
4	281-2-2-0-2003	Vehicles	Vehicle Parts and Labour	8 Vehicles have been repaired
5	281-1-1-0-2108	Leasing of Vehicles and Premium Payments	Payment of Lease Installments for 21 Vehicles	Lease installments for 21 vehicles have been paid.
6	281-1-1-0-2401	Traning of Staff	Conducting Postgraduate Courses (4 No.s)	Postgraduate Courses (4 No.s) have been conducted
7	281-2-2-0-2001	Renovation of Agrarian Service Centers	Settlement of Bills in Hand for 2019	Bills in Hand for 2019 have been settled
8	281-2-2-0-2002	Rehabilitation of Mechineries	-	09 Machineries have been rehabilitated
9	281-2-2-0-2104	Construction of District Offices and New Agrarian Service Centers	13 Projects	Bills in Hand for 2019 have been settled
10	281-2-2-8-2104	Construction of New Fertilizer Warehouses	16 New Fertilizer Warehouses	Bills in Hand for 2019 and the Commitments have been settled
11	281-2-2-10-2507	Research and Development	02 Projects	02 projects have been completed.

Special Achievements in the Year 2020

1. Preparation of Strategic and Corporate Plan for the Department of Agrarian Development for the year 2019 - 2023.
2. Preparation of a database for minor irrigation.
3. Preparation of a database for paddy lands.
4. Measuring and releasing water on crop requirements.
5. Introduction of an Annual Agricultural Plan for Farmers' Organizations.
6. Preparation of performance criteria for Agrarian Development Divisional Officers and Agricultural Research and Production Assistants.
7. Infrastructure development of District Offices including Head Office.
8. Development and modernization of infrastructure facilities of Agrarian Service Centers.
9. Promoting the use of poison free food through the construction of 20 One Stop Shop for women entrepreneurs.
10. Introduction and implementation of the Micro Finance Programme.
11. Introduction of SMS Gateway system between 25 District Offices and 561 Agrarian Service Centers for instant messaging.
12. Introduction of Drought and Flood Early Warning System.
13. Implementation of Minor Irrigation Protection and Maintenance Programme under Kick start programme.
14. Implementation of vegetable purchase programme.

Challenges

1. Proper implementation of District / Regional Agriculture Plans and working all the institutions related to agriculture in an integrated approach.
2. Formation of the Agrarian Services Center as the hub of agriculture (Nerve Center)
3. Preparation of a formal programme for the sale of agricultural products.
4. Minimizing post harvest damage and crop damage from wildlife.
5. Value management for agricultural products.
6. Contribution of Public Private Partnership for Agrarian Development.
7. Establishment of a formal mechanism for distribution of fertilizers.
8. Lack of accurate data on agriculture.
9. Establishment of Land Bank.
10. Periodic training for Agricultural Research Production Assistants and Development Officers.
11. Restructuring the organizational structure of the department and establishing Executive Grade posts. (In accordance with the responsibilities assigned)
12. Obtaining approval for recruitment (Agricultural Research and Production Assistant / Regional Officer / Technical Officer / Agrarian Center Management Assistant)
13. Filling of vacancies of the Combined Service.
14. Introduction of standardization for slit removal in tanks.
15. Controlling the high demand for paddy land reclamation.

16. Establishment of a National Training Center.
17. Providing adequate provisions for the use of satellite mapping technology (Satellite map), Application of Geographic Information System (GIS), and Digital Elevation Model technology.
18. Adequate provision for farmers and officials’ motivation programmes.
19. Strengthening the vehicle pool.

Future Targets

1. Recultivation of abandoned paddy lands of category A and category B under efficient land cultivation and cultivation of additional crops.
2. Revision of agricultural land registry.
3. Preparation and completion of regulations of the Agrarian Development Act.
4. Introduction of a new By-law for farmers' organizations.
5. Measuring and demarcating tank and tank reserve boundaries.
6. Restructuring and further socialization of Agrarian Banks.
7. Promotion of microfinance banks among women's societies.
8. Development of computer software. (For Committees and Agrarain Banks)
9. Establishment of Agrarian Development Councils.
10. Measurement of paddy lands using satellite technology.
11. Issuing farmer identity cards for all the farmers
12. Promotion of organic fertilizer cultivation.
13. Converting the Agrarian Service Centers as an Agricultural Center.
14. Introduction and implementation of crop notes book.
15. Implementation of Motivation Programmes for Farmers and Officers
16. Establishment of cultural values related to agriculture

A. H. M. L. Abeyrathna
Commissioner General of Agrairan Development

Chapter 03 - Financial Performance for the Period Ended 31st December 2020

3.1. Statement of Financial Performance

					ACA - F
Statement of Financial Performance for the period ended 31.12.2020					
				Rs.	
Budget 2020		Note	Actual		
			2020	2019	
	Revenue Receipts				
-	Income Tax	1	-	-	ACA - 1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**				
-	**Non Revenue Receipts**				
-	Treasury Imprests		10,404,717,241	9,743,980,600	ACA - 3
-	Deposits		766,597,526	793,628,568	ACA - 4
-	Advance Accounts		188,126,970	316,007,835	ACA - 5
-	Other Receipts		363,056,547	403,365,794	
-	**Total Non Revenue Receipts (B)**		**11,722,498,284**	**11,256,982,797**	
-	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		**11,722,498,284**	**11,256,982,797**	
	Less: Expenditure				
	Recurrent Expenditure				
7,513,329,029	Wages, Salaries & Other Employment Benefits	5	7,465,721,259	6,879,782,611	
256,930,586	Other Goods & Services	6	249,703,166	305,870,377	ACA -2(ii)
47,295,000	Subsidies, Grants and Transfers	7	46,933,351	50,659,620	
-	Interest Payments	8	-	-	
8,834,385	Other Recurrent Expenditure	9	8,520,225	12,208,236	
7,826,389,000	**Total Recurrent Expenditure (D)**		**7,770,878,002**	**7,248,520,844**	
	Capital Expenditure				
162,876,000	Rehabilitation & Improvement of Capital Assets	10	150,947,825	298,683,070	
140,976,000	Acquisition of Capital Assets	11	140,572,301	69,345,758	
-	Capital Transfers	12	-	-	ACA -2(ii)
-	Acquisition of Financial Assets	13	-	-	
540,000	Capacity Building	14	536,000	2,467,779	
1,405,019,000	Other Capital Expenditure	15	1,162,626,646	1,359,966,929	
1,709,411,000	**Total Capital Expenditure (E)**		**1,454,682,772**	**1,730,463,535**	
-	**Main Ledger Expenditure (F)**		**912,661,633**	**1,047,904,881**	
	Deposit Payments		782,545,771	716,183,114	ACA - 4
	Advance Payments		130,115,862	331,721,767	ACA - 5
9,535,800,000	**Total Expenditure G = (D+E+F)**		**10,138,222,406**	**10,026,889,261**	
	Imprest Balance as at 31st December 2020 H = (C-G)		1,584,275,878	1,230,093,536	

3.2. Statement of Financial Position

			ACA - P
Statement of Financial Position as at 31.12.2020			
		Actual	
	Note	**2020**	**2019**
		Rs.	**Rs.**
Non Financial Assets			
Property, Plant & Equipment	ACA - 6	2,421,746,950	2,211,269,268
Financial Assets			
Advance Accounts	ACA - 5	410,777,375	468,788,484
Cash & Cash Equivalents	ACA - 3	27,180,195	17,457,673
Total Assets		**2,859,704,520**	**2,697,515,425**
Net Assets / Equity			
Net Assests		(280,292,740)	(238,229,875)
Property, Plant & Equipment Reserve		2,421,746,950	2,211,269,268
Rent and Work Advance Reserve	ACA - 5(B)	-	-
Current Liabilities			
Deposits Accounts	ACA - 4	691,070,115	707,018,359
Imprest Balance	ACA - 3	27,180,195	17,457,673
Total Liabilities		**2,859,704,520**	**2,697,515,425**

Detail Accounting Statementys in ACA format Nos. 1 to 6 presented in pages from 12 to 60 and Notes to Accounts presented in pages from 65 to 78 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principlas whrereas 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 the Accounts and other relevant accounts were reconciled with the Trasury Books of Accounts and found in agreement.
We hereby certify that an effective internal control system for the financial control sxists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alternation as required for such systems to be effectively carried out.

…………………………	……………………	………………………………………
Chief Accounting Officer	Accounting Officer	Chief Financial Officer / Chief Accountant
Name :	Name :	Director (Finance) / Commissioner (Finance)
Designation :	Designation :	Name :
Date:	Date :	Date :

ACA - 1

Statement of Revenue for the period ended 31st December 2020

Revenue Accounting Officer : | **Expenditure Head No :**

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection				Refund from Revenue			
		(1)		(2)			(3)	(4)			(5)
		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	Net Revenue
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2 (i)+2 (ii)	(3)	4(i)	4(ii)	4(iii)=4 (i)+4 (ii)	5=2(iii)+(3)-4(iii)
NOTE - 1	**INCOME TAX**										
1004.01.01	Income Tax										
1004.01.02	Dividend Tax										
1004.01.03	Remittance Tax										
1004.01.00	**Total Corporate Tax**										
1004.02.01	**PAYE Tax**										
1004.02.99	**Other**										
1004.03.00	**Withholding Tax**										
1004.03.01	On Interest										
1004.03.99	On Fees & Other										
1004.04.00	**Economic Service Charge**		**Nil Report**								
1004.04.01	Domestic										
1004.04.02	Imports										
1004.05.00	**Capital Gain Tax**										

1004.02.00	**Total Non -Corporate Tax (b)**										
	Total Income Tax (a+b)										
<u>NOTE - 2</u>	**<u>TAXES ON DOMESTIC GOODS & SERVICES</u>**										
1002.01.00	**Value Added Tax**										
1002.01.01	Financial Services										
1002.01.02	Other Services										
1002.01.03	Manufacturing										
1002.01.04	Imports										
1002.02.00	**Goods and Services Tax**										
1002.02.01	Services										
1002.02.02	Manufacturing										
1002.02.03	Imports										
1002.03.00	**National Security Levy**										
1002.03.01	Services										
1002.03.02	Manufacturing										
1002.03.03	Imports										
1002.04.00	**Excise (Ordinance) Duty**										
1002.04.01	Liquor										
1002.05.00	**Excise (Special Provisions) Duty**										
1002.05.01	Cigarettes		**Nil Report**								
1002.05.02	Liquor										
1002.05.03	Petroleum Products										
1002.05.04	Motor Vehicles										
1002.05.05	Lottery										
1002.05.99	Other										
1002.06.00	**Tobacco Tax**										
1002.07.00	**Stamp Duty**										
1002.08.00	**Debits Tax**										
1002.09.00	**Turnover Tax**										
1002.10.00	**Social Responsibility Levy**										
1002.11.00	**Telecommunications Levy**										
1002.12.00	**Nation Building Tax**										
1002.12.01	Services										

1002.12.02	Manufacturing										
1002.12.03	Imports										
1002.13.00	**Tele dramas, Films and Commercials Levy**										
1002.14.00	**Cellular Tower Levy**										
1002.15.00	**SMS Advertising Levy**										
1003	**License Taxes and other**										
1003.01.00	Luxury Motor Vehicle Tax										
1003.02.00	Transfer Tax										
1003.03.00	Betting & Gaming Levy										
1003.04.00	Share Transaction Levy										
1003.05.00	Construction Industry Guarantee Fund Levy										
1003.07.00	**Other Licenses**		**Nil Report**								
1003.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee										
1003.07.02	Registration Fees relevant to the Department of Registrar General										
1003.07.03	Private Timber Transport										
1003.07.04	Tax on Sale of Motor Vehicles										
1003.07.05	License Taxes relevant to the Ministry of Defence										
1003.07.06	License Fees relevant to the Dept. of Fisheries & Aquatic Resources										
1003.07.07	Levy on Rooms of Five Star Hotels										
1003.07.08	Company Registration Levy										
1003.07.09	Carbon Tax										
1003.07.10	Vehicle Entitlement Levy										
1003.07.11	Debt Repayment Levy										
1003.07.99	Other										
1003.08.00	**Fees under the Certificate to be granted yearly to Notary Registrar of the High Court**										
1003.09.00	**Taxes on Lands leased out to Foreigners**										
1003.10.00	**Migrating Tax**										
1003.11.00	**Remittance Fee**		**Nil Report**								
	Total Taxes on Domestic Goods & Services										

NOTE - 3	**TAXES ON INTERNATIONAL TRADE**										
1001.01.00	**Import Duties**										
1001.02.00	**Export Duties**										
1001.03.00	**Import & Export Licenses Fees**										
1001.04.00	**Ports & Airports Development Levy**										
1001.05.00	**Cess Levy**										
1001.05.01	Import Cess Levy										
1001.05.02	Export Cess Levy										
1001.06.00	**Motor Vehicle Concessionary Levy**										
1001.07.00	**Regional Infrastructure Development Levy**										
1001.08.00	**Special Commodity Levy**										
1001.99.00	**Other**										
	Total Revenue from Taxes on International Trade										
NOTE - 4	**NON-TAX REVENUE AND OTHERS**										
2001.01.00	Railways										
2001.02.00	Postal										
2001.03.00	Stores Advance Accounts (Explosive Items)										
2001.04.00	Prisons Industrial and Agricultural Advance Account										
	Revenue From Other Sources (a)										
2002.01.00	**Rent**										
2002.01.01	Rent on Government Building & Housing										
2002.01.02	Rent on Crown Forests										
2002.01.03	Rent from Land and Other		**Nil Report**								
2002.01.04	Lease rental from Regional Plantation Companies										
2002.01.99	Other Rental										
2002.02.00	**Interest**										
2002.02.01	On-lending										
2002.02.99	Other										
2002.03.00	**Profits**										
2002.04.00	**Dividends**										
2002.05.00	**Transferring Surplus Fund from Public Enterprises**										
2003.01.00	**Departmental Sales**										
2003.02.00	**Administrative Fees & Charges**										

2003.02.01	Audit Fees										
2003.02.02	Air Navigation Fees										
2003.02.03	Fees under Registration of Persons										
2003.02.04	Fees of Department of Survey										
2003.02.05	Service Charges of Government Press										
2003.02.06	Fees under the Fauna & Flora Protection Ordinance										
2003.02.07	Fees of Passports, Visas & Dual Citizenship										
2003.02.08	Embarkation Levy										
2003.02.09	Fees of Department of Valuation		**Nil Report**								
2003.02.10	Fees of Registrar of Companies										
2003.02.11	Legal Fees from Corporations & Statutory Bodies										
2003.02.12	Fees recovered under the Public Contract Act										
2003.02.13	Examinations & Other Fees										
2003.02.14	Fees under the Motor Traffic Act & other receipts										
2003.02.15	Registration Fees on Motor Vehicle Transfers the Issuing Motor Vehicle Permits on Concessionary Terms										
2003.02.16	Air Craft Rentals										
2003.02.17	Fees on Local Sale of Garments										
2003.02.18	Fees relevant to the Department of Agriculture										
2003.02.19	Fees relevant to the Botanical and Gardens										
2003.02.20	Accounting & Auditing Standards Cess Levy										
2003.02.21	Fees relevant to the Ministry of Petroleum Industries										
2003.02.99	Sundries										
2003.03.00	**Fines and Forfeits**										
2003.03.01	Fines and Forfeits - (Customs)		**Nil Report**								
2003.03.02	Fines and Forfeits - (Other)										
2003.04.00	**Public Officer's Motor Cycle Premium**										
2003.05.00	**Treasury Bonds Premium**										
2003.06.00	**Revenue from the United Nations Peacekeeping Operations**										
2003.99.00	**Other Receipts**										
2004.01.00	**Social Security Contributions**										
2004.01.00	Central Government										
2004.02.00	Provincial Councils										

2005	**Current Transfers**										
2005.01.00	Central Bank Profits										
2005.99.00	National Lotteries Board and Other Transfers										
2006	**Capital Revenue**										
2006.01.00	Divestiture Proceeds										
2006.02.00	**Sale of Capital Assets**										
2006.02.01	Vehicles		**Nil Report**								
2006.02.02	Other										
2006.04.00	**Recovery of Loans**										
3001.01.00	**Foreign Grants**										
	Revenue From Other Sources (b)										
	Total Non - Tax Revenue & Other Revenue (a) + (b)										
	Total Revenue (Note 1 - 4)										

…………….. ……………………………………………….. ………………………………………………..

Date — Signature and Name of the Chief Accountant — Signature, Name and Position of the Financial Officer

							ACA - 2
Summary of Expenditure by Programme for the period ended 31st December 2020							
Expenditure Head No: 281		**Name of the Ministry / Department / District Secretariat : Department of Agrarian Development**					
							Rs.
Programme No. given in Annual Expenditure	**Title of the Expenditure**	**Annual Budgetary Provision**	**Supplementary Estimate Provision**	**FR 66/69 Transfers**	**Total Net Provision**	**Total Expenditure**	**Net Effect Savings / (Excesses)**
		(1)	**(2)**	**(3)**	**(4)=(1)+(2)+(3)**	**(5)**	**(6)=(4)-(5)**
Programme (1)	(1) Recurrent	466,730,000	-	7,420,000	474,150,000	469,577,950	4,572,050
	(2) Capital	38,000,000	10,000,000	3,430,000	51,430,000	49,159,921	2,270,079
	Sub Total	504,730,000	10,000,000	10,850,000	525,580,000	518,737,871	6,842,129
Programme (2)	(1) Recurrent	7,363,370,000	-	(11,131,000)	7,352,239,000	7,301,300,051	50,938,949
	(2) Capital	1,632,300,000	25,400,000	281,000	1,657,981,000	1,405,522,851	252,458,149
	Sub Total	8,995,670,000	25,400,000	(10,850,000)	9,010,220,000	8,706,822,902	303,397,098
	Grand Total	9,500,400,000	35,400,000	-	9,535,800,000	9,225,560,773	310,239,227

....

Chief Financial Officer / Chief Accountant / Director (Finance) / Commissioner (Finance)

Date:

ACA - 2(i)

Statement of Expenditure by Programmes

Expenditure Head No: 281 | **Name of the Ministry / Department / District Secretariat : Department of Agrarian Development**

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)
Recurrent Expenditure											
Personal Emoluments	**399,500,000**		**6,028,414**	**405,528,414**	**402,359,319**	**7,126,895,000**	**-**	**(19,094,385)**	**7,107,800,616**	**7,063,361,940**	**7,465,721,259**
1001 Salaries & Wages	293,000,000		3,158,414	296,158,414	296,158,414	5,081,000,000	-	30,000,000	5,111,000,000	5,086,025,564	5,382,183,978
1002 Overtime & Holiday Payments	6,500,000		1,200,000	7,700,000	7,208,645	9,000,000	-	4,000,000	13,000,000	12,712,719	19,921,365
1003 Other Allowances	100,000,000		1,670,000	101,670,000	98,992,260	2,036,895,000		(53,094,385)	1,983,800,616	1,964,623,656	2,063,615,916
Travelling Expenditure	**2,825,000**	**-**	**350,000**	**3,175,000**	**2,944,612**	**65,390,000**	**-**	**10,000,000**	**75,390,000**	**72,193,024**	**75,137,636**
1101 Domestic	2,350,000		350,000	2,700,000	2,470,562	64,890,000	-	10,000,000	74,890,000	71,740,520	74,211,082
1102 Foreign	475,000			475,000	474,050	500,000	-		500,000	452,504	926,554
Supplies	**13,550,000**	**-**	**(313,000)**	**13,237,000**	**12,887,903**	**33,860,000**	**-**	**3,000,000**	**36,860,000**	**36,058,424**	**48,946,327**
1201 Stationery & Office Requisites	5,280,000		(20,000)	5,260,000	4,911,528	14,380,000	-		14,380,000	14,110,117	19,021,645
1202 Fuel	6,870,000		(4,000)	6,866,000	6,865,376	19,480,000	-	3,000,000	22,480,000	21,948,307	28,813,683
1203 Diets & Uniforms	1,400,000		(289,000)	1,111,000	1,111,000	-			-		1,111,000
Maintenance Expenditure	**10,040,000**	**-**	**(88,000)**	**9,952,000**	**9,733,153**	**19,210,000**	**-**	**2,000,000**	**21,210,000**	**20,619,152**	**30,352,305**
1301 Vehicles	8,915,000			8,915,000	8,696,980	16,435,000	-	2,000,000	18,435,000	18,147,530	26,844,510
1302 Plant & Machinery	950,000		(50,000)	900,000	899,342	2,080,000	-		2,080,000	1,854,675	2,754,017

1303 Building & Structures	175,000		(38,000)	137,000	136,831	695,000	-		695,000	616,947	753,778
Services	**35,530,000**	**-**	**992,586**	**36,522,586**	**36,197,048**	**66,295,000**	**-**	**(5,711,000)**	**60,584,000**	**59,069,851**	**95,266,899**
1401 Transport	1,125,000		(4,000)	1,121,000	1,120,968	650,000	-		650,000	150,000	1,270,968
1402 Postal & Communication	3,040,000		203,621	3,243,621	3,243,621	9,210,000	-	1,000,000	10,210,000	9,733,890	12,977,511
1403 Electricity & Water	6,555,000		(737,860)	5,817,140	5,492,398	7,135,000	-		7,135,000	6,747,855	12,240,253
1404 Rents & Local Taxes	1,700,000		(275,773)	1,424,227	1,424,227	1,200,000	-		1,200,000	1,063,647	2,487,874
1406 Interest Payment for Leased Vehicles	16,075,000		(140,000.00)	15,935,000	15,934,237	-	-		-	-	15,934,237
1409 Other	7,035,000		1,946,598	8,981,598	8,981,598	48,100,000	-	(6,711,000)	41,389,000	41,374,458	50,356,056
Transfers	**3,985,000**	**-**	**100,000**	**4,085,000**	**3,884,044**	**46,610,000**	**-**	**(3,400,000)**	**43,210,000**	**43,049,307**	**46,933,351**
1506 Property Loan Interest to Public Servants	3,985,000		100,000	4,085,000	3,884,044	46,610,000	-	(3,400,000)	43,210,000	43,049,307	46,933,351
Other Recurrent Expenditure	**1,300,000**	**-**	**350,000**	**1,650,000**	**1,571,872**	**5,110,000**	**-**	**2,074,385**	**7,184,385**	**6,948,353**	**8,520,225**
1701 Losses and Write offs								474,385	474,385	474,385	474,385
1703 Implementation of the Official Languages Policy	1,300,000		350,000	1,650,000	1,571,872	5,110,000	-	1,600,000	6,710,000	6,473,969	8,045,841
Grand Total	**466,730,000**	**-**	**7,420,000**	**474,150,000**	**469,577,950**	**7,363,370,000**	**-**	**(11,131,000)**	**7,352,239,000**	**7,301,300,051**	**7,770,878,002**
Capital Expenditure											
Rehabilitation & Improvements of Capital Assets	**9,910,000**	**10,000,000**	**-**	**19,910,000**	**17,702,286**	**122,445,000**	**20,521,000**	**-**	**142,966,000**	**133,245,540**	**150,947,825**
2001 Building & Structures	7,660,000	10,000,000		17,660,000	15,452,482	113,255,000	20,521,000		133,776,000	125,392,654	140,845,136
2002 Plant, Machinery & Equipment	-					1,410,000			1,410,000	1,003,400	1,003,400
2003 Vehicles	2,250,000			2,250,000	2,249,803	7,780,000			7,780,000	6,849,485	9,099,289
Acquisition of Capital Assets	**27,550,000**	**-**	**3,430,000**	**30,980,000**	**30,921,636**	**107,715,000**	**2,000,000**	**281,000**	**109,996,000**	**109,650,665**	**140,572,301**

2102 Furniture & Office Equipment	850,000			850,000	825,184	260,000	398,000	281,000	939,000	938,798	1,763,982
2103 Plant, Machinery & Equipment						86,605,000	-		86,605,000	86,605,000	86,605,000
2104 Building & Structures						20,850,000	1,602,000		22,452,000	22,106,867	22,106,867
2108 Capital Payment for Leased Vehicles	26,700,000		3,430,000	30,130,000	30,096,451						30,096,451
Capacity Building	**540,000**	**-**	**-**	**540,000**	**536,000**						**536,000**
2401 Staff Training	540,000			540,000	536,000						536,000
Other Capital Expenditure	-	-	-	-	-	**1,402,140,000**	**2,879,000**		**1,405,019,000**	**1,162,626,646**	**1,162,626,646**
8-2104 Construction of Fertilizer Warehouses						23,040,000			23,040,000	15,097,572	15,097,572
10-2507 Research and Development						3,100,000	2,879,000		5,979,000	5,978,975	5,978,975
12-2506 Infrastructure Development						1,343,000,000			1,343,000,000	1,111,185,262	1,111,185,262
13-2506 Infrastructure Development						33,000,000			33,000,000	30,364,837	30,364,837
Grand Total	**38,000,000**	**10,000,000**	**3,430,000**	**51,430,000**	**49,159,921**	**1,632,300,000**	**25,400,000**	**281,000**	**1,657,981,000**	**1,405,522,851**	**1,454,682,772**
Grand Total of Recurrent Expenditure and Capital Expenditure	**504,730,000**	**10,000,000**	**10,850,000**	**525,580,000**	**518,737,871**	**8,995,670,000**	**25,400,000**	**(10,850,000)**	**9,010,220,000**	**8,706,822,902**	**9,225,560,773**

……………………………………………

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

						ACA - 2(iii)
Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates						
Expenditure Head No: 281	**Name of the Ministry / Department / District Secretariat : Department of Agrarian Development**					
						Rs.
Expenditure Code	**Description**	**Original Expenditure Estimate** **Rs.**	**Revised Expenditure Estimate** **Rs.**	**Variance**	**Variance as a % of Original Expenditure Estimate**	**Reasons for the Variance**
Recurrent Expenditure						
Programme (1)						
Prog./Proj./Sub proj./Object code						
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS						
Personal Emoluments						
1001 Salaries & Wages		293,000,000	296,158,414	(3,158,414)	(1)	Additional provisions required for deficiency due to the payment of salary arreas have been made through Expenditure Head of 281-2-2-0-1003 via F.R. 66 and Expenditure Heads of 281-1-1-0-1403 and 281-1-1-0-1203 via F.R. 69 from which Expenditure Heads the surplus were shown.
1002 Overtime & Holiday Payments		6,500,000	7,700,000	(1,200,000)	(18)	Additional provisions have been made through Expenditure Head 281-2-2-0-1003 via F.R. 66 due to the reasons of increasing in the overtime rate amidst the increasing of the basic salary of the officers placed in the revised salary scale subject to the Public Administration Circular No. 3/2016 dated 25.02.2016
1003 Other Allowances		100,000,000	101,670,000	(1,670,000)	(2)	Additional provisions required for the payment of the due allowances have been made through Expenditure Head of 281-2-2-0-1003 via F.R. 66 from the Expenditure Head which the surplus was shown.
Total		**399,500,000**	**405,528,414**	**(6,028,414)**	(2)	

NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES						
Travelling Expenditure						
1101 Domestic		2,350,000	2,700,000	(350,000)	(15)	Additional provisions for the travel expenses due to insufficient provisions have been made through Expenditure Head of 281-2-2-0-1003 via F.R. 66 from the Expenditure Head which the surplus was shown.
1102 Foreign		475,000	475,000	-	-	
Total (a)		**2,825,000**	**3,175,000**	**(350,000)**	(12)	
Supplies						
1201 Stationery & Office Requisites		5,280,000	5,260,000	20,000	0.4	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Head of 281-1-1-0-1001 via F.R. 69.
1202 Fuel		6,870,000	6,866,000	4,000	0.1	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Head of 281-1-1-0-1001 via F.R. 69.
1203 Diets & Uniforms		1,400,000	1,111,000	289,000	21	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Heads of 281-1-1-0-1402 and 281-1-1-0-1001 via F.R. 69.
Total (b)		**13,550,000**	**13,237,000**	**313,000**	2	
Maintenance Expenditure						
1301 Vehicles		8,915,000	8,915,000	-	-	
1302 Plant and Machinery		950,000	900,000	50,000	5	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Head of 281-1-1-0-1001 via F.R. 69.
1303 Building and Structures		175,000	137,000	38,000	22	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Head of 281-1-1-0-1001 via F.R. 69.
Total (c)		**10,040,000**	**9,952,000**	**88,000**	1	
Services						

1401 Transport		1,125,000	1,121,000	4,000	0.4	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Head of 281-1-1-0-1001 via F.R. 69.
1402 Postal & Communication		3,040,000	3,243,621	(203,621)	(7)	Required additional provisions for the increased telephone communication expenses for office work due to the reason of the attendance of officers in the office was limited amidst the COVID pandemic, have been made from Expendture Head of 281-1-1-0-1403 and 281-1-1-0-1203 via F.R. 69.
1403 Electricity & Water		6,555,000	5,817,140	737,860	11	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Heads of 281-1-1-0-1402 and 281-1-1-0-1402 via F.R. 69.
1404 Rents & Local Taxes		1,700,000	1,424,227	275,773	16	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Head of 281-1-1-0-1001 via F.R. 69.
1406 Interest Payment for Leased vehicles		16,075,000	15,935,000	140,000	1	Required due provisions have been made through transferring the surplus of this Expenditure Head to the Expenditure Head of 281-1-1-0-1001 via F.R. 69.
1409 Other		7,035,000	8,981,598	(1,946,598)	(28)	Additional provisions have been made through Expenditure Head 281-2-2-0-1506 via F.R. 66 for the payment of due vouchers in the last quarter due to the reason of insufficient imprest in the first 2 quarters of the year and additionsl provisions have been made to overcome deficiency of the expenses in the sanitation process carried out in the head office and several district offices faced with the COVID epidemic through Expenditure Head of 281-1-1-0-1403 via F.R. 69.
Total (d)		**35,530,000**	**36,522,586**	**(992,586)**	(3)	
Total Expenditure on Other Goods & Services (a+b+c+d)		**61,945,000**	**62,886,586**	**(941,586)**	(2)	

NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES						
Transfers						
1506 Property Loan Interest to Public Servants		3,985,000	4,085,000	(100,000)	(3)	Required provisions have been transferred from Expenditure Head of 281-2-2-0-1003 via F.R. 66, since the staff grade officers applied for property loans exceeding the expected level.
Total		**3,985,000**	**4,085,000**	**(100,000)**	(3)	
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE						
1703 Implementation of the Official Languages Policy		1,300,000	1,650,000	(350,000)	(27)	Additional provisions required for the due payment of language allowances to the officers has been completed through the Expenditure Head 281-2-2-0-1003 via F.R. 66.
Total		**1,300,000**	**1,650,000**	**(350,000)**	(27)	
Programme (1)						
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		**466,730,000**	**474,150,000**	**(7,420,000)**	(2)	
Capital Expenditure						
Programme (1)						
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT						
NOTE - 10 Rehabilitation & Improvements of Capital Assets						
2001 Buildings & Structures		7,660,000	17,660,000	(10,000,000)	(131)	Revisions were made in the estimated value since some of the forecasted tasks had to be revised due to unforeseen conditions and therefore supplementary provision was obtained to settle the bills submitted.
2003 Vehicles		2,250,000	2,250,000	-	-	
Total (a)		**9,910,000**	**19,910,000**	**(10,000,000)**	(101)	
NOTE - 11 Acquisition of Capital Assets						
2102 Furniture & Office Equipment		850,000	850,000	-	-	

2108 Capital Payment for Leased Vehicles		26,700,000	30,130,000	(3,430,000)	(13)	Provision for repayment of the loan amount taken for the leased vehicles has been made through the Expenditure Head of 281-2-2-0-1409 via F.R. 66, from the Expenditure Head which the surplus was shown.
Total (b)		**27,550,000**	**30,980,000**	**(3,430,000)**	(12)	
NOTE - 14 Capacity Building						
2401 Staff Training		540,000	540,000	-	-	
Total (e)		**540,000**	**540,000**	**-**	**-**	
NOTE - 15 Other Capital Expenditure						
2506 Infrastructure Development						
2507 Research and Development						
2509 Other						
Total (f)						
Programme (1)						
Total Expenditure on Public Investments (a+b+c+d+e+f)		**38,000,000**	**51,430,000**	**(13,430,000)**	**(35)**	
Grand Total (Notes 5 to 15)		**504,730,000**	**525,580,000**	**(20,850,000)**	**(4)**	

……………………………………………

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

						ACA - 2(iii)
Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates						
Expenditure Head No: 281	**Name of the Ministry / Department / District Secretariat: Department of Agrarian Development**					
						Rs.
Expenditure Code	**Description**	**Original Expenditure Estimate**	**Revised Expenditure Estimate**	**Variance**	**Variance as a % of Original Expenditure Estimate**	**Reasons for the Variance**
		Rs.	**Rs.**			
Recurrent Expenditure						
Programme (2)						
Prog./Proj./Sub proj./Object code						
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS						
Personal Emoluments						
1001 Salaries & Wages		5,081,000,000	5,111,000,000	(30,000,000)	(1)	Provisions have been made through Expenditure Head 281-2-2-0-1003 via F.R. 66 for the deficiency in the Expenditure Head of salaries and wages due to the salary conversions made according to the Public Administration Circular No. 3/2016.
1002 Overtime & Holiday Payments		9,000,000	13,000,000	(4,000,000)	(44)	Additional provisions have been made through Expenditure Head 281-2-2-0-1003 via F.R. 66 due to the reasons of increasing in the overtime rate amidst the increasing of the basic salary of the officers placed in the revised salary scale subject to the Public Administration Circular No. 3/2016 dated 25.02.2016 and due to the insufficiency of provisions to pay overtime due to huge number of vouchers presented in the first 02 quarters of the year.
1003 Other Allowances		2,036,895,000	1,983,800,616	53,094,385	3	Surplus of this Expenditure Head have been transferred via F.R. 66 to the Expenditure Heads which were in deficiency.
Total		**7,126,895,000**	**7,107,800,616**	**19,094,385**	**0**	.

NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES						
<u>Travelling Expenditure</u>						
1101 Domestic		64,890,000	74,890,000	(10,000,000)	(15)	Additional provisions have been made through Expenditure Head 281-2-2-0-1003 via F.R. 66 since huge number of vouchers submitted in the last quarter due to the reason of insufficient imprest for the travel expenses in the first 2 quarters of the year.
1102 Foreign		500,000	500,000	-	-	
Total (a)		**65,390,000**	**75,390,000**	**(10,000,000)**	**(15)**	
<u>Supplies</u>				0		
1201 Stationery & Office Requisites		14,380,000	14,380,000	-	-	
1202 Fuel		19,480,000	22,480,000	(3,000,000)	(15)	Provisions have been made through Expenditure Head 281-2-2-0-1409 via F.R. 66 since the fuel expenses increased due to the reason of providing transport facilties from various areas to the office for the officers who followed rotation dury schedule amidst the COVID pendamic prevailed.
Total (b)		**33,860,000**	**36,860,000**	**(3,000,000)**	**(15)**	
<u>Maintenance Expenditure</u>				-		
1301 Vehicles		16,435,000	18,435,000	(2,000,000)	(12)	Deficiency caused due to the reason of bearing vehicle maintenance expenses exceeding the amount expected during the year, have been settled by transferring from Expenditure Head of 281-2-2-0-1506 that maintained surplus via F.R. 66.
1302 Plant and Machinery		2,080,000	2,080,000	-	-	
1303 Building and Structures		695,000	695,000	-	-	
Total (c)		**19,210,000**	**21,210,000**	**(2,000,000)**	**(10)**	
<u>Services</u>						
1401 Transport		650,000	650,000	-	-	
1402 Postal & Communication		9,210,000	10,210,000	(1,000,000)	(11)	Additional provisions have been made through Expenditure Head 281-2-2-0-1003 via F.R. 66 since huge number of vouchers submitted in the last quarter due to the reason of insufficient imprest for the postal and telephone expenses in the first 2 quarters of the year.
1403 Electricity & Water		7,135,000	7,135,000	-	-	

1404 Rents & Local Taxes		1,200,000	1,200,000		-	
1409 Other		48,100,000	41,389,000	6,711,000	14	Due to the non-occurance of other recurring expenses as expected due to the COVID pendamic situation in 2020, the balance of the same Expenditure Head has been transferred to Expenditure Heads namely 281-2-2-0-1202, 281-1-1-0-2108, 281-2-2-0-2102 via F.R. 66.
Total (d)		**66,295,000**	**60,584,000**	**5,711,000**	**3**	
Total Expenditure on Other Goods & Services (a+b+c+d)		**184,755,000**	**194,044,000**	**(9,289,000)**	**(38)**	
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES						
Transfers						
1506 Property Loan Interest to Public Servants		46,610,000	43,210,000	3,400,000	7	The balance of the provisions due to the reason that the officials did not apply for property loans and related activities as expected during the COVID pendemic, has been transferred via F.R. 66 to the Expenditure Heads of 281-1-1-0-1409 and 281-2-2-0-1301 that shown deficiency.
Total		**46,610,000**	**43,210,000**	**3,400,000**	**7**	
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE						
1701 Losses & Write off		0	474,385	(474,385)	-	Write-off of non-recoverable loan balances of Provincial Councils in relation to Government Officers' Advance B Account.
1703 Implementation of the Official Languages Policy		5,110,000	6,710,000	(1,600,000)	(31)	Additional provisions required for the due payment of language allowances to the officers has been completed through the Expenditure Head 281-2-2-0-1003 via F.R. 66.
Total		**5,110,000**	**7,184,385**	**(2,074,385)**	**(31)**	
Programme (2)						
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		**7,363,370,000**	**7,352,239,000**	**11,131,000**	**(62)**	
Capital Expenditure						

Programme (2)						
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT						
NOTE - 10 Rehabilitation & Improvements of Capital Assets						
2001 Buildings & Structures		113,255,000	133,776,000	(20,521,000)	(18)	Revisions were made in the estimated value, as a result of revising some tasks predicted due to unexpected circumstances, and accordingly, supplementary provisions were taken to settle the bills submitted.
2002 Plant, Machinery & Equipment		1,410,000	1,410,000	-	-	
2003 Vehicles		7,780,000	7,780,000	-	-	
Total (a)		**122,445,000**	**142,966,000**	**(20,521,000)**	**(18)**	
NOTE - 11 Acquisition of Capital Assets						
2102 Furniture & Office Equipment		260,000	939,000	(679,000)	(261)	Since the provision in the first 2 quarters of 2020 was not sufficient to meet the outstanding bills of 2019 for the furniture and office equipment, the required provision of Rs. 398,000.00 have been made under the supplementary provisions and Expenditure Head of 281-2-2-0-1409 via F. R. 66.
2103 Plant, Machinery & Equipment		86,605,000	86,605,000	-	-	
2104 Buildings & Structures		20,850,000	22,452,000	(1,602,000)	(8)	Revisions were made in the estimated value, as a result of revising some tasks predicted due to unexpected circumstances, and accordingly, supplementary provisions were taken to settle the bills submitted.
Total (b)		**107,715,000**	**109,996,000**	**(2,281,000)**	**(269)**	
NOTE - 14 Capacity Building						
2401 Staff Training						
Total (e)						
NOTE - 15 Other Capital Expenditure						
8-2104 Construction of Fertilizer Warehouses		23,040,000	23,040,000	-	-	

10-2507 Research and Development		3,100,000	5,979,000	(2,879,000)	(93)	Supplementary provision was obtained due to insufficient provision in 2020 to settle the bills of Rs.2.88 million submitted for payment after completion of work in the year 2019.
12-2506 Infrastructure Development		1,343,000,000	1,343,000,000	-	-	
13-2506 Infrastructure Development		33,000,000	33,000,000	-	-	
Total (f)		**1,402,140,000**	**1,405,019,000**	**(2,879,000)**	**(0)**	
Programme (2)		**1,632,300,000**	**1,657,981,000**	**(25,681,000)**	**(2)**	
Total Expenditure on Public Investments (a+b+c+d+e+f)				**-**		
Grand Total (Notes 5 to 15)		**8,995,670,000**	**9,010,220,000**	**(14,550,000)**	**(0)**	

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

ACA - 2(ii)

Statement of Expenditure for the period ended 31st December 2020

Expenditure Head No: 281 | **Name of the Ministry / Department / District Secretariat : Department of Agrarian Development**

Rs.

Expenditure Code	Finance Code	Provision: Annual Budgetary Provision (1)	Provision: Supplementary Estimate Provision (2)	Provision: FR 66/69 Transfers (3) (-)/+	Provision: Total Net Provision (4) = (1)+ (2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure: Expenditure incurred by Other Ministry / Dept. Under the FR 208 (As per the Treasury Printouts) (6)	Expenditure: Total Expenditure (7) = (5)+(6)	Net Effect: Savings / (Excesses) (8) = (4)- (7)	Net Effect: Savings/ (Excesses) as a (9) = (8)/	Net Effect: Reasons for the Variance
<u>Recurrent Expenditure</u>											
<u>Programme (1)</u>											
Prog./Proj./Sub Proj./Object Code											
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYEMENT BENEFITS											
<u>Personal Emoluments</u>					-						
1001 Salaries & Wages		293,000,000		3,158,414	296,158,414	296,158,414		296,158,414	-	0	

1002 Overtime & Holiday Payments		6,500,000		1,200,000	7,700,000	7,208,645		7,208,645	491,355	6	Rs. 174,998.31 has been recorded as the liabilities in the year 2020, and accordingly, the savings are 4.1%.
1003 Other Allowances		100,000,000		1,670,000	101,670,000	94,368,441	4,**623,818.50**	98,992,260	2,677,740	3	
Total		**399,500,000**		**6,028,414**	**405,528,414**	**397,735,501**	**4,623,819**	**402,359,319**	**3,169,095**	**1**	
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES											
<u>Travelling Expenditure</u>											
1101 Domestic		2,350,000		350,000	2,700,000	2,470,562		2,470,562	229,438	8	Payment cannot be completed for the vauchers valued Rs. 51,500.00 at the end of the year due to non receipt of sufficient imprest in the 2020 and Rs. 103,300.00 has been recorded as the liabilities. Accordingly, the savings are 2.7%.
1102 Foreign		475,000		-	475,000	474,050		474,050	950	0	

Total (a)		**2,825,000**		**350,000**	**3,175,000**	**2,944,612**	**-**	**2,944,612**	**230,389**	**7**	
Supplies											
1201 Stationery & Office Requisites		5,280,000		(20,000)	5,260,000	4,911,528		4,911,528	348,472	7	Payment cannot be completed for the vauchers valued Rs. 237,168.00 at the end of the year due to non receipt of sufficient imprest in the 2020 and Rs. 105,053.90 has been recorded as the liabilities. Accordingly, the savings are 0.1%.
1202 Fuel		6,870,000		(4,000)	6,866,000	6,865,376		6,865,376	624	0	
1203 Diets & Uniforms		1,400,000		(289,000)	1,111,000	1,111,000		1,111,000	0	0	
Total (b)		**13,550,000**		**(313,000)**	**13,237,000**	**12,887,903**	**-**	**12,887,903**	**349,097**	**3**	
Maintenance Expenditure											
1301 Vehicles		8,915,000		-	8,915,000	8,696,980		8,696,980	218,020	2	
1302 Plant & Machinery		950,000		(50,000)	900,000	899,342		899,342	658	0	
1303 Building & Structures		175,000		(38,000)	137,000	136,831		136,831	170	0	
Total (c)		**10,040,000**		**(88,000)**	**9,952,000**	**9,733,153**	**-**	**9,733,153**	**218,847**	**2**	
Services					-			-	-		
1401 Transport		1,125,000		(4,000)	1,121,000	1,120,968		1,120,968	32	0	
1402 Postal & Communication		3,040,000		203,621	3,243,621	3,243,621		3,243,621	-	0	
1403 Electricity & Water		6,555,000		(737,860)	5,817,140	5,492,398		5,492,398	324,743	6	The balance has been

											considered as the liabilities and accordingly, the total expenditure is 100%.
1404 Rents & Local Taxes		1,700,000		(275,773)	1,424,227	1,424,227		1,424,227	-	0	
1406 Interest Payment for Leased Vehicles		16,075,000		(140,000)	15,935,000	15,934,237		15,934,237	763	0	
1409 Other		7,035,000		1,946,598	8,981,598	8,981,598		8,981,598	-	0	
Total (d)		**35,530,000**	**-**	**992,586**	**36,522,586**	**36,197,048**	**-**	**36,197,048**	**325,539**	**1**	
Total Expenditure on Other Goods & Services (a+b+c+d)		**61,945,000**	**-**	**941,586**	**62,886,586**	**61,762,715**	**-**	**61,762,715**	**1,123,871**	**2**	
Note - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES											
<u>Transfers</u>											
1506 Property Loan Interest to Public Servants		3,985,000		100,000	4,085,000	3,884,044		3,884,044	200,956	5	
Total		**3,985,000**	**-**	**100,000**	**4,085,000**	**3,884,044**	**-**	**3,884,044**	**200,956**	5	
NOTE - 9 -OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE											
1701 Losses and write-offs				-		-					
1703 Implementation of the Official Languages Policy		1,300,000		350,000	1,650,000	1,571,872		1,571,872	78,128	5	
Total		**1,300,000**	**-**	**350,000**	**1,650,000**	**1,571,872**	**-**	**1,571,872**	**78,128**	**5**	
<u>Programme (1)</u>											

Grand Total (Notes 5 to 9) Total Recurrent Expenditure		**466,730,000**	**-**	**7,420,000**	**474,150,000**	**464,954,132**	**4,623,819**	**469,577,950**	**4,572,050**	**1**	
Capital Expenditure											
Programme (1)											
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT											
NOTE- 10 Rehabilitation & Improvements of Capital Assets											
2001 Building & Structures		7,660,000	10,000,000	-	17,660,000	15,452,482	-	15,452,482	2,207,518	13	Payment cannot be completed for the vauchers valued Rs. 1,795,784.39 at the end of the year due to non receipt of sufficient imprest in the 2020. Accordingly, the savings are 2.3%.
2003 Vehicles		2,250,000			2,250,000	2,249,803		2,249,803	197	0	
Total (a)		**9,910,000**	**10,000,000**	**-**	**19,910,000**	**17,702,286**	**-**	**17,702,286**	**2,207,714**	**11**	
NOTE - 11 - Acquisition of Capital Assets											
2102 Furniture & Office Equipment		850,000			850,000	825,184		825,184	24,816	3	
2108 Capital Payment for Leased Vehicles		26,700,000		3,430,000	30,130,000	30,096,451		30,096,451	33,549	0	
Total (b)		**27,550,000**	**-**	**3,430,000**	**30,980,000**	**30,921,636**	**-**	**30,921,636**	**58,364**	**0**	

NOTE - 14 - Capacity Building											
2401 Staff Training		540,000			540,000	536,000		536,000	4,000	1	
Total (e)		**540,000**	**-**	**-**	**540,000**	**536,000**	**-**	**536,000**	**4,000**	**1**	
NOTE - 15 – Other Capital Expenditure											
2506 Infrastructure Development											
2507 Research and Development											
2509 Other											
Total (f)											
Programme (1)											
Total Expenditure on Public Investments (a+b+c+d+e+f)		**38,000,000**	**10,000,000**	**3,430,000**	**51,430,000**	**49,159,921**	**-**	**49,159,921**	**2,270,079**	**4**	**-**
Grand Total (Notes 5 to 15) – Total Expenditure		**504,730,000**	**10,000,000**	**10,850,000**	**525,580,000**	**514,114,053**	**4,623,819**	**518,737,871**	**6,842,129**	**1**	**-**

………………………………
Chief Accountant
Date :

ACA - 2(ii)

Statement of Expenditure for the period ended 31st December 2019

Expenditure Head No: 281 | **Name of the Ministry / Department / District Secretariat: Department of Agrarian Development**

Rs.

Expenditure Code	Finance Code	Provisions				Expenditure			Net Effect		
		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	Reasons for the Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
<u>Recurrent Expenditure</u>											
<u>Programme (2)</u>											
Prog./Proj./Sub Proj./Object Code											
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYEMENT BENEFITS											

Personal Emoluments											
1001 Salaries & Wages		5,081,000,000	-	30,000,000	5,111,000,000	5,086,025,564		5,086,025,564	24,974,436	0	
1002 Overtime & Holiday Payments		9,000,000	-	4,000,000	13,000,000	12,712,719		12,712,719	287,281	2	
1003 Other Allowances		2,036,895,000	-	(53,094,385)	1,983,800,616	1,964,623,656		1,964,623,656	19,176,959	1	
Total		**7,126,895,000**	**-**	**(19,094,385)**	**7,107,800,616**	**7,063,361,940**	**-**	**7,063,361,940**	**44,438,676**	**1**	
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES											
Travelling Expenditure											
1101 Domestic		64,890,000		10,000,000	74,890,000	71,740,520		71,740,520	3,149,480	4	
1102 Foreign		500,000		-	500,000	216,594	235,910	452,504	47,496	9	A Surplus of provisions are formed due to the travel restrictions prevailed amidst the Covid epidemic in 2020.
Total (a)		**65,390,000**		**10,000,000**	**75,390,000**	**71,957,114**	**235,910**	**72,193,024**	**3,196,976**	**4**	
Supplies								-	-		
1201 Stationery & Office Requisites		14,380,000		-	14,380,000	14,110,117		14,110,117	269,883	2	
1202 Fuel		19,480,000		3,000,000	22,480,000	21,948,307		21,948,307	531,693	2	
Total (b)		**33,860,000**		**3,000,000**	**36,860,000**	**36,058,424**	**-**	**36,058,424**	**801,576**	2	

Maintenance Expenditure								-	-		
1301 Vehicles		16,435,000		2,000,000	18,435,000	18,147,530		18,147,530	287,470	2	
1302 Plant & Machinery		2,080,000		-	2,080,000	1,854,675		1,854,675	225,326	11	Payment cannot be completed for the vauchers valued Rs. 59,350.00 at the end of the year due to non receipt of sufficient imprest in the 2020. Accordingly, the savings are 7.9%. The provision was remained as repairs of machineries did not arise as expected, due to the lack of attendance of officers amidst the COVID epidemic.
1303 Building & Structures		695,000		-	695,000	616,947		616,947	78,053	11	The provision was remained due to since the minor repairs didn’t completed as the old building in the departmental premises is being modernized.
Total (c)		**19,210,000**		**2,000,000**	**21,210,000**	**20,619,152**	**-**	**20,619,152**	**590,848**	3	
Services											

1401 Transport		650,000		-	650,000	150,000		150,000	500,000	77	The provision was remained due to absence of officers who entitle for transport allowance in this year
1402 Postal & Communication		9,210,000		1,000,000	10,210,000	9,733,890		9,733,890	476,110	5	
1403 Electricity & Water		7,135,000		-	7,135,000	6,747,855		6,747,855	387,145	5	
1404 Rents & Local Taxes		1,200,000	-	-	1,200,000	1,063,647		1,063,647	136,353	11	Payment cannot be completed for the vauchers valued Rs. 36,449.98 at the end of the year due to non receipt of sufficient imprest in the 2020. Accordingly, the savings are 8%. During the year, the department was entitled to a discount as a result of the lump sum payment of the assessment tax due for the respective year. As a result, the expected expenditure was not incurred and accordingly, the said provision was remained.

1409 Other		48,100,000		(6,711,000)	41,389,000	41,149,575	224,884	41,374,458	14,542	0	
Total (d)		**66,295,000**		**(5,711,000)**	**60,584,000**	**58,844,967**	**224,884**	**59,069,851**	**1,514,149**	**2**	
Total Expenditure on Other Goods & Services (a+b+c+d)		**184,755,000**	**-**	**9,289,000**	**194,044,000**	**187,479,657**	**460,794**	**187,940,451**	**6,103,549**	**3**	
Note - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES											
<u>Transfers</u>											
1506 Property Loan Interest to Public Servants		46,610,000	-	(3,400,000)	43,210,000	43,049,307		43,049,307	160,693	0	
Total		**46,610,000**		**(3,400,000)**	**43,210,000**	**43,049,307**		**43,049,307**	**160,693**	0	
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE											
1701 Losses and Wrire off				474,384.50	474,385	474,385		474,385	-		
1703 Implementation of the Official Languages Policy		5,110,000	-	1,600,000	6,710,000	6,473,969		6,473,969	236,031	4	
Total		**5,110,000**		**2,074,385**	**7,184,385**	**6,948,353**		**6,948,353**	**236,031**	3	

Programme (2)								-	-		
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		**7,363,370,000**	**-**	**(11,131,000)**	**7,352,239,000**	**7,300,839,257**	**460,794**	**7,301,300,051**	**50,938,949**	1	
Capital Expenditure											
Programme (2)											
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT											
NOTE- 10 Rehabilitation & Improvements of Capital Assets											
2001 Building & Structures		113,255,000	20,521,000		133,776,000	112,472,588	12,920,066	125,392,654	8,383,346	6	The vauchers valued Rs. 1,060,344.00 has been recorded as the liabilities in the year 2020, and accordingly, the the total expenditure is 95%.
2002 Plant, Machinery & Equipment		1,410,000			1,410,000	1,003,400		1,003,400	406,600	29	Payment cannot be completed for the vauchers valued Rs. 100,203.34 at the end of the year due to non receipt of sufficient imprest in the 2020 and Rs. 303,097.20 has

											been recorded as the liabilities. Accordingly, the total expenditure is 99%.
2003 Vehicles		7,780,000			7,780,000	6,849,485		6,849,485	930,515	12	Payment cannot be completed for the vauchers valued Rs. 390,900.00 at the end of the year due to non receipt of sufficient imprest in the 2020 and Rs. 508,154.16 has been recorded as the liabilities. Accordingly, the savings are 0.4%.
Total (a)		**122,445,000**	**20,521,000**	**-**	**142,966,000**	**120,325,473**	**12,920,066**	**133,245,539**	**9,720,461**	**7**	
NOTE - 11 - Acquisition of Capital Assets											
2102 Furniture & Office Equipment		260,000	398,000	281,000	939,000	938,798		938,798	202	0	
2103 Plant, Machinery & Equipment		86,605,000			86,605,000	86,605,000		86,605,000		0	
2104 Building & Structures		20,850,000	1,602,000		22,452,000	22,106,867		22,106,867	345,133	2	
Total (b)		**107,715,000**	**2,000,000**	**281,000**	**109,996,000**	**109,650,665**		**109,650,665**	**345,335**	**0**	
NOTE - 14 - Capacity Building											

2401 Staff Training											
Total (e)											
NOTE - 15 - Other Capital Expenditure											
8-2104 Construction of Fertilizer Stores		23,040,000			23,040,000	15,097,572		15,097,572	7,942,428	34	Payment cannot be completed for the vauchers valued Rs. 6,402,961.52 at the end of the year due to non receipt of sufficient imprest in the 2020 and Rs. 1,353,009.23 has been recorded as the liabilities. Accordingly, the savings are 0.8%.
10-2507 Research and Development		3,100,000	2,879,000		5,979,000	5,978,975		5,978,975	25	0	
12-2506 Infrastructure Development		1,343,000,000			1,343,000,000	1,110,905,929	279,333	1,111,185,262	231,814,738	17	Payment cannot be completed for the vauchers valued Rs. 166,202,225.02 at the end of the year due to non receipt of sufficient imprest in the 2020 and Rs. 13,902,114.41 has been recorded as the liabilities. Accordingly, the savings are 3.8%.

13-2506 Infrastructure Development		33,000,000			33,000,000	30,364,837		30,364,837	2,635,163	8	Although the procurement process was commenced during the first quarter of 2020, the further actions cannot be taken due to Covid - 19 epidemic. Accordingly, the balance is shown.
Total (f)		**1,402,140,000**	**2,879,000**	**-**	**1,405,019,000**	**1,162,347,313**	**279,333**	**1,162,626,646**	**242,392,354**	**17**	
<u>Programme (2)</u>								-	-		
Total Expenditure on Public Investments (a+b+c+d+e+f)		**1,632,300,000**	**25,400,000**	**281,000**	**1,657,981,000**	**1,392,323,451**	**13,199,399**	**1,405,522,851**	**252,458,149**	**15**	
Grand Total (Notes 5 to 15) - Total Expenditure		**8,995,670,000**	**25,400,000**	**(10,850,000)**	**9,010,220,000**	**8,693,162,709**	**13,660,193**	**8,706,822,902**	**303,397,098**	**3**	

……………………………………………
Chief Accountant
Date :

													ACA - 3
Imprest Account as at 31st December 2020													
													Rs.
Expenditure Head No: 281	**Name of the Ministry / Depatment / District Secretariat : Department of Agrarian Development**												
Imprest Account No	**Imprest Balance as at 01.01.2020**			**Imprest Received**			**Imprest Settlement**			**Imprest Balance as at 31.12.2020**			**Imprest Balance as at 31st December 2020 as per Treasury**
	1			**2**			**3**			**4**			
	Unsettled Sub Imprests	**Unsettled Imprests (Excluding Unsettled Sub)**	**Total**	**By Treasury**	**By Other Sources**	**Total**	**By Expenditure**	**By Cash**	**Total**	**Unsettled Sub Imprest**	**Unsettled Imprests**	**Total**	**5**
	1(i)	**1(ii)**	**1(iii)**	**2(i)**	**2(ii)**	**2(iii)**	**3(i)**	**3(ii)**	**3(iii)**	**4(i)**	**4(ii)**	**4(iii)**	
7002/0000/00/0088/0019/000	13,198,603	-	13,198,603	-	-	-	793,025	12,405,578	13,198,603	-	-	-	-
7002/0000/00/0088/0020/000		-	-	10,404,717,241	636,629,433	11,041,346,674	11,014,166,479	26,921,741	11,041,088,220	-	258,454	258,454	27,180,195

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

(1) Remitted to the Treasury but not updated cash book balance as at 31.12.2020 (Remitted Savings in connection with R5n Project - 04.01.2021 / Bank of Ceylon – Torrington) 26,921,740.70

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

The outstanding balance as at 28.02.2021 has been settled.

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

....
Chief Accountant
Date

						ACA - 4
Statement of Deposit Accounts as at 31.12.2020 - Department of Agrarain Development						
Expenditure Head No : 281						
						Rs.
Name of Deposit Accounts	**Deposit No.**	**Balance as at 01 January 2020**	**Credits during the Year**	**Debits during the Year**	**Balance as at 31 December 2020**	**Balance as per Treasury Books as at 31 December 2020**
Security Deposits	6000-0-0-1-10					
Tender Deposits	6000-0-0-2-10	4,153,566	2,143,725	4,143,441	2,153,850	2,153,850
Agrarain Development Fund	6000-0-0-6-51	255,227,092	58,235,750	54,141,508	259,321,334	259,973,482
Temporary withholding deposits for repayment to third parties	6000-0-0-13-24	1,987,840	692,400	715,201	1,965,039	1,965,039
Temporary withholding deposits for repayment to third parties	6000-0-0-13-32	118,683,504	532,943,983	571,172,646	80,454,840	80,454,840
Retention money for contracts	6000-0-0-16-09	325,312,047	168,346,089	148,001,282	345,656,854	345,656,854
Temporary withholdings for statutory payments	6000-0-0-18-11	1,002,163	4,235,579	4,371,693	866,050	866,050

....
Chief Accountant
Date:

Advance Account as as 31st December 2020

Expenditure Head No : 281 **Name of the Department : Department of Agrarian Development**

Rs.

Name of the Advance Account		Advance Account No	Number of Advance Accounts	Balance as at 01 January 2020 (1)	Maximum Limit of Expenditure Rs. 240,000.00		Minimum Limit of Receipts Rs.115,000.00		Maximum Limit of Debit Balances Rs. 800,000	Maximum Limit of Liabilities Rs.	Balance as per Treasury Books as at 31 December 2020
					Debit during the Year (2)		Credit during the Year (3)		Balance 4=(1)+(2)-(3)		
					In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1)	Advances of Public Officers	281011/012	1	468,788,483	108,834,626	21,281,236	168,713,690	19,413,280	410,777,375	-	410,777,375
(2)	Other Advances	-									
(3)	Various Advances	-									

....

Chief Accountant

Date :

ACA - 5(A)								
Rent and Work Advance Account as at 31st December 2020								
Expenditure Head No : 281		**Name of the Department: Department of Agrarian Development**						
Advance No.	**Project Description**	**Payment Date**	**Vaucher No.**	**Amount Paid (Rs.)**	**Balance as at 01.01.2020 (Rs.)**	**Recoveries during the Year 2020**		**Balance as at 31.12.2020 (Rs.)**
						In relation to the Previous Year	**In relation to the Current Year**	
(1) Rent Advance Eg. 9188-250-0-1-0-1				**Nil Report**				
Total (a)								
(2) Work Advance Eg. 9188-250-0-2-0-1								
Total (b)								
Grand Total (a)+(b)								

…………………………………………
Chief Accountant
Date :

ACA - 5(B)

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

Expenditure Head No : 281

Name of the Mnistry / Department: Department of Agrarian Development

Advance No.	Project Description	Balance as at 01.01.2020 (Rs.) (1)	During the Year 2020		Balance as at 31.12.2020 (Rs.) 4=1+3-(2)
			Recoveries (Debit) (2)	Payments (Credit) (3)	
(1) Rent Advance Eg. 9189-250-0-1-0-1	**Nil Report**				
Total (a)					
(2) Work Advance Eg. 9189-250-0-2-0-1					
Total (b)					
Grand Total (a)+(b)					

…………………………………………
Chief Accountant
Date :

ACA - 6

Statement of Non Financial Assets - 2020

Rs.

Expenditure Head No : 281 | **Name of the Ministry / Department / District Secretariat : Department of Agrarian Development**

Non Current Assets		Code				(1)	(2) Transactions						(3) Changes			Balance as at 31.12.2020
							2(1)			2(2)		2(3)	Holding Gain / Loss	Changes in Volume	Balance	
							Acquisition			Disposal		Net Transactions		+/(-)		
						Balance as at 01.01.2020	Purchases	Transferred: Other Entities	Transferred: Work in Progress	Sale	Transfers	2(3)=2(1)-2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/-3(2)	4=1+2(3)+ +3(3)
1	***Fixed Assets***	**611**														
	Building and Structures		**6111**													
	Houses			**61111**												
	Floating Houses				**6111101**							-				
	Garage				**6111102**	4,793,662.33	1,355,132.82					1,355,132.82				6,148,795.15

	Mobile Houses				**6111103**											
	Housing Schemes / Fltas				**6111104**							-				-
	Rest House				**6111105**											
	Hotels and Restourents				**6111106**							-				-
	Quarters				**6111107**	4,550,992.31						-				4,550,992.31
	Circuit Bungalows				**6111108**	1,999,592.70						-				1,999,592.70
					Sub Total i	11,344,247.34	1,355,132.82		-	-	-	1,355,132.82				12,699,380.16
	Purchases and Disposals of Non-Mobile Assets Included as Initial Balance in the General Treasury Final Non-Assests Registry - Buildings and Construction															
	Houses			**61111**												
	Garage				**6111102**	(968,038.05)	968,038.05					968,038.05				-
					Sub Total ii	(968,038.05)	968,038.05					968,038.05				-
					i+ii	**10,376,209.29**	**2,323,170.87**		-	-	-	**2,323,170.87**				**12,699,380.16**
	Non -residential Buildings			**61112**												
	Office Buildings				**6111201**	536,923,061.85	20,642,963.20		33,303,402.74		3,340,000.00	50,606,365.94				587,529,427.79
	Schools				**6111202**											
	Hospitals				**6111203**											
	Buildings for Public Recreation				**6111204**							-				-
	Warehouse				**6111205**	85,017,753.16	5,945,898.95		200,000.00			6,145,898.95				91,163,652.11
	Airport				**6111206**											
	Crematoriums				**6111207**											
	Markets				**6111208**											

	Laboratories / Research Institutes				**6111209**	3,905,225.00						-				3,905,225.00
	Factories				**6111210**											
					Sub Total i	625,846,040.01	26,588,862.15		33,503,402.74		3,340,000	56,752,264.89				682,598,304.90
	Purchases and Disposals of Non-Mobile Assets Included as Initial Balance in the General Treasury Final Non-Assests Registry - Buildings and Construction															
	Non-residential Buildings			**61112**												
	Office Buildings				**6111201**	(948,191.05)	948,191.05					948,191.05				
					Sub Total ii	(948,191.05)	948,191.05					948,191.05				-
					i+ii	**624,897,848.96**	**27,537,053.20**		**33,503,402.74**	**-**	**3,340,000.00**	**57,700,455.94**				**682,598,304.90**
	Other Constructions			**61113**												
	Highways, streets, roads				**6111301**											
	Bridges				**6111302**											
	Tunnels				**6111303**											
	Railways, subways				**6111304**											
	Airport runways				**6111305**											
	Ports, dams and other water supply workshops				**6111306**											
	Equipment used for underground asset excavation				**6111307**											
	Communication cables, power lines and pipelines				**6111308**											
	Outdoor sports and recreational facilities				**6111309**											

	Drainage system remediation complex				**6111310**											
	Pumping stations				**6111311**											
	Farm and agriculture related assets				**6111312**											
	Sub Total															
	Machinery and equipment		**6112**													
	Transportation equipment			**61121**												
	Passenger vehicles				**6112101**	183,900,000.00						-				183,900,000.00
	Freight vehicles				**6112102**	358,792,292.00						-				358,792,292.00
	Agricultural vehicles				**6112103**	205,198,400.00	86,605,000.00			6,000,000.00		80,605,000.00				285,803,400.00
	Industrial vehicles				**6112104**											
	Ambulances				**6112105**											
	Ships				**6112106**											
	Trains				**6112107**											
	Aircrafts				**6112108**											
	Bicycles				**6112109**	15,750.00										15,750.00
	Sub Total					**747,906,442.00**	**86,605,000.00**		**-**	**6,000,000.00**	**-**	**80,605,000.000**				**828,511,442.00**
	Other machinery and equipment			**61122**												
	Office equipment				**6112201**	3,133,653.20				24,700.00	173,000.00	(197,700.00)				2,935,953.20
	Computer equipment				**6112202**	88,885,879.47	509,498.50			778,575.00	524,970.00	(794,046.50)				88,091,832.97
	Electronic equipment				**6112203**	50,561,970.21	252,370.00			660,700.00	396,250.00	(804,580.00)				49,757,390.21
	Communication equipment				**6112204**	7,011,667.95	73,628.50				14,880.20	58,748.30				7,070,416.25
	Furniture				**6112205**	72,589,192.10	909,693.30			306,530.00	403,835.67	199,327.63				72,788,519.73

	Musical instruments				**6112206**											
	Medical equipment				**6112207**											
	Sports equipment				**6112208**											
	Art, sculpture and other antiques				**6112209**							-				-
	Books, magazines and journals				**6112210**							-				-
	Laboratory equipment				**6112211**							-				-
	Industrial and manufacturing equipment				**6112212**	8,200.00						-				8,200.00
	Construction equipment				**6112213**	78,523,719.15				51,700.00	44,950.00	(96,650.00)				78,427,069.15
	Broadcasting equipment				**6112214**							-				-
	Security equipment				**6112215**							-				-
	Agricultural and dairy farm equipment				**6112216**							-				-
	Fire extinguishers				**6112217**	99,550.00	18,792.00					18,792.00				118,342.00
	Kitchen equipment				**6112218**							-				-
					Sub Total	**300,813,832.08**	**1,763,982.30**		**-**	**1,822,205.00**	**1,557,885.87**	**(1,616,108.57)**				**299,197,723.51**
	Leasing Assets			**61123**												
	Passenger vehicles				**6112301**	11,950,000.00						-				11,950,000.00
	Freight vehicles				**6112302**	174,900,000.00										174,900,000.00
	Agricultural vehicles				**6112303**							-				-
	Industrial vehicles				**6112304**											
	Ambulances				**6112305**											
	Ships				**6112306**											
	Trains				**6112307**											
	Aircrafts				**6112308**											
	Bicycles				**6112309**											

	Sub Total					**186,850,000.00**	**-**		**-**	**-**	**-**	**-**				**186,850,000.00**
	Other non-financial assets		**6113**													
	Unfinished work			**61131**												
	Boat houses				**6113101**	1,828,216.32						-				1,828,216.32
	Garage				**6113102**	1,790,149.83						-				1,790,149.83
	Mobile houses				**6113103**							-				
	Housing Schemes / Apartments				**6113104**							-				-
	Rest houses				**6113105**											
	Hotels and restaurants				**6113106**							-				-
	Office Quarters				**6113107**							-				
	Circuit bungalows				**6113108**		1,457,190.00					1,457,190.00				1,457,190.00
	Office buildings				**6113109**	44,063,642.95	3,146,014.12					3,146,014.12				47,209,657.07
	Schools				**6113110**											
	Hospitals				**6113111**											
	Buildings for public recreation				**6113112**							-				-
	Warehouse				**6113113**	1,147,075.50	2,741,011.08					2,741,011.08				3,888,086.58
	Airport				**6113114**							-				-
	Crematoriums				**6113115**							-				
	Markets				**6113116**											
	Laboratories / Research Institutes				**6113117**							-				-
	Factories				**6113118**											
	Highways, streets, roads				**6113119**							-				-
	Bridges				**6113120**											
	Tunnels				**6113121**											
	Railways, subways				**6113122**							-				-

	Airport runways				**6113123**							-				-
	Ports, dams and other water supply workshops				**6113124**							-				-
	Equipment used for underground asset excavation				**6113125**							-				-
	Communication cables, power lines and pipelines				**6113126**							-				-
	Outdoor sports and recreational facilities				**6113127**							-				-
	Drainage system remediation complex				**6113128**							-				-
	Pumping stations				**6113129**							-				-
	Farm and agriculture related assets				**6113130**							-				-
					Sub Total	**48,829,084.60**	**7,344,215.20**		**-**	**-**	**-**	**7,344,215.20**				**56,173,299.80**
	Biological assets			**61132**												
	Forest cultivation				**6113201**											
	Crops for harvest				**6113202**											
	Crops for timber				**6113203**											
	Nursery				**6113204**											
	Ornamental crops				**6113205**											
	Crops for energy				**6113206**											
	Animals used for meat (for sales based on meat)				**6113207**											
	Animals used for entertainment				**6113208**											
	Animals used for protection				**6113209**											
	Animals used for dairy production				**6113210**											
					Sub Total											
	Intangible assets			**61133**												
	Computer software				**6113301**											

	Licenses				**6113302**											
	Patents and copyrights				**6113303**											
	Trademarks				**6113304**											
	Broadcast rights				**6113305**											
	Service Agreements				**6113306**											
	Sub Total															
2	***Stocks***	**612**														
	Strategic stock		**6121**													
	Other stocks		**6122**													
	Row Marerials			**61221**												
	Unfinished work			**61222**												
	Finished works			**61223**												
	Items for resale			**61224**												
	Sub Total															
3	***Valuable assets such as gems and gold***	**613**														
4	***Non-regenerative assets***	**614**														
	Land		**6141**													
	Urban or built-up land			**61411**												
	Trade and services				**6141101**	359,626,800.00					3,910,000.00	(3,910,000.00)				355,716,800.00
	Industrial				**6141102**											
	Transport, Communications and Accessories				**6141103**							-				-
	Mixed urban				**6141104**											
					Sub Total	**359,626,800.00**	**-**		**-**	**-**	**3,910,000.00**	**3,910,000.00)**				**355,716,800.00**
	Agricultural			**61412**												
	Orchards				**6141201**											
	Vineyards				**6141202**											
	Ornamental gardens				**6141203**											
					Sub Total											
	Forest lands			**61413**												

	Deciduous forest lands				**6141301**											
	Evergreen forest lands				**6141302**											
	Mixed forest lands				**6141303**											
					Sub Total											
	Water			**61414**												
	Streams and canals				**6141401**											
	Tanks				**6141402**											
	Reservoirs				**6141403**											
	Bays and Estuaries				**6141404**											
					Sub Total											
	Wet lands			**61415**												
	Forest wetlands				**6141501**											
	Wetlands - Non-forested				**6141502**											
					Sub Total											
	Wastelands			**61416**												
	Crushed dry salt				**6141601**											
	Beaches				**6141602**											
	Sandy areas other than the coast				**6141603**											
	Stone pits				**6141604**											
	Abandoned mines				**6141605**											
	Gravel mines				**6141606**											
					Sub Total											
	Underground assets		**6142**													
	Other natural assets		**6143**													
					Sub Total											

Main Ledger Category	Balance as at 31.12.2020 as per the final non-financial assets list of the General Treasury	Balance as on 31.12.2020 according to CIGAS	Difference*
9151	695,297,685.06	697,861,910.41	2,564,225.35
9152	1,127,709,165.51	1,127,710,665.51	1,500.00
9153	355,716,800.00	355,716,800.00	-
9160	56,173,299.80	56,173,299.80	-
9180	186,850,000.00	186,850,000.00	-
	2,421,746,950.37	**2,424,312,675.72**	**2,565,725.35**

* Value of Building and construction Rs.2,564,225.35 without asset code which was not included in final non - financial assets register as per CIGAS of Mannar District Office and opening balance of machinery and equipment of Rs.1,500.00 with the concerned year which was not accurately entered in Polonnaruwa District Office have been corrected from the last Non-Financial Assets Report of the Treasury, and it has also been informed the Treasury to remove and correct said value from the CIGAS Non - Financial Asset Register.

3.3 Statement of Cash Flows

		ACA - C
Statement of Cash Flows		
for the Period ended 31st December 2020		
	Actual	
	2020	**2019**
	Rs.	**Rs.**
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	7,027,818	50,883,224
Revenue Collected from the Other Heads	-	-
Imprest Received	10,404,717,241	9,743,980,600
Imprest Received for Elections 2019	12,405,578	-
Total Cash generated from Operations (a)	**10,424,150,637**	**9,794,863,824**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	7,312,491,774	6,751,497,850
Subsidies & Transfer Payments	8,043,418	12,208,236
Expenditure on Other Heads	828,475,527	49,116,853
Imprest Settlement to Treasury	39,327,319	4,269,195
Total Cash disbursed for Operations (b)	**8,188,338,039**	**6,817,092,134**
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(a)-(b)	**2,235,812,598**	**2,977,771,690**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	128,165	5,242,325
Recoveries from On Lending	-	-
Recoveries from Advance	-	-
Total Cash generated from Investing Activities (d)	**128,165**	**5,242,325**
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investments	2,532,443,681	3,021,545,435
Advance Payments	-	-
Total Cash disbursed for Investing Activities (e)	**2,532,443,681**	**2,532,443,681**
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(d)-(e)	**(2,532,315,516)**	**(2,527,201,356)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	**(296,502,918)**	**450,570,334**
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	620,131,725	499,542,785

Total Cash generated from Financing Activities (h)	**620,131,725**	**499,542,785**
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	857,907,055	950,113,119
Total Cash disbursed for Financing Activities (i)	**857,907,055**	**950,113,119**
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	**(237,775,330)**	**(450,570,334)**
Net Movement in Cash (k) = (g) - (j)	**(534,278,248)**	**(0)**
Opening Cash Balance as at 01st January	**-**	**-**
Closing Cash Balance as at 31st December	**-**	**-**

3.4. Notes to the Financial Statements

Reporting Basis

1) **Period of Reporting**
The period of reporting for these financial statements is from the period 01 January to 31 December 2020.

2) **Basis of Measurement**
The financial statements are prepared at historical cost and the historical cost of some assets is revalued. Unless otherwise specified, account preparation is made on the basis of advanced cash.

Financial statements are presented in Sri Lankan Rupees to the approximate Rupee.

3) **Income Recognition**
Exchangeable and non-exchangeable income are recognized as income in the period in which they are received, regardless of the period they are due

4) **Identify and Measure Property, Plant and Equipment**
When the assets of the institution are assured of future economic return on the asset, and the assets can be reliably measured, those assets are recognized as property, plant and equipment.

The property, plant and equipment are identified at cost and the revalued amount is used when the cost format is not applicable.

5) **Property, Plant and Equipment Reserve**
This reserve account is the corresponding account of property, plant and equipment.

6) **Cash and Cash Equivalents**
The cash and cash equivalents are comprised of local currency notes and coins in hand as at 31st December 2020.

Note - (i)

Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

Expenditure Head No : 281 **Name of Department :** Department of Agrarian Development
Programme No. & Title : 1- 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	**Nil Report**	
Over Rs. 25,000.01		
Total		

Classification of the Cases by nature of Losses	**No.of Cases**	**Value (Rs.)**
1	....	....
2	....	....
3	....	....
4	....	....
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		

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.**

Classification of the Cases by Nature of Losses	**No. of Cases**	**Value (Rs.)**
1	....	....
2	....	....
3	....	....
4	....	....
Total		

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

………………………………………
Chief Accountant
Date:

Note - (i)

Statement of Losses and Waivers

(**Losses under F.R. 106 and F.R. 113**)

Expenditure Head No : 281 **Name of Department :** Department of Agrarian Development
Programme No. & Title : 2- Development 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	**Nil Report**	
Over Rs. 25,000.01		
Total		

Classification of the Cases by nature of Losses	**No. of Cases**	**Value (Rs.)**
1	....	....
2	....	....
3	....	....
4	....	....
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		

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.**

Classification of the Cases by Nature of Losses	**No. of Cases**	**Value (Rs.)**
1	....	....
2	....	....
3	....	....
4	....	....
Total		

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

……………………………………….
Chief Accountant
Date:

Note - (ii)

Statement of Write Off from Books

Expenditure Head No : 281 **Name of Department :** Department of Agrarian Development
Programme No. & Title : 1- Operational Activities

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

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

1. **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 Rs.	Value of Loss Rs.	Recoveries Rs.	Value written off from the book Rs.	Balance carried forward which was not written off Rs.	Reference No. of Approval for write off from the book
1.						
2.			**Nil Report**			
3.						
4.						
5.						
6.						
Total						

Note - Excluding losses and waivers to be accounted in DGSA 7, only any other losses and waivers under F.R.109 should be included in this format.

…………………………………
Chief Accountant
Date:

Note - (ii)

Statement of Write Off from Books

Expenditure Head No : 281 **Name of Department :** Department of Agrarian Development

Programme No. & Title : 2 - Development Activities

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

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	01	8,000.00
(ii)	Over Rs. 25,000.01	14	3,601,452.26
(iii)			
	Total	**15**	**3,609,452.26**

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
1. Jaffna	6,000.00	-	6,000.00		-	
2. Vehicle Accidents						
253-3556	29,944.00				29,944.00	
56-8055	8,000.000				8,000.00	
53-9816	150,000.00				150,000.00	
PB-5280	349,687.00				349,687.00	
253-2475	349,000.00				349,000.00	
53-9830	51,750.00				51,750.00	
KE-8910	54,700.00				54,700.00	
32-6603	117,350.00				117,350.00	
NB-1864	45,321.26				45,321.26	
32-6605	800,000.00				800,000.00	
KX-7221	70,750.00				70,750.00	
PJ-3228		550,000.00			550,000.00	
PF-5283		94,700.00			94,700.00	
PF-8446		850,000.00			850,000.00	
KX-7221		88,250.00			88,250.00	
Total	**2,032,502.26**	**1,582,950.00**	**6,000.00**		**3,609,452.26**	

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.

Note - Difference between Final Balance as at 31.12.2019 and Initial Balance as at 01.01.2020

Balances of Rs. 296,458.00 - 57-6440 and Rs. 883.00 - PC-4537 will not brought forward.

Balances of Rs. 10,550.00 - KR-8261 and Rs. 18,500.00 - HS-7639 and Rs. 60,950.00 - KX-7221 have been written off from books.

…………………………………………

Chief Accountant

Date:

Annexure I

Statement of Liabilities and Commitments

Name of Special Expenditure Unit / Ministry / Department / District Secretariat : Department Of Agrarian Development

Expenditure Head No: 281

Programme No. & Title: 1

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																	
2. State Corporations / Statutary Boards																	
Head Office				281	1	1	0	1301	11		50,864.00	50,864.00					
Total-281-1-1-0-1301	`										**50,864.00**	**50,864.00**					
Head Office				281	1	1	0	1403	11		680,500.00	680,500.00		-		0.00	-
Total-281-1-1-0-1403											**680,500.00**	**680,500.00**					
3. Others (Private Parties)																	
Gampaha				281	1	1	0	1001	11		1,623,145.44	-		1,623,145.44		0.00	1,623,145.44
Galle				281	1	1	0	1001	11		779,332.84	-		779,332.84		0.00	779,332.84
Kurunagala				281	1	1	0	1001	11		3,374,727.93	-		3,374,727.93		0.00	3,374,727.93
Polonnaruwa				281	1	1	0	1001	11		646,556.00	-		646,556.00		0.00	646,556.00
Badulla				281	1	1	0	1001	11		98,900.00	-		98,900.00		0.00	98,900.00
Total-281-1-1-0-1001											**6,522,662.21**	**-**		**6,522,662.21**		**-**	**6,522,662.21**
Head Office				281	1	1	0	1002	11		174,998.31	174,998.31		-		0.00	-
Total-281-1-1-0-1002											**174,998.31**	**174,998.31**		**-**		**-**	**-**

Head Office				281	1	1	0	1003	11		531,090.33	144,680.00		386,410.33		0.00	386,410.33
Kurunagala				281	1	1	0	1003	11		1,121,562.27	-		1,121,562.27		0.00	1,121,562.27
Polonnaruwa				281	1	1	0	1003	11		672,876.00	-		672,876.00		0.00	672,876.00
Badulla				281	1	1	0	1003	11		764,420.00	-		764,420.00		0.00	764,420.00
Kegalle				281	1	1	0	1003	11		50,101.99	-		50,101.99		0.00	50,101.99
Total-281-1-1-0-1003											**3,140,050.59**	**144,680.00**		**2,995,370.59**		**-**	**2,995,370.59**
Head Office				281	1	1	0	1101	11		103,300.00	103,300.00		-		0.00	-
Matale				281	1	1	0	1101	11		51,500.00	-		51,500.00		0.00	51,500.00
Total-281-1-1-0-1101											**154,800.00**	**103,300.00**		**51,500.00**		**-**	**51,500.00**
Head Office				281	1	1	0	1201	11		342,221.90	105,053.90		237,168.00		0.00	237,168.00
Total-281-1-1-0-1201											**342,221.90**	**105,053.90**		**237,168.00**		**-**	**237,168.00**
Head Office				281	1	1	0	1202	11		7,000.00	7,000.00				0	
Total-281-1-1-0-1202											**7,000.00**	**7,000.00**					
Head Office				281	1	1	0	1301	11		165,657.43	2,648.93		163,008.50		0.00	163,008.50
Total-281-1-1-0-1301											**165,657.43**	**2,648.93**		**163,008.50**		**-**	**163,008.50**
Vavaniya				281	1	1	0	2001	11		1,795,784.39			1,795,784.39		0.0	1,795,784.39
Total-281-1-1-0-2001											**1,795,784.39**			**1,795,784.39**		**-**	**1,795,784.39**
Grand Total											**13,034,538.83**	**1,269,045.14**		**11,765,493.69**		**-**	**11,765,493.69**

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.

…………………………………………....
Chief Financial Officer / Chief
Accountant / Director (Finance) /
Commissioner (Finance)
Date:

Annexure I

Statement of Liabilities and Commitments

Name of Special Expenditure Unit / Ministry / Department / District Secretariat : Department Of Agrarian Development
Expenditure Head No:281
Programme No. & Title:2

Name of the Person / Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Details of Item	Commitment	Commitment Balance (A)	Liability Date	Liability Amount	Revised Liability	Paid Liability	Liability Balance (B)
1. Ministries / Government Department																	
Matale				281	2	2	0	1402	11		5,000.00			5,000.00			5,000.00
Kurunagala				281	2	2	0	1402	11		40,583.00			40,583.00			40,583.00
Total-281-2-2-0-1402											**45,583.00**			**45,583.00**			**45,583.00**
Gampaha				281	2	2	0	1404	11		36,449.98			36,449.98			36,449.98
Total-281-2-2-0-1404											**36,449.98**			**36,449.98**			**36,449.98**
2. State Corporations / Statutary Boards																	
Head Office				281	2	2	0	1202	11		99,720.00			99,720.00			99,720.00
Total-281-2-2-0-1202											**99,720.00**			**99,720.00**			**99,720.00**
Badulla				281	2	2	0	1403	11		5,693.40			5,693.40			5,693.40
Total-281-2-2-0-1403											**5,693.40**			**5,693.40**			**5,693.40**
Head Office				281	2	2	12	2506	11		157,504.00	157,504.00					
Galle				281	2	2	12	2506	11	0	108,300.00			108,300.00			108,300.00
Total-281-2-2-12-2506											**265,804.00**	**157,504.00**		**108,300.00**			**108,300.00**

3. Others (Private Parties)																	
Gampaha				281	2	2	0	1001	11		416,753.75			416,753.75			416,753.75
Kandy				281	2	2	0	1001	11		1,296,204.02			1,296,204.02			1,296,204.02
Matale				281	2	2	0	1001	11		1,493,754.20			1,493,754.20			1,493,754.20
Galle				281	2	2	0	1001	11		159,546.90			159,546.90			159,546.90
Puttalama				281	2	2	0	1001	11		1,134,427.56			1,134,427.56			1,134,427.56
Anuradhapura				281	2	2	0	1001	11		691,019.83			691,019.83			691,019.83
Total-281-2-2-0-1001											**5,191,706.26**			**5,191,706.26**			**5,191,706.26**
Head Office				281	2	2	0	1003	11		400,600.00	400,600.00					
Matale				281	2	2	0	1003	11		1,193,274.34			1,193,274.34			1,193,274.34
Galle				281	2	2	0	1003	11		23,366.38			23,366.38			23,366.38
Trincomali				281	2	2	0	1003	11		426,137.00			426,137.00			426,137.00
Puttalama				281	2	2	0	1003	11		1,205,880.59			1,205,880.59			1,205,880.59
Anuradhapura				281	2	2	0	1003	11		2,539.40			2,539.40			2,539.40
Kegalle				281	2	2	0	1003	11		859,385.76			859,385.76			859,385.76
Total-281-2-2-0-1003											**4,111,183.47**	**400,600.00**		**3,710,583.47**			**3,710,583.47**
Head Office				281	2	2	0	1101	11		496,348.00	496,348.00					
Gampaha				281	2	2	0	1101	11		85,064.00			85,064.00			85,064.00
Matale				281	2	2	0	1101	11		344,290.34			344,290.34			344,290.34
Nuwara Eliya				281	2	2	0	1101	11		295,964.00			295,964.00			295,964.00
Mulative				281	2	2	0	1101	11		1,275.00	1,275.00					
Kurunagala				281	2	2	0	1101	11		1,169,681.50			1,169,681.50			1,169,681.50
Total-281-2-2-0-1101											**2,392,622.84**	**497,623.00**		**1,894,999.84**			**1,894,999.84**
Head Office				281	2	2	0	1201	11		202,440.00	202,440.00					
Matale				281	2	2	0	1201	11		26,676.00			26,676.00			26,676.00
Total-281-2-2-0-1201											**229,116.00**	**202,440.00**		**26,676.00**			**26,676.00**
Head Office				281	2	2	0	1202	11		88,600.00	81,320.00		7,280.00			7,280.00
Matale				281	2	2	0	1202	11		7,130.00			7,130.00			7,130.00
Kurunagala				281	2	2	0	1202	11		500.00			500.00			500.00
Total-281-2-2-0-1202											**96,230.00**	**81,320.00**		**14,910.00**			**14,910.00**
Matale				281	2	2	0	1301	11		100,154.88			100,154.88			100,154.88
Total-281-2-2-0-1301											**100,154.88**			**100,154.88**			**100,154.88**
Head Office				281	2	2	0	1302	11		55,900.00			55,900.00			55,900.00
Matale				281	2	2	0	1302	11		3,450.00			3,450.00			3,450.00
Total-281-2-2-0-1302											**59,350.00**			**59,350.00**			**59,350.00**

Head Office				281	2	2	0	1402	11		395,138.64	220,000.00		175,138.64			175,138.64
Total-281-2-2-0-1402											**395,138.64**	**220,000.00**		**175,138.64**			**175,138.64**
Gampaha				281	2	2	0	1409	11		86,250.00			86,250.00			86,250.00
Matale				281	2	2	0	1409	11		8,628.00			8,628.00			8,628.00
Nuwara Eliya				281	2	2	0	1409	11		2,600.00			2,600.00			2,600.00
Kurunagala				281	2	2	0	1409	11	0	5,520.00			5,520.00			5,520.00
Total-281-2-2-0-1409											**102,998.00**			**102,998.00**			**102,998.00**
Head Office				281	2	2	0	2001	11		1,060,344.00	1,060,344.00					
Colombo				281	2	2	0	2001	11		1,791,628.45			1,791,628.45		1,791,628.43	0.02
Total-281-2-2-0-2001											**2,851,972.45**	**1,060,344.00**		**1,791,628.45**		**1,791,628.43**	**0.02**
Head Office				281	2	2	0	2002	11		403,300.54	303,097.20		100,203.34			100,203.34
Total-281-2-2-0-2002											**403,300.54**	**303,097.20**		**100,203.34**			**100,203.34**
Head Office				281	2	2	0	2003	11		899,054.16	508,154.16		390,900.00			390,900.00
Total-281-2-2-0-2003											**899,054.16**	**508,154.16**	**-**	**390,900.00**			**390,900.00**
Kurunagala				281	2	2	8	2104	11		1,405,932.40			1,405,932.40			1,405,932.40
Puttalama				281	2	2	8	2104	11		2,943,677.23	1,353,009.23		1,590,668.00			1,590,668.00
Anuradhapura				281	2	2	8	2104	11		3,406,361.12			3,406,361.12			3,406,361.12
Total-281-2-2-8-2104											**7,755,970.75**	**1,353,009.23**	**-**	**6,402,961.52**			**6,402,961.52**
Head Office				281	2	2	12	2506	11		1,116,036.81	1,013,527.81		102,509.00			102,509.00
Colombo				281	2	2	12	2506	11		1,640,951.38			1,640,951.38		325,059.75	1,315,891.63
Gampaha				281	2	2	12	2506	11		5,765,949.88			5,765,949.88			5,765,949.88
Kalutara				281	2	2	12	2506	11		4,640,762.79			4,640,762.79			4,640,762.79
Kandy				281	2	2	12	2506	11		2,648,499.95	1,601,821.54		1,046,678.41			1,046,678.41
Matale				281	2	2	12	2506	11		2,216,951.00	24,029.00		2,192,128.00	794.00	1,667,811.00	524,317.00
Nuwara Eliya				281	2	2	12	2506	11		2,486,650.00			2,486,650.00			2,486,650.00
Galle				281	2	2	12	2506	11		1,135,621.73			1,135,621.73			1,135,621.73
Hambanthota				281	2	2	12	2506	11		16,301,606.91			16,301,606.91		1,913,794.24	14,387,812.67
Jaffna				281	2	2	12	2506	11		7,373,796.65	278,282.36		7,095,514.29		4,808,220.50	2,287,293.79
Mannarama				281	2	2	12	2506	11		2,477,416.21			2,151,827.86		1,498,179.46	653,648.40
Vavniya				281	2	2	12	2506	11		1,880,739.82			1,880,739.82			1,880,739.82
Mulative				281	2	2	12	2506	11		8,724,014.14	181,415.76		8,487,203.38	55,395.00	4,489,775.49	3,997,427.89
Kilinochchi				281	2	2	12	2506	11		4,911,085.93			4,842,478.95		1,952,110.53	2,890,368.42
Kurunagala				281	2	2	12	2506	11		56,477,793.30	273,239.84		54,842,662.41			54,842,662.41
Puttalama				281	2	2	12	2506	11		5,022,575.77	592,520.06		4,430,055.71		991,046.12	3,439,009.59
Anuradhapura				281	2	2	12	2506	11		32,099,314.14			32,099,314.14		800,000.00	31,299,314.14
Badulla				281	2	2	12	2506	11		353,423.00			353,423.00			353,423.00
Monaragala				281	2	2	12	2506	11		46,820,765.00	9,779,774.04		37,028,491.77	12,499.19	10,057,635.23	26,970,856.54

Rathnapura				281	2	2	12	2506	11		2,034,589.54			2,034,589.54		18,814.80	2,015,774.74
Kegalle				281	2	2	12	2506	11		4,057,213.17			4,057,213.17			4,057,213.17
Total-281-2-2-12-2506											**210,185,757.12**	**13,744,610.41**	**-**	**194,616,372.14**	**68,688.19**	**28,522,447.12**	**166,093,925.02**
Grand Total											**235,227,805.49**	**18,528,702.00**		**214,874,328.92**	**68,688.19**	**30,314,075.55**	**184,560,253.37**

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.

……………………………………………...

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

Note - (iv)

<u>Statement of Liabilities - (i)</u>

Statement of Liabilities under FR 94 (2) and (3)

Expenditure Head No.: 281 **Name of the Department :** Department of Agrarian Development

Programme No. and Title: 1 - Operational Activities

Name of the Person / Institution	Description of Commitments	Project	Sub Project	Expenditure Head Code	Financial Code	Maximum Commitment Ceiling subject to the Provisions of FR 94 (2) (Rs.)	Total Cost Estimate subject to the Provisions of FR 94 (3) (Rs.)	Value of Commitments and Liabilities (Rs.)
1. Ministries / Government Departments		**Nil Report**						XX XX
Total								
2. Public Corporations / Statutory Boards								XX XX
Total								
3. Other (Private Sector)								XX XX
Total								
GrandTotal								

……………….........

Chief Accountant

Date

Note - (iv)

Statement of Liabilities - (i)

Statement of Liabilities under FR 94 (2) and (3)

Expenditure Head No.: 281 **Name of the Department :** Department of Agrarian Development

Programme No. and Title: 2 - Development Activities

Name of the Person / Institution	Details of Commitments	Project	Sub Project	Expenditure Head Code	Financial Code	Maximum Commitment Ceiling subject to the Provisions of FR 94 (2) (Rs.)	Total Cost Estimate subject to the Provisions of FR 94 (3) (Rs.)	Value of Commitments and Liabilities (Rs.)
1. Ministries / Government Departments		**Nil Report**						XX XX
Total								
2. Public Corporations / Statutory Boards								XX XX
Total								
3. Other (Private Sector)								XX XX
Total								
GrandTotal								

……………………………
Chief Accountant
Date

Audit Opinion

(Letter Head)

NATIONAL AUDIT OFFICE

My. No : APL/D/ADA/02/20/86 **Date :** 05th July 2021

Commissioner General
Department of Agrarian Development

Auditor General's Summary Report on the Financial Statements of the Department of Agrarian Development for Year Ended 31 December 2020 in Terms of Section 11(1) of the National Audit Act No. 19 of 2018

--

Following report and the original copy of Financial Statement in Sinhala is herewith submitted.

(Sign. Illegible)
R. M. Rathnayake
Assistant Auditor General
For Auditor General

Copies : 1. Secretary, Ministry of Finance
2. Secretary, Ministry of Agriculture

(Letter Head)

NATIONAL AUDIT OFFICE

My. No : APL/D/ADA/02/20/86 **Date :** 05th July 2021

Commissioner General

Department of Agrarian Development

Auditor General's Summary Report on the Financial Statements of the Department of Agrarian Development for Year Ended 31 December 2020 in Terms of Section 11(1) of the National Audit Act No. 19 of 2018

---

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Department of Agrarian Development for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance, statement of changes in equity and cash flow statement and notes to financial statements for the year then ended including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018, and my opinion and observations presented to the Department on the financial statements in terms of Section 11(1) of the National Audit Act No.19 of 2018 is mentioned in this report. The Annual Detailed Management Audit Report in terms of Section 11(2) of the National Audit Act, No.19 of 2018, has been submitted to the Accounting Officer on 02 July 2021. The Audit Report to be tabled in Parliament in real time, in terms of Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the provision of Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except to the effect of the facts indicated in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Agrarian Development as at 31 December 2020, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

My audit opinion is qualified on the basis of the facts indicated in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Chief Accounting Officer and Accounting Officer for the Financial Statements

----

Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and subject to the provisions mentioned in Section 38 of the National Audit Act No. 19 of 2018, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Fund.

As per Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer is required to maintain efficient internal control system for the financial control, and it is required to review the efficiency of the said system from time to time and necessary changes is to be made in order to maintain the system in efficient manner.

1.4 Auditor's Responsibility for Audit of Financial Statements

----

Overall, my objective is to provide a reasonable certification that the financial statements are free from frauds and material misstatements whether due to fraud or error and to issue an audit report with my opinion. Even though fair certification is a high-level guarantee, it does not always ensure that disclose adequate misstatements while auditing in terms of the Sri Lanka Audit Standards. Frauds and errors are likely to result in substantial misstatements, either individually or collectively, and are expected to affect the economic decisions made by users based on same financial statements.

I have been audited in terms of Sri Lanka Auditing Standards with professional judgment and professional compliance. Furthermore,

- My opinion is based on obtaining adequate and appropriate audit evidence to avoid risks of fraud or errors, by planning audit procedures that are appropriate in the circumstances, when identifying and assessing the risks of material misstatement that could be occurred in financial statements due to fraud or error. The impact of fraud is stronger than the impact of material misstatement and misconduct, forgery, intentional avoidance or internal controls avoidance could be led to fraud.

- Even though understanding on the internal control of the corporation has been obtained to design audit procedures that are appropriate in the circumstances, however does not intend to state opinion on the effectiveness of internal control.

- The fairness of accounting policies and accounting estimates applied and the appropriateness of related disclosures made by management have been evaluated.

- The presentation, structure and content of the financial statements that include disclosures have been evaluated and has been evaluated that the transactions and incidence based for the same are appropriately and reasonably included in financial statements

The governing parties have been made aware on key audit findings, key internal control deficiencies and other issues that identified during my audit.

Chapter 04 – Performance Indicators

4.1 Performance Indicators of the Institution (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100 % - 90%	75% - 89%	50% -74%
Number of irrigations and number of abandoned paddy lands cultivated		√	
* Number of Agrarian Development District Offices renovated	√		
* Number of Agrarian Service Centers and Fertilizer Stores repaired	√		
* Number of newly constructed Agrarian Service Centers	√		
Number of newly constructed Fertilizer Stores			√
Number of Officers Trained	√		
Repaired Machinery		√	
* Acquired Machinery	√		
Vehicle repair			√
Furniture and office equipment purchased	√		
Introduction of new methods for minor irrigation			√
* Number of rural cascade systems developed	√		

NB - Payments have been made for bills in hand in year 2019, for the programmes indicated in "symbol " * "

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

5.1 Identified Respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the Achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
1. End poverty in all its forms everywhere	1.2 By 2030, educe at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	1.2.1. Proportion of population living below the national poverty line, by sex and age	√		
		1.2.2. Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	√		
	1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including micro finance	1.4.1. Proportion of population living in households with access to basic services		√	
		1.4.2. Proportion of total adult population with secure tenure rights to land, with legally recognized documentation and who perceive their rights to land as secure, by sex and by type of tenure	√		
	1.5. By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters	1.5.2. Direct economic loss attributed to disasters in relation to global gross domestic product (GDP)	√		

2. End hunger, achieve food security and improved nutrition and promote sust ainable agriculture	2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment	2.3.1. Volume of production per labour unit by classes of farming/ pastoral/forestry enterprise size	√		
		2.3.2. Average income of small-scale food producers, by sex and indigenous status	√		
	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.	2.4.1. Proportion of agricultural area under productive and sustainable agriculture	√		
6. Ensure availab ility and sustainable management of Water and sanitation for all	6.3. By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally	6.3.2. Proportion of bodies of water with good ambient water quality	√		
	6.4. By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity	6.4.1. Change in water-use efficiency over time	√		

	6.5. By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate	6.5.1. Degree of integrated water resources management implementation (0–100)	√		
13. Take urgent action to combat climate change and its impacts by regulating emissions and promoting develoments in renewable energy	13.1. Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries	13.1.1. Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population		√	
		13.1.2. Number of countries that adopt and implement national disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015–2030			
	13.2. Integrate climate change measures into national policies, strategies and planning	13.2.1. Number of countries that have communicated the establishment or operationalization of an integrated policy/strategy/plan which increases their ability to adapt to the adverse impacts of climate change, and foster climate resilience and low greenhouse gas emissions development in a manner that does not threaten food production (including a national adaptation plan, nationally determined contribution, national communication, biennial update report or other)	√		
	13.3. Improve education, awareness-raising and human and institutional	13.3.1. Number of countries that have integrated mitigation,	√		

	capacity on climate change mitigation, adaptation, impact reduction and early warning	adaptation, impact reduction and early warning into primary, secondary and tertiary curricula			
15. Protect, restore and promote sustainable use of terrestrial eco systems, sustainably manage forests, combat deser tification, and halt and reverse land degradation a nd halt biodivers ity loss	15.1. By 2030, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements	15.1.1. Forest area as a proportion of total land area	√		
		15.1.2. Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type	√		
	15.3. By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world	15.3.1. Proportion of land that is degraded over total land area	√		

5.2 Achievements and Challenges in fulfilling the Sustainable Development Goals

The home garden programme was implemented islandwide to strengthen the family economy of female farmers through the establishment of *Sithamu* female farmers' organizations with the objective of raising the living standards of the farming community and improving their living standards in order to achieve the objectives 1.2, 1.4 and 1.5 which are applicable to the goal of ending all forms of poverty everywhere. This will reduce the use of chemical fertilizers and encourage organic farming, enable the consumption of poison free foods, strengthen the family economy and generate additional income. This will enable the country to contribute to a healthier population by reducing the incidence of diseases and saving a large amount of money on medicines through the consumption of poison free foods. It also recognizes the entrepreneurial potential of women and enables them to contribute to the effective production process as entrepreneurs.

Accordingly, they have been able to implement the micro finance programme and finance their capital needs through implementing the micro finance loan programme under the capital built up from their savings.

Accordingly, there are currently 5 lakh home gardens operating islandwide and 44,544 female entrepreneurs are currently involved in effective production processes. Their mandatory savings are Rs. 565.99 Mn and the total value of micro finance loans is 309.8 Mn.

Objective No. 6 introduces a water quality testing process to ensure access to water and sanitation facilities for all and their sustainable management, and thereby testing the quality of water used for cultivation.

Also, the use of modern water management techniques to significantly increase the efficient use of water, obtaining sustainable water and water supply, in order to avoid water scarcity and to quantify the number of people suffering from water scarcity can now be implemented as a pilot project in the Northern Province and it was a significant achievement.

It is a great achievement that we have been able to introduce an early warning system to mitigate the effects of floods and droughts through getting prompt action against climate change and its effects and minimizing climate change to achieve the millennium development goals, and accordingly, minimizing the impact of adaptation and raising awareness about pre-existing accidents and achieving the goals of prior preparation and enhancing human and institutional capacity. Another achievement was that the training and installation of machinery required for this purpose has been completed island wide at the Agrarian Services Division level and we have been able to initiate the implementation of early warning system for weather and climate change in the relevant areas, based on the data obtained from this. This will enable farmers to withstand natural disasters and minimize their impact.

Under the Sustainable Development Goals 15, developing cascade ecosystem and protecting and improving the associated biodiversity adapting matters such as sustainable use of geographic ecosystems, sustainable Forest Management, action against desertification, restoring, protecting and promoting, hold land degradation & rehabilitation and hold the destruction of biodiversity have been implemented.

Simultaneously, minor irrigation rehabilitation, tank afforestation and tree planting programmes are being implemented to take measures for the sustainable use of geographical ecosystems.

Challenges

It can be specified that lack of adequate capital for these approaches and considerable time taken to acquaint the traditional farming community with the use of modern technological tools and methods, state-sponsored awareness campaigns to change people's attitudes, lack of a planned development process (eg - settlement, urbanization not taking place in a planned manner) are as the challenges to face the same.

Further, it was unable to implement development projects as planned in the first and second quarters of 2020 amidst the global impact of the Covid Virus affecting all Sri Lankans and thus inactivity of access to development, personal life patterns and the public and private sector due to the curfews and isolation prevailed at the local level.

Chapter 06 – Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	129	81	48
Territory	644	491	153
Secondary	16,065	12,790	3,275
Primary	1,572	1,348	224

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

Although some duties are managed as possible by the employees attached to the department under the basis of acting and cover up duties, the lack of human resources has adversely affected the performance of the institution. However, arrangements are being made to carry out new recruitments for 6 vacant departmental posts

6.3 Human Resource Development

(Local & Foreign Training and Other Programmes – Duration from 01.01.2020 to 31.12.2020)

	Programme	No. of Staff Trained	Duration	Total Investment (Rs.)		Nature of the Programme	Output / Knowledge Gained
				Local	Foreign		
01	Degree Programmes	04	01 Year	500,000/-		Local	Fuifill eligibility for the promotions
02	Short Term Courses (Salary System)	02	04 Days	36,000/-		Local	Obtain knowledge relevant to the subject area
03	Agrarian Tribunal Legal Training Programme	35	01 Days	31,970/-		Local	Obtain knowledge of the Agrarian Law which required to act in the Tribunals
04	Duty Awareness Training of Headquater Agrarian Development Officers	35	02 Days	142,092/-		Local	Awareness on duties assigned
05	Field Training Programme	30	03 Days	95,095/-		Local	Identify existing issues through field study

06	Examine Annual Accounts of Agrarian Banks	30	03 Days	164,620/-		Local	Regularize account inspections of the Agrarian Banks
07	Computer Training Programme (Colombo District Office)	30	03 Days	167,085/-		Local	Make office affairs more efficient throguh increasing the computer literacy of officials
08	Micro Finance Research Training Programme	30	03 Days	135,942/-		Local	Formalize micro finance
09	Training Workshop on Progress Review of Loan Recovery by the Agrarian Bank Officers	30	01 Days	26,475/-		Local	Efficient recovery of loans granted to farmers by the Agrarian Banks
10	Computer Training Programme (Puttalam District Office)	30	03 Days	154,591/-		Local	Make office affairs more efficient throguh increasing the computer literacy of officials
11	Agrarian Tribunal Legal Training Programme	51	01 Days	60,525/-		Local	Obtain knowledge of the Agrarian Law which required to act in the Tribunals
12	Computer Training Programme (Badulla District Office)	30	03 Days	201,396/-		Local	Make office affairs more efficient throguh increasing the computer literacy of officials
13	Leadership Development Training	30	02 Days	46,400/-		Local	Develop leadership qualities and presentation skills of the officials required in the performance of official duties
14	Provision for Training Programmes offered by District Offices	10000		3,973,443/-		Local	Obtain knowledge relevant to the subject areas to perform duties of officials in a proper manner

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)	-	-	-
1.4	Stores Advance Accounts	-	-	-
1.5	Special Advance Accounts	-	-	-
1.6	Other	-	-	-
2	**Maintenance of books and registers (FR 445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration 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 have 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 (GAN20) has been maintained and update	Not Complied	-	The relevant updates will be made as per the (GAN – 20) document in future.
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied	-	-
3.2	The delegation of financial authority has been communicated within the 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 have 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 have been replied within the specified time by the Auditor General	Not Complied	The Audit Query is presented by the Divisional Audit Divisions and the Departmental Audit Division for 565 Agrarian Service Centers established islandwide and	Determine a significant and reasonable time period to submit explanations for the relevant audit queries based on the scope of the audit query.

			25 District Offices and 17 Divisions of the Head Office. The District Office will call the relevant explanations from the Agrarian Service Centers for all the audit queries submitted in the same manner and will submit them to the Head Office after confirming the relevant information. The Head Office, after further verification and confirmation of the explanations, will prepare and submit the final answers to the Auditor General. Therefore, the specific period of 14 days given to submit the answer to certain audit queries would not sufficient.	
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied	-	-

6.2	All the internal audit reports have been replied within one month	Not Complied	The internal audit reports would be answered by the Deputy / Assistant Commissioners in charge of the district, and the Deputy / Assistant Commissioners have to forward the audit report to the Agrarian Development Officers to correct the deficiencies indicated and provide answers accordingly and therefore, it would take more than a month.	-
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	Not Complied	Only 02 meetings could be held due to the Covid 19 epidemic prevailed in 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 12 the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied	-	-
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Not Complied	Unable to submit the reports on the due date as there were difficulties in carrying out the Board of Surveys amidst the Covid epidemic prevailed.	-
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	Not Complied	A recommendation could not be implemented in due time for the identified excesses and deficiencies since the Board of Survey was delayed during the period of Covid epidemic prevailed.	-
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Not Complied	The auctions could not be conducted due to the issues in gathering the public amidst the Covid epidemic prevailed.	-
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	Not Complied	Since there are vehicles in all the 25 District Offices which has to be disposed, it takes over 06 months to park those vehicles in one spot and dispose the same.	Dispose the vehicles owned by each district Office at the district office level.
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 for which adjustments had to be made, and had those balances been settled within one month	Not Complied	Availability of cheques not realized for over 06 months.	The District Offices have been informed to take necessary measures to settle the cheques in terms of F.R. 396.

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	Default of payment by officers despite being informed by District Offices and deficiencies in personal files of retired officials.	Plan to recover the loans through making aware the District Offices in a regular manner.
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Not Complied	Availability of deposits that cannot be settled due to insufficient funds	Arrange for settlement on receipt of impress from the Treasury.
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	Not Complied	The officers were restricted to present at duty amidst Covid epidemic and therefore, could not be settled within a month. Settlement have been made as at 31.12.2020.	-
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	Not Complied	It is expected to submit the reports in future as per Section 8 and 10 of the Right to Information Act.	-
18	**Implementing citizens charter**			
18.1	A citizens charter / Citizens client's charter has been formulated and implemented by	Not Complied	Necessary arrangements is being made to	-

	the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management		formally implement these affairs in the future	
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	Not Complied	Necessary arrangements is being made to formally implement these affairs in the future	-
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.	Not Complied	Necessary arrangements is being made to formally implement these affairs in the future	-
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	Not Complied	Necessary arrangements is being made to formally implement these affairs in the future	-
19.3	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	Not Complied	Necessary arrangements is being made to formally implement these affairs in the future	-
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 Programmes as per paragraph No. 6.5 of the aforesaid Circular	Not Complied	Necessary arrangements is being made to formally implement these affairs in the future	-
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 shortcomings pointed out by the concerned Audit paragraphs and a	-

			report has been forwarded to the Public Accounts Committee on 14.07.2022.	