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ஜனாதிபதி நிதியம்  
President's Fund

# PERFORMANCE REPORT 2024

[www.presidentsfund.gov.lk](http://www.presidentsfund.gov.lk)



## CONTENT

Governors Body Statement on The Financial Statements	<b>05</b>
Secretary's Message	<b>07</b>
Corporate Governance Report	<b>09</b>
About us	<b>11</b>
Board of Governors	<b>12</b>
Management Team	<b>13</b>
Organizational Structure	<b>14</b>
Number of Employees in the President's Fund	<b>15</b>
Corporate Information	<b>16</b>
Framework of the Reporting	<b>17</b>
Snap Shot of the President's Fund	<b>18 - 20</b>
Retrospective of the President's Fund	<b>21</b>
Financial & Physical Progress	<b>22 - 23</b>
Financial Statements	<b>24 - 39</b>
Audit Report	<b>40 - 47</b>
Compliance Report	<b>48 - 59</b>



# GOVERNERS BODY STATEMENT ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024



We, the members of the Governance Body of the President's Fund, are pleased to present the financial statements of the President's Fund for the financial year ended December 31, 2024.

## **1. Responsibility for Financial Statements**

The Governance Body is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards (SLPSAS) and the provisions of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, as well as the regulations of governing and President's fund act- 07th of 1978. This responsibility includes:

- Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances.

## **2. True and Fair View**

We confirm that the financial statements, comprising the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Equity, Statement of Cash Flows, and the

Notes to the Financial Statements, have been prepared to present a true and fair view of the financial position of the President's Fund as at December 31, 2024, and of its financial performance and cash flows for the year then ended.

### **3. Going Concern**

The Governance Body has made an assessment of the President's Fund's ability to continue as a going concern and is satisfied that the Fund has adequate resources to continue its operations for the foreseeable future. Therefore, the financial statements are prepared on a going concern basis.

### **4. Internal Control and Risk Management**

The Governance Body is responsible for establishing and maintaining an effective system of internal control to preserve the assets of the Fund and to ensure the accuracy and reliability of its financial records. We have reviewed the effectiveness of the internal control systems in place during the year under review. While no system of internal control can provide absolute assurance against material misstatement or loss, we believe that the systems in place are adequate to provide reasonable assurance that transactions are executed and recorded in accordance with the Fund's policies and procedures, and that assets are safeguarded.

### **5. Compliance**

We confirm that, to the best of our knowledge and belief, the President's Fund has complied with all applicable laws, regulations, and directives relevant to its operations and financial reporting during the financial year ended December 31, 2024. This includes adherence to the provisions of the President's Fund Act -7th of 1978, the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, and other relevant statutory requirements.

### **6. Audit**

The Auditor General of the Democratic Socialist Republic of Sri Lanka is responsible for expressing an independent opinion on these financial statements based on their audit. We have provided all information and explanations requested by the Auditor General's Department for the purpose of their audit. Accordingly, it is hereby informed that the Auditor General has expressed a true and fair view in the audit report.

### **7. Conclusion**

The Governance Body is committed to upholding the highest standards of financial integrity, transparency, and accountability in the management of the President's Fund. We believe that these financial statements reflect our commitment to prudent financial management and good governance.

On behalf of the Governance Body of the President's Fund,

**Dr. N S Kumanayake**

Secretary to the President

# SECRETARY'S MESSAGE

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It is great honor and privilege for me to present the Annual Report of the President's Fund for the fiscal year 2024. This report underscores our unwavering commitment to transparency, accountability, and service excellence in fulfilling our mandate to the citizens of our nation.

As the Secretary of the President's Fund, my primary responsibility is to ensure strict adherence to the President's Fund Act No. 07 of 1978, the directives of the Board of Governors, and the relevant circulars issued by the Public Administration and Treasury.

Guided by our vision to foster a knowledgeable, healthy, and resilient Sri Lankan community, the President's Fund has made significant strides this year in laying the foundation for a prosperous and thriving nation. Through the effective deployment of resources in alignment with the objectives of the President's Fund Act, we have worked tirelessly to build a stronger, more empowered society using limited resources. Our initiatives in healthcare, education, and community development reflect our unwavering commitment to creating sustainable impact.

Over the past year, we have achieved remarkable milestones in advancing public service, with a particular focus on expanding access to medical assistance and education support for the needy people.

Looking forward, we are committed to expanding our contributions further to the public. I am particularly excited about the potentiality to optimize the President's Fund to serve our citizens better. Among our key accomplishments:

- We decentralized the medical assistance service to Divisional Secretariats, with effective from 7th February, 2025, bringing vital support closer to those in need.
- We launched a new scholarship program to recognize and support Ordinary Level and Advanced Level students who have achieved outstanding academic results.
- Recognizing the high volume of patients awaiting heart and kidney transplants, we initiated a program to enhance the efficiency of these critical procedures.
- The scholarship program initiated in March 2024 for Grade 1-11 and Advanced Level students has been successfully carried out without interruption, reaching its final phase.

The President's Fund is more than just a financial aid mechanism; it is a symbol of hope, progress, and collective responsibility. As we move forward, we reaffirm our unwavering commitment to transparency, accountability, and excellence in all that we do. We are dedicated to ensuring that every resource entrusted to us is utilized effectively to drive meaningful and sustainable change.

I extend my heartfelt gratitude to our leadership, employees, partners, and the public for their unwavering support and collaboration. Your dedication and commitment have been instrumental in driving our success. As we look to the future, I am filled with optimism about the opportunities ahead to further enhance our service to the nation and create lasting impact.

**G G S C Roshan**

Senior Additional Secretary to the President  
Secretary - President's Fund



# CORPORATE GOVERNANCE REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

## 1. Introduction

This Corporate Governance Report outlines the governance framework and practices adopted by the President's Fund for the financial year ended December 31, 2024. The Governance Body is committed to upholding the highest standards of governance, transparency, accountability, and ethical conduct in all aspects of the Fund's operations, ensuring that the Fund fulfills its mandate effectively and responsibly for the benefit of the citizens of Sri Lanka.

## 2. Governance Structure

The President's Fund operates under a robust governance structure designed to provide effective oversight and strategic direction.

- **The Governance Body:** The President's Fund is governed by a Governance Body, comprising 07 members. The composition of the Governance Body appointed by the president fund act, No 7 of 1978.
- **Composition:** The president of the republic
  - The prime minister
  - The speaker
  - The leader of the opposition
  - The secretary to the president and
  - Two other members appointed by the president of subsection
- **Roles and Responsibilities:** The Governance Body is responsible for setting the strategic decisions, approving policies, budget proposals and action plans, overseeing financial management, and monitoring overall performance.
- **Meetings:** The Governance Body held 01 meetings during the year 2024.
- **Management Team:** The day-to-day operations of the Fund are managed by a professional management team, led by Secretary of the president's fund, who is appointed by the secretary to the president. The management team is responsible for implementing the strategies and policies approved by the Governance Body and for ensuring efficient and effective service delivery.

## 5. Transparency and Accountability

Transparency and accountability are cornerstones of the President's Fund's operations.

- **Financial Reporting:** The Fund prepares its financial statements in accordance with Sri Lanka Public Sector Accounting Standards (SLPSAS) and relevant Financial Regulations, ensuring clear and accurate reporting of its financial position and performance.
- **External Audit:** The financial statements are subject to an independent audit by the Auditor General of the Democratic Socialist Republic of Sri Lanka, providing an impartial assessment of the Fund's financial records.

## 6. Compliance with Laws and Regulations

The President's Fund operates in strict adherence to all applicable laws, regulations, and government directives, including:

- The President's Fund act, No 7 of 1978 and its amendments.
- Financial act 44 of the 2024 of the Democratic Socialist Republic of Sri Lanka.
- Financial regulations.
- Mahapola higher education scholarship act, No.66 of 1981
- Development lotteries board act, No.20 of 1997
- Treasury / Pub-ad and other circulars.
- Other relevant statutory requirements and circulars issued by government authorities.

## 7. Conclusion

The Governance Body of the President's Fund is dedicated to continuous improvement in its governance practices. We believe that the framework and practices outlined in this report reinforce the Fund's commitment to effective stewardship of resources, ethical conduct, and ultimately, the delivery of its vital mandate to serve the people of Sri Lanka.

### **G G S C Roshan**

Senior Additional Secretary to the President  
Secretary - President's Fund

## Establishment

The President's Fund was established under the President's Fund Act of No. 07 of 1978 enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka.

## Vision

To provide financial grants in accordance with the President's Fund Act, in order to uplift the standard of living citizen of Sri Lankan.

## Mission

To provide financial aid enabling Sri Lankan citizens to obtain medical treatments, to foster religions, to provide educational scholarships and to appreciate Sri Lankans who have been dedicated to public well-being and rendered an outstanding service to the nation.

## Objectives

According to the President's Fund act No. 07 of 1978, following are the objectives of this fund.

- For the relief of poverty
- For the advancement of education or knowledge
- For the advancement of religion or the maintenance of religious rites and practices
- For the making of awards to persons who have served the nation
- For any purpose which is in the opinion of the President and the Board, of benefit or interest to the public.

# BOARD OF GOVERNORS

According to the President's Fund Act, Administration and control of the Fund has been vested in a Board of Governors. The Board of Governors consist of following members.



**Hon. Anura Kumara Dissanayake**  
President  
Democratic Socialist Republic of Sri Lanka



**Hon. Harini Amarasuriya**  
The Prime Minister



**Hon. (Dr.) Jagath Wickramaratne**  
The Speaker



**Hon. Sajith Premadasa**  
The Leader of the Opposition



**Dr. N. S. Kumanayake**  
Secretary to the President



**Mr. Sarath Chandrasiri Mayadunne**  
Former M.P., Auditor General  
(Retired)



**Emeritus Professor J. R. P. Jayakody**  
University of Kelaniya

## MANAGEMENT TEAM



**G G S C Roshan**

Senior Additional Secretary to the President  
Secretary - President's Fund



**P H Colombage**

Senior Assistant Secretary  
to the President



**P R P Perera**

Senior Assistant Secretary  
to the President



**Damith Wicramaratne**

Chief Accountant



**I U K Rathnayaka**

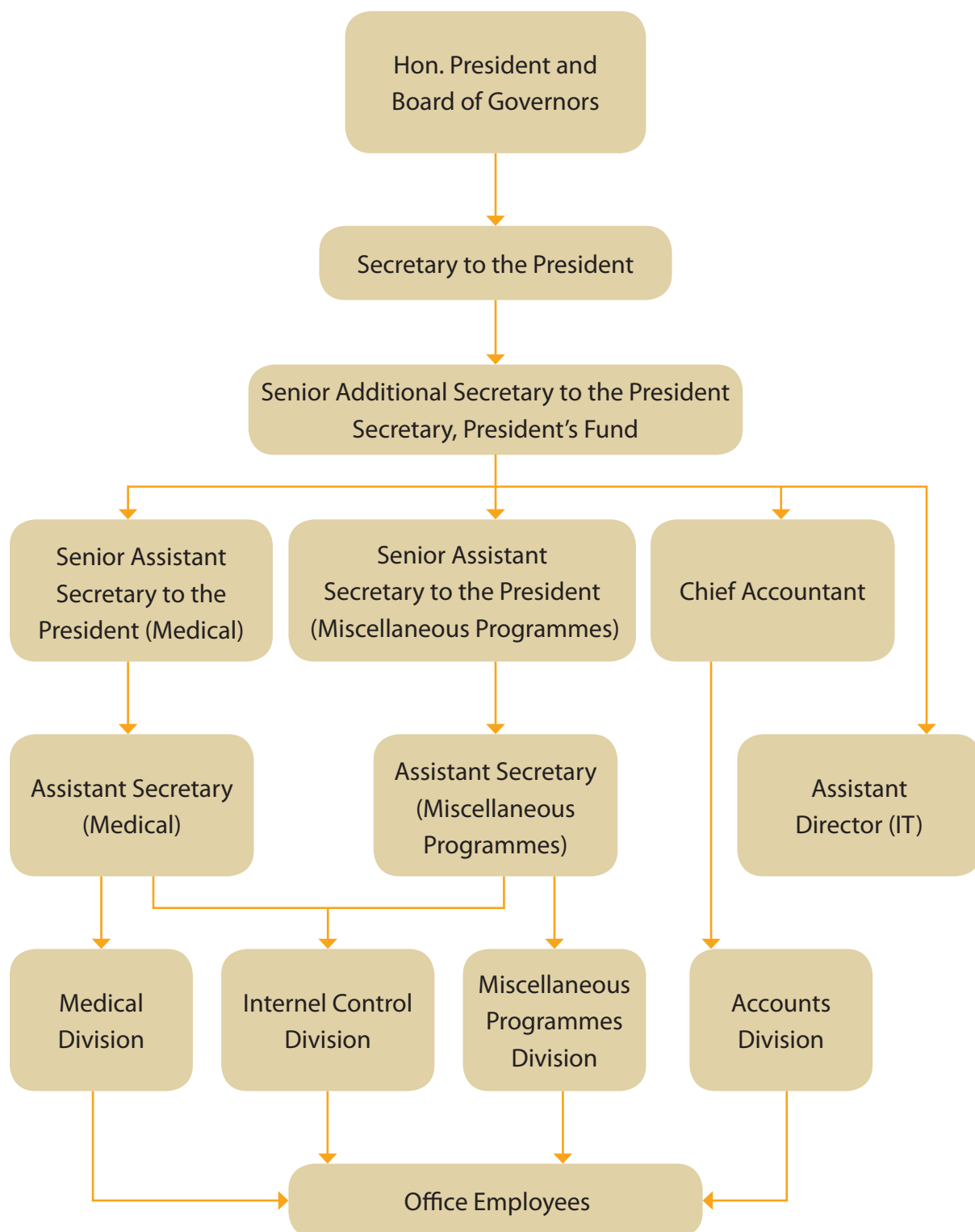
Assistant Secretary to the  
President



**W D M Botheju**

Assistant Director (IT)

# ORGANIZATIONAL STRUCTURE



## NUMBER OF EMPLOYEES IN THE PRESIDENT'S FUND

Serial No.	Position	Number of Employees	Number of Vacancies
01	Secretary of the President's Fund	01	--
02	Senior Assistant Secretary to the President	02	-
03	Chief Accountant	01	-
04	Assistant Secretary to the President	01	01
05	Assistant Director (IT)	01	-
06	Development Officers	24	-
07	Management Service Officers	13	-
08	Office Employees Service	05	01
09	Office Employees (Contract)	01	-
<b>Total Number of Employees</b>		<b>49</b>	

# CORPORATE INFORMATION

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<b>Name of the Institution</b>	President's Fund
<b>Address</b>	Ground Floor Chartered Building Janadipathi Mawatha Colombo 01 Sri Lanka
<b>Contact No</b>	+94 11 2382316/ +94 11 2331986/ +94 11 2331245
<b>Fax No</b>	+94 11 2331243
<b>E-mail Address</b>	prefund@presidentsoffice.lk
<b>Web Site</b>	www.presidentsfund.gov.lk
<b>Head of the Institution</b>	Board of Governors
<b>Bankers</b>	Central Bank of Sri Lanka Bank of Ceylon Peoples Bank National Savings Bank
<b>Auditors</b>	Auditor General
<b>Core Services Provided by the institution</b>	<ul style="list-style-type: none"><li>• Medical assistance for various diseases.</li><li>• Poverty relief program to improve people's livelihood.</li><li>• Mahapola Scholarship Program.</li><li>• Providing scholarships for children who have passed G.C.E. A/L</li><li>• Providing scholarships to low-income children who have passed G.C.E. O/L</li><li>• Grants for religious reformation and construction works.</li><li>• Providing support for Perahera and other cultural activities organized annually.</li></ul>



# FRAMEWORK OF THE REPORTING

## Financial Reporting

- President's Fund Act No. 07 of 1978
- Finance Act No. 38 of 1971
- Public Financial Management Act No. 44 of 2024
- Sri Lanka Public Sector Accounting Standards

## Assurance

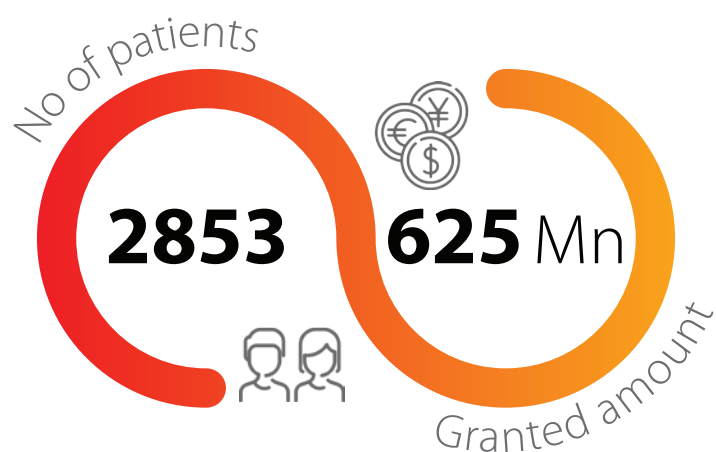
- National Audit Act No. 19 of 2018
- Sri Lanka Auditing Standards
- Circulars of Department of Management Audit

## Corporate Governance

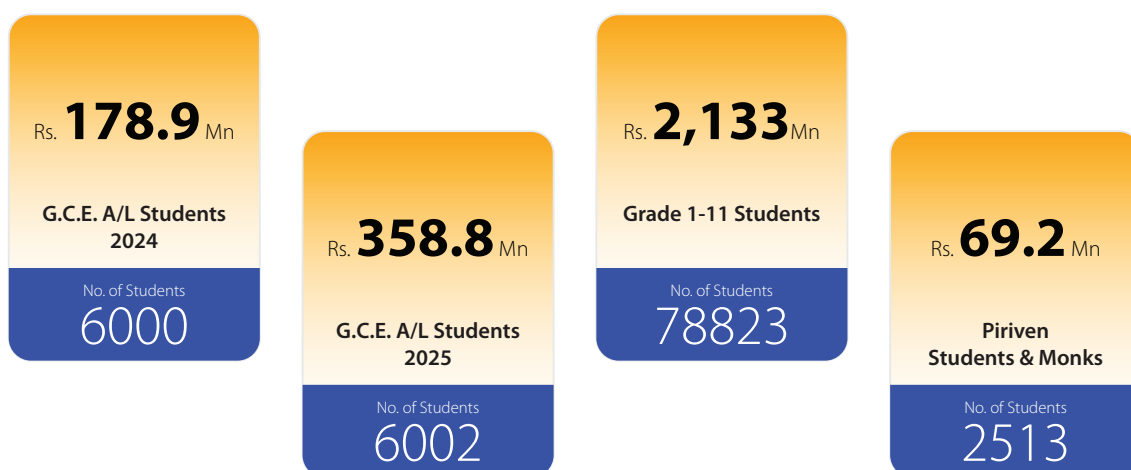
- President's Fund Act No. 07 of 1978
- Mahapola Higher Education Scholarship Trust Fund Act No. 66 of 1981
- Development Lotteries Board Act No. 20 of 1997
- Instructions of Board of Governors of the Fund
- Government Circulars

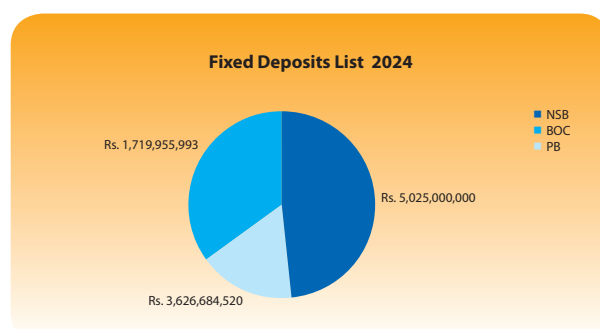
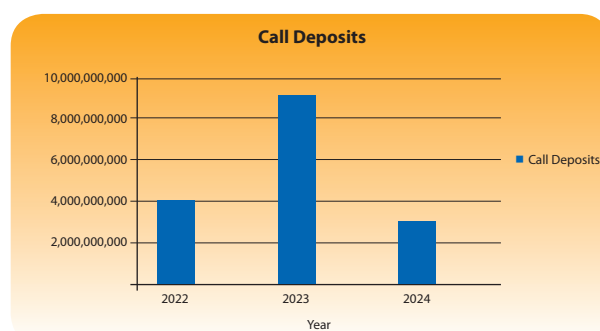
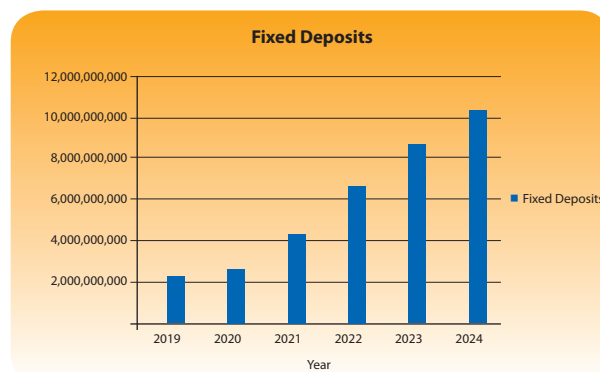
# SNAP SHOT OF THE PRESIDENT'S FUND

## Medical Payments 2024



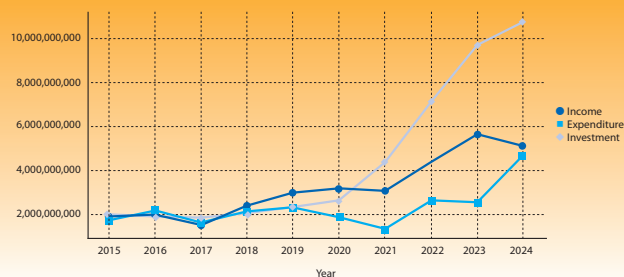
## Scholarship Payments 2024



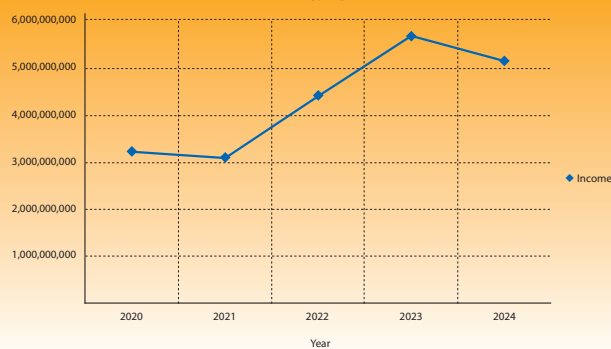


# SNAP SHOT OF THE PRESIDENT'S FUND

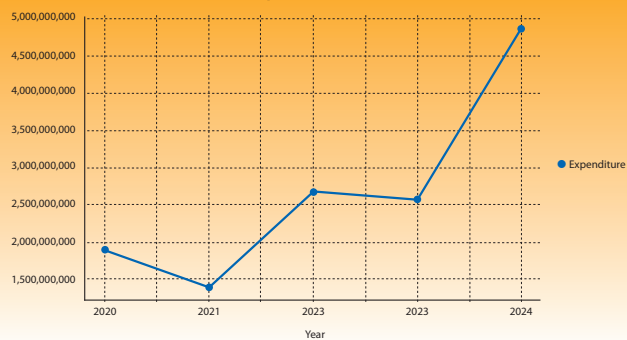
Income, Expenditure and Investment over the Years



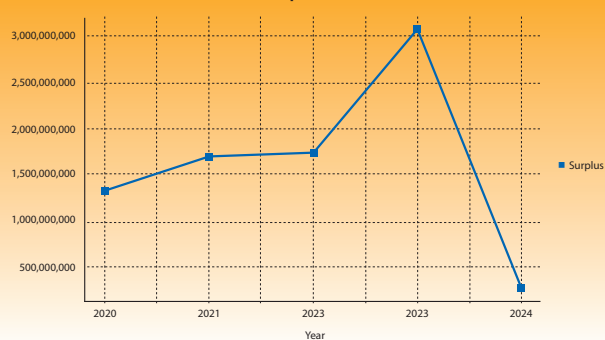
Income



Expenditure



Surplus



# RETROSPECTIVE OF THE PRESIDENT'S FUND



# FINANCIAL & PHYSICAL PROGRESS

## Objectives of the Fund and Activities

### 1. Relief of Poverty

- (a) Medical Assistance
- (b) Poverty Alleviation Programme for livelihood upgrade of people

### 2. For the advancement of education or Knowledge

- (a) Mahapola Higher Education Scholarship Trust Fund
- (b) Granting amounts to the students who have obtained highest results at G.C.E.(A/L) in 2021
- (c) Scholarships awarded by the President's Fund to the Students who have appeared and passed G.C.E. (O/L) Examination held in the year 2021(2022) for the First sitting, and study for G.C.E. (A/L) Examination in the year 2024
- (d) Scholarships awarded by the President's Fund to the Students who have appeared and passed G.C.E. (O/L) Examination held in the year 2022(2023) for the First sitting, and study for G.C.E. (A/L) Examination in the year 2025
- (e) Presidential Scholarship Programme awarded by the President's Fund for the Students of Grade 1 to Grade 11 with Financial Difficulties for Educational Purposes - 2024/2025
- (f) Presidential Scholarship Programme awarded by the President's Fund for the Student Monks/ Seelamathas/ Lay Students who are studying from Grade 02 to Grade 13/ Pracheena (Oriental) Pandith Examination in Piriven and Seelamatha Educational Institutions, for the Educational Purposes - 2024/2025
- (g) Scholarship Programme jointly awarded by the Telecommunication Regulatory Commission of Sri Lanka and the President's Fund for the Students who are studying Information and Communication Technology as a Subject for the G.C.E. (Advanced Level) Examination - 2024/2025
- (h) Other Educational Purposes

### 3. For the advancement of religion or the maintenance of religious rites & practices

Activities :-

- (a) Granting amounts to Religious Institutions for renovation and construction
- (b) Granting amounts to Perahera organized in annually

### 4. For the making of awards to person who have served the nation

Activities:-

- (a) making of awards to person who have served the nation

### 5. For any other purpose, which is in the opinion of the President and the Board, of benefit or interest to the Public

Activities:-

- (a) Ex-gratia payments for the general public which is in the opinion of the President and the Board
- (b) Sports & Arts
- (c) Special Projects

## Total

**31.07.2024**  
**(Rs.Mn)**

357.68  
0.77

694.65  
-

125.27

210.07

713.69

34.75

-  
0.19

1.00  
1.00

0.50

11.72  
-  
-

**2,151.29**

Financial			Physical			
22.09.2024 (Rs.Mn)	31.12.2024 (Rs.Mn)	Total (Rs.Mn)	31.07.2024 (Rs.Mn)	22.09.2024 (Rs.Mn)	31.12.2024 (Rs.Mn)	Total
133.89	133.53	625.10	1667	590	707	2853
0.95	0.93	2.65	9	8	15	32
483.08	470.33	1,648.06				
-	-	-				
17.88	35.76	178.91	3000 students (8 Installments)	2980 students (1 Installment)	2980 students (1 Installment)	3000
41.78	107.29	359.13	6596 students (6 Installments)	4935 students (1 Installments) 1014 students (2 Installments)	5960 students (3 Installments)	6596
555.98	863.36	2,133.03	59469 Students (5 Installments)	59469 Students (2 Installments) 11084 students (6 Installments)	70310 students (3 Installments) 8513 students (9 Installments)	78823
8.63	25.87	69.25	2561 Students (4 Installements)	2543 students (1 Installements)	2543 students (3 Installements)	2543
-	-	-	-	-	-	0
0.24	0.43	0.86	7	3	30	40
-	-	1.00	1	-	-	1
0.30	-	1.30	1	1	-	2
0.45	-	0.95	1	1	-	1
4.49	1.75	17.96	58	29	38	125
-	-	-	-	-	-	0
-	-	-	-	-	-	0
1,247.66	1,639.25	5,038.20	73315	82657	91096	91131



# STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2024

	Notes	2024 Rs.	2023 (Restated) Rs.
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	1	30,840,920	105,494,828
Loan Receivable-National Housing Dev. Authority	2-a	12,000,000	13,000,000
Debtors & Receivables	3	3,453,000	3,703,000
Interest Receivable	4	389,439,659	700,148,813
Receivable from Dev. Lotteries Board		100,000,000	682,730,725
Investment in Fixed Deposits	5-a	10,371,680,514	8,750,000,000
Investment in Call Deposits	5-b	365,400,000	950,000,000
Unreimbursement Payment		4,130,836	5,600,000
Imprest with DHC - Chennai		1,347,113	1,477,949
<b>Total Current Assets</b>		<b>11,278,292,042</b>	<b>11,212,155,315</b>
<b>Non -Current Assets</b>			
Investment in Dev. Lotteries Board		2,200,000	2,200,000
Loan Receivable-National Housing Dev. Authority	2-b	68,000,000	80,000,000
		<b>70,200,000</b>	<b>82,200,000</b>
<b>Total Assets</b>		<b>11,348,492,042</b>	<b>11,294,355,315</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Current Liabilities</b>			
Provision for Audit Fee		400,000	424,840
Creditors & Payable		-	50,000
Medical Returns Payable		-	450,000
Due Scholarship Payments		10,415,000	-
Payable to MHESTF		149,551,840	379,702,512
<b>Total Liabilities</b>		<b>160,366,840</b>	<b>380,627,353</b>
<b>Net Assets</b>		<b>11,188,125,202</b>	<b>10,913,727,962</b>
<b>NET ASSETS/ EQUITY</b>			
Accumulated Surplus		11,188,125,202	10,913,727,962
<b>Total Net Assets/ Equity</b>		<b>11,188,125,202</b>	<b>10,913,727,962</b>

The Accounting policies on pages 20 to 21 and Notes on pages 22 to 30 form an integral part of these Financial Statements.

  
**G.G.S.C. Roshan**  
 Senior Additional Secretary to the President  
 Presidential Secretariat  
 Colombo 01  
**Secretary - President's Fund**

  
**D.A.M. Wickramaratne**  
 Chief Accountant  
 Presidential Secretariat  
 Colombo 01  
**Chief Accountant - President's Fund**

  
**Dr. N. S. Kumanyake**  
 Secretary to the President  
 Presidential Secretariat  
 Colombo 01  
**Secretary to the President  
 Board Member - President's Fund**

  
**President of Democratic Socialist Republic of Sri Lanka**  
**Chairman to Board of Governors - President's Fund**



# STATEMENT OF FINANCIAL PERFORMANCE

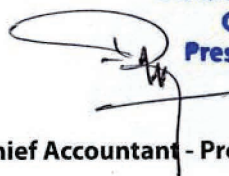
FOR THE YEAR ENDED DECEMBER 31, 2024

	Notes	2024 Rs.	2023 (Restated) Rs.
<b>REVENUE</b>			
Donations	6-a	15,458,847	202,250,747
Other Income	6-b	309,416	130,000
Interest Income		1,150,755,286	1,851,312,879
Proceeds from Development Lotteries Board		3,992,488,000	3,622,506,725
		<b>5,159,011,548</b>	<b>5,676,200,351</b>
<b>EXPENSES &amp; DISBURSEMENTS</b>			
Audit Fees	7	407,808	400,000
Bank Charges		4,294	5,469
With Holding Tax		71,955,771	78,164,195
News Paper Advertisement		-	582,705
Other Expenditure		158,626	42,683
Medical Treatments		629,948,888	839,016,281
Welfare Activities		17,963,931	8,623,898
Poverty Activities		2,649,535	1,175,438
Educational Activities		858,700	1,219,900
Cultural & Religious Activities		2,300,000	2,120,299
Scholarships to Students	8	2,740,130,000	152,735,000
Awarding for National Service		947,300	850,000
Share of DLB Proceeds to MHESTF		1,417,915,045	1,503,786,242
		<b>4,885,239,898</b>	<b>2,588,722,110</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>273,771,650</b>	<b>3,087,478,241</b>



**G.G.S.C. Roshan**  
Senior Additional Secretary to the President  
Presidential Secretariat  
Colombo 01

Secretary - President's Fund



**D.A.M. Wickramaratne**  
Chief Accountant  
Presidential Secretariat  
Colombo 01

Chief Accountant - President's Fund



President of Democratic Socialist Republic of Sri Lanka  
Chairman to Board of Governors - President's Fund



**Dr. N. S. Kumanayake**  
Secretary to the President  
Presidential Secretariat  
Colombo 01

Secretary to the President  
Board Member - President's Fund

# CASH FLOW STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

	Notes	2024 Rs.	2023 Rs.
<b>Cash Flow From Operating Activities</b>			
Surplus/ (Deficit) from Ordinary Activities		273,771,650	3,088,395,241
Adjustment For;			
Interest Income		(1,150,755,286)	(1,851,312,879)
Bank Charges		4,294	4,980
With Holding Tax		71,955,771	78,164,195
Payable to Mahapola under provision		-	(57,060,181)
Reversal of Expenses		625,590	(63,830)
<b>Operating Surplus/ (Deficit) before variance of working capital</b>		<b>(804,397,981)</b>	<b>1,258,127,526</b>
<b>Changes in Working Capital;</b>			
(Increase)/Decrease in Debtors & Receivables		250,000	25,000
(Increase)/Decrease in Receivable from DLB		582,730,725	(366,939,684)
(Increase)/Decrease in Unreimbursement Payment		1,469,164	-
(Increase)/Decrease in Imprest with DHC - Chennai		130,836	-
Increase/(Decrease) in amount payable to MHESTF		(230,150,672)	195,821,352
Increase/(Decrease) in Creditors & Payable		(50,000)	(21,213,601)
Increase/(Decrease) in Medical Returns		(450,000)	-
Increase/(Decrease) in Scholarship Returns		10,415,000	-
Increase/(Decrease) in Accrued Expenses-Audit Fee		(24,840)	(419,160)
Cash Flows From Operating Activities		<b>364,320,213</b>	<b>(192,726,093)</b>
<b>Net Cash Flows From / (Used in) Operating Activities</b>		<b>(440,077,768)</b>	<b>1,065,401,433</b>
<b>Cash Flow From Investing Activities</b>			
Investment in Fixed Deposits/Call Deposits		(8,440,400,000)	(11,120,000,000)
Withdrawals from the Fixed Deposits/Call Deposits		7,650,000,000	8,550,000,000
Interest Income		1,142,823,860	1,584,350,371
<b>Net Cash Flows From / (Used in) Investing Activities</b>		<b>352,423,860</b>	<b>(985,649,629)</b>
<b>Cash Flow From Financing Activities</b>			
Loan Recovery from NHDA		13,000,000	11,000,000
<b>Net Cash Flows From Financing Activities</b>		<b>13,000,000</b>	<b>11,000,000</b>
<b>Net Increase/(Decrease) in cash &amp; cash equivalents</b>		<b>(74,653,908)</b>	<b>90,751,804</b>
<b>Cash &amp; cash equivalents at the beginning of the period</b>		<b>105,494,828</b>	<b>14,743,024</b>
<b>Cash &amp; cash equivalents at the end of the period</b>		<b>30,840,920</b>	<b>105,494,828</b>

# STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED DECEMBER 31, 2024

	Attributable to owners of the controlling entity		Total	Total net assets/ equity 2024	Total net assets/ equity 2023
	Accumulated Surpluses/ (Deficits)				
<b>Balance brought forward at the end of the year before adjustments</b>	<b>10,913,727,962</b>	<b>10,913,727,962</b>		<b>10,913,727,962</b>	<b>7,825,846,551</b>
change in net asset/equity (Note - 09-a)	625,590		625,590	625,590	(63,830)
change in net asset/equity (Note - 09-b)					467,000
<b>Loss on property Revaluation</b>	-	-	-	-	-
Unaccounted Opening Balances	-	-	-	-	-
Gain on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Net revenue recognized directly in net asset/equity	-	-	-	-	-
Surplus for the period	273,771,650		273,771,650	<b>273,771,650</b>	<b>3,087,478,241</b>
<b>Total recognized revenue and expenses for the period</b>	<b>274,397,240</b>	<b>274,397,240</b>	<b>274,397,240</b>	<b>274,397,240</b>	<b>3,087,881,411</b>
<b>Balance carried forward at the end of the year after adjustments</b>	<b>11,188,125,202</b>	<b>11,188,125,202</b>	<b>11,188,125,202</b>	<b>11,188,125,202</b>	<b>10,913,727,962</b>

# ACCOUNTING POLICIES

## BASIS OF PREPARATION

The financial statements which comprise the statement of financial position as at 31 December 2024, and the Statement of financial performance, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes, have been prepared on a historical cost basis. The financial statements are presented in Sri Lankan Rupees.

## STATEMENT OF COMPLIANCE

The Financial Statements of the President's Fund (Statement of Financial Position, Statement of financial performance, Statement of Changes in Equity, Statement of Cash Flows together with Accounting Policies and Notes) as at 31 December 2024 are prepared in accordance with Sri Lanka Public Sector Accounting Standards and requirements of the Audit Act No. 19 of 2018.

## BASIS OF MEASUREMENT

The Financial Statements have been prepared on an accrual basis and under the historical cost basis.

## GOING CONCERN

The Board of Governors and management team made an assessment of the fund's ability to continue as a going concern in the foreseeable future and they do not foresee a need for liquidation or cessation activities at the fund's.

## COMPARATIVE INFORMATION

The accounting policies have been consistently applied by the fund's and are consistent with those used in the previous year. Prior year figures and phrases have been re arranged where necessary to confirm to the current year presentation.

## LONG TERM AND SHORT TERM INVESTMENTS

Investments with maturity more than one year from the date of Statement of Financial Position are considered as long term financial investments.

Investment in fixed Deposits are measured at amortized cost using the effective interest rate method less impairment.

Investments with maturities more than three months and less than one year from the date of Statement of Financial Position is considered as short term financial investments and are initially recognised at fair value.

## CASH AND CASH EQUIVALENTS

At the end of the year, cash and cash equivalents consist of official bank account balances of the Presidential Fund and Stamp imprest.

## INCOME RECOGNITION

### a) Finance Income

Finance income comprises of interest income is recognised on accrual basis.

### b) Other Income

Other income and donations are recognised on cash basis.

Interest income and Contributions received from the Development Lotteries Board (DLB) are treated as the major income source. These income have been recognised on accrual basis.

- Disbursements in hand which are received after signing the vouchers by the individuals as at 31st December, bills in hand at 31st December submitted by the companies and share of Profits payable to Mahapola Higher Education Scholarships Trust Fund (MHESTF) are accounted for on accrual basis.
- The calendar year is the financial year of the President's Fund.
- Donations from public are shown as other income.
- Cash Flow Statement is prepared by adoption of the indirect method.
- The DLB was established by the President's Fund and the MHESTF with a combined investment of Rs. 2.2 Mn. each.
- According to the DLB act No.20 of 1997 total contribution should be sent to the President's Fund. Therefore a share of MHESTF is shown as a disbursement of the fund.

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The share of MHESTF has been calculated according to the clauses of the DLB Act

#### **GENERAL DISCLOSURES**

- All administrative expenses i.e. salaries for the staff, electricity bills, telephone bills, rentals, stationeries etc. are incurred by the Presidential Secretariat.
- Under the approval of the Board of Governors Rs. 7 Mn. was released by the President's Fund to the Deputy High Commissioner at Chennai to settle the bills that have been taken for treatments after obtaining approval of the President's Fund in Chennai and suburb in India. However, considering the future issues action has been taken to renew the imprest advance when the need arises.
- Since after the maturity, all fixed deposits shown in 2023 statement have been withdrawn and new fixed deposit invested for another one year period, is considered as a current asset. In addition to that new investment has been done during the period.
- Rs. 250 Mn. had been granted to National Housing and Development Authority (NHDA) in 1991 and 1992 to conduct a housing program. Since this is a loan outstanding due to the President Fund, after the discussions had with both parties, NHDA has agreed to recover Rs. 1 Mn. per month up to the settlement of loan. The balances due at the end of the year are shown under the loans receivable.
- 50% of the scholarship expenses for Advance Level students is taken from MHESTF.
- Expenses of scholarship are accounted when as accrual basis due the institute of Auditor General.
- Installment payment of welfare activities are accounted as expenditure when it is paid to the Divisional Secretariat.

# NOTES TO FINANCIAL STATEMENTS

## Note - 01

### Cash and Cash Equivalents

	2024 Amount (Rs.)	2023 Amount (Rs.)
Balances in Current Accounts at the Central Bank of Sri Lanka		
Account No: 2 (46060)/(51203)	30,839,420	105,493,328
Stamp Imprest	1,500	1,500
	<b>30,840,920</b>	<b>105,494,828</b>

## Note - 02 a & b

### National Housing Development Authority

Rs. 250 Mn. had been granted to National Housing and Development Authority (NHDA) in 1991 and 1992 to conduct a housing program. Since this is a loan outstanding due to the President's Fund, after the discussions had with both parties, NHDA has agreed to settle Rs. 1 Mn. per month till the settlement of loan. The balances due at the end of the year are shown under the loans receivable.

	2024 Amount (Rs.)	2023 Amount (Rs.)
<b>Loan Capital</b>		
Loan Receivable Long Term Portion	68,000,000	80,000,000
Loan Receivable Short Term Portion	12,000,000	13,000,000
	<b>80,000,000</b>	<b>93,000,000</b>

# NOTES TO FINANCIAL STATEMENTS

## Note - 03

### Debtors & Receivables

	2024 Amount (Rs.)	2023 Amount (Rs.)
<b>(a) Public Trustee</b>		
J A Paules	150,000	150,000
Ven. Unapana Ariyadhamma Thero	50,000	50,000
Ven. Unapana Ariyadhamma Thero	50,000	50,000
Ven Dambagas Are Sri Sumedhankara Thero	400,000	400,000
E A Amil Edirisinghe	8,000	8,000
	<b>658,000</b>	<b>658,000</b>
<b>(b) National Savings Bank - City Branch</b>		
Sri Sambodhi Aranya - Nawagamuwa	200,000	200,000
Demata Mal Viharaya - Okkampitiya	50,000	50,000
Baby Liyanagamage Udeshika	60,000	60,000
Mr K H Somasiri	-	150,000
Mr R K Rathnasekara	-	100,000
Ms H R Rodrigo	60,000	60,000
Mr Sajeewa Lasantha Kumara	100,000	100,000
Mrs A Anulawathie	250,000	250,000
Mr A P Ediriweera	275,000	275,000
Mr A P Ediriweera	500,000	500,000
Miss B S S V Mendis	300,000	300,000
	<b>1,795,000</b>	<b>2,045,000</b>
<b>(c) People's Bank - Queens Branch</b>		
Master H M J Jinajith	1,000,000	1,000,000
	<b>1,000,000</b>	<b>1,000,000</b>
<b>Summary of Debtors &amp; Receivables</b>		
Public Trustee (a)	658,000	658,000
National Savings Bank - City Branch (b)	1,795,000	2,045,000
People's Bank - Queens Branch (c)	1,000,000	1,000,000
	<b>3,453,000</b>	<b>3,703,000</b>



# NOTES TO FINANCIAL STATEMENTS

## Note - 04

### Interest Receivable from FD's

Bank & Branch	Investment No:	Rate %	Date from	2024	2023
				Amount (Rs.)	Amount (Rs.)
NSB - City Branch	2/0002/26/37189	11.10	19.01.2024	79,144,521	-
NSB - City Branch	2/0002/26/38576	9.15	06.03.2024	110,928,082	-
NSB - City Branch	2/0002/26/39572	9.50	09.04.2024	51,924,658	-
NSB - City Branch	2/0002/26/39882	9.50	17.04.2024	13,430,137	-
NSB - City Branch	2/0002/26/41216	9.50	07.05.2024	50,159,315	-
BOC - Corporate Branch	91601177	9.00	16.09.2024	18,855,264	-
PB - Headquarters Branch	204-60-01-00037477-6	9.00	06.10.2024	16,469,968	-
BOC - Corporate Branch	91741018	9.00	17.10.2024	18,467,156	-
PB - Headquarters Branch	204-60-01-00041167-3	9.25	24.11.2024	27,445,890	-
NSB - City Branch	3/001/09/224058	8.30	24.12.2024	1,591,781	-
NSB - City Branch	2/0002/26/20553	26.00	17.01.2023	-	148,734,247
NSB - City Branch	2/0002/26/23480	24.00	03.03.2023	-	239,079,452
BOC - Corporate Branch	90683127	21.00	02.05.2023	-	83,884,932
NSB - City Branch	2/0002/26/31750	12.00	14.08.2023	-	57,123,288
BOC - Corporate Branch	91601177	11.50	15.09.2023	-	21,913,014
PB - Headquarters Branch	204/60/01/00037477/6	11.50	06.10.2023	-	18,967,123
BOC - Corporate Branch	91741018	11.50	17.10.2023	-	21,267,123
PB - Headquarters Branch	204/60/01/00037964/6	12.00	24.11.2023	-	34,668,493
				<b>388,416,772</b>	<b>625,637,671</b>

### Interest Receivable from CD's

Bank & Branch	Investment No:	Rate %	Date from	2024	2023
				Amount (Rs.)	Amount (Rs.)
BOC - Corporate Branch	92442077	7.00	13.03.2024	865,353	-
PB - Headquarters Branch	204-60-01-00041359-1	5.75	26.12.2024	157,534	-
BOC - Corporate Branch	90413654	18.50	10.03.2023	-	40,437,169
PB - Headquarters Branch	204-60-01-00035373-5	18.00	26.04.2023	-	22,082,192
PB - Headquarters Branch	204-60-01-00036147-8	14.50	07.06.2023	-	11,991,781
				<b>1,022,888</b>	<b>74,511,142</b>

### Total Interest Receivable

**389,439,659      700,148,813**



# NOTES TO FINANCIAL STATEMENTS

## Note - 05 a

### Fixed Deposits

Bank & Branch	Investment No:	Period	Date of Maturity	2024	2023
				Amount (Rs.)	Amount (Rs.)
NSB - City Branch	2/0002/26/37189	1 Year	19.01.2025	750,000,000	-
NSB - City Branch	2/0002/26/38576	1 Year	06.03.2025	1,475,000,000	-
NSB - City Branch	2/0002/26/39572	1 Year	09.04.2025	750,000,000	-
NSB - City Branch	2/0002/26/39882	1 Year	17.04.2025	200,000,000	-
NSB - City Branch	2/0002/26/41216	1 Year	07.05.2025	850,000,000	-
BOC - Corporate Branch	91601177	1 Year	16.09.2025	721,401,610	-
PB - Headquarters Branch	204-60-01-00037477-6	1 Year	06.10.2025	776,684,521	-
BOC - Corporate Branch	91741018	1 Year	17.10.2025	998,594,384	-
PB - Headquarters Branch	204-60-01-00041167-3	1 Year	23.11.2025	2,850,000,000	-
NSB - City Branch	3/001/09/224058	3 months	24.03.2025	1,000,000,000	-
NSB - City Branch	2/0002/26/20553	1 Year	17.01.2024	-	600,000,000
NSB - City Branch	2/0002/26/23480	1 Year	03.03.2024	-	1,200,000,000
BOC - Corporate Branch	90683127	1 Year	02.05.2024	-	600,000,000
NSB - City Branch	1/0002/26/31750	1 Year	14.08.2024	-	1,250,000,000
BOC - Corporate Branch	91601177	1 Year	16.04.2024	-	650,000,000
PB - Headquarters Branch	204-60-01-00037477-6	1 Year	05.10.2024	-	700,000,000
BOC - Corporate Branch	91741018	1 Year	17.10.2024	-	900,000,000
PB - Headquarters Branch	204-60-01-00037964-6	1 Year	23.11.2024	-	2,850,000,000
				<b>10,371,680,514</b>	<b>8,750,000,000</b>

## Note - 05 b

### Call Deposits

Bank & Branch	Investment No:	Period	Date of Openieng	2024	2023
				Amount (Rs.)	Amount (Rs.)
BOC - Corporate Branch	92442077	7 days	13.03.2024	15,400,000	-
PB - Headquarters Branch	204-60-01-00041359-1	7 days	26.12.2024	200,000,000	-
PB - Headquarters Branch	204-60-01-00041388-6	7 days	31.12.2024	150,000,000	-
BOC - Corporate Branch	90413654	7 days	03.10.2023	-	500,000,000
PB - Headquarters Branch	204-60-01-00035737-5	7 days	26.04.2023	-	250,000,000
PB - Headquarters Branch	204-60-01-00036147-8	7 days	07.06.2023	-	200,000,000
				<b>365,400,000</b>	<b>950,000,000</b>

# NOTES TO FINANCIAL STATEMENTS

## Note - 05 Cont;

### i. Summary of Investments

National Savings Bank - City Branch  
Bank of Ceylon - Corporate Branch  
Peoples Bank - Headquarters Branch

2024	2023
Amount (Rs.)	Amount (Rs.)
5,025,000,000	3,050,000,000
1,719,995,993	2,150,000,000
3,626,684,521	3,550,000,000
<b>10,371,680,514</b>	<b>8,750,000,000</b>

### ii. Investment in Call Deposits

Bank of Ceylon - Corporate Branch  
Peoples Bank - Headquarters Branch

2024	2023
Amount (Rs.)	Amount (Rs.)
15,400,000	500,000,000
350,000,000	450,000,000
<b>365,400,000</b>	<b>950,000,000</b>

# NOTES TO FINANCIAL STATEMENTS

## Note - 06

	2024	Note - 06 a 2023
	Amount (Rs.)	Amount (Rs.)
<b>(i) Details of Donation</b>		
Thai Devotees	15,400,000	-
Contributions from IOC	-	200,000,000
Other Contributions	58,847	239,705
Sri Lanka Transport Board- Puttalam	-	6,042
Kinkusala Gaweshi Society	-	2,000,000
Task Development & Welfare Unit	-	5,000
	<b>15,458,847</b>	<b>202,250,747</b>

## Note - 06 b

<b>(ii) Details of Other Income</b>		
National Paper Corporation	-	130,000
Transfer from Gaza Fund	309,416	-
	<b>309,416</b>	<b>130,000</b>

## Note - 07

### Audit Fees

According to the President's Fund Act No. of 7 of 1978, Auditor General should audit the set of Financial statements every year. Auditor General may employ the qualified auditors who shall act under the direction of Auditor General, for which relevant Audit Fees will be paid from the Fund.

# NOTES TO FINANCIAL STATEMENTS

## Note - 08

### Scholarship Payments

		2024	2023
	No. of Students	Amount (Rs.)	Amount (Rs.)
G.C.E. A/L Students - 2024	6000	178,913,000	152,735,000
G.C.E. A/L Students- 2025	6002	358,938,000	-
Grade 1-11 Students	78823	2,133,027,000	-
Piriven Students & Monks	2543	69,252,000	-
		<b>2,740,130,000</b>	<b>152,735,000.00</b>

Scholarship Programme has been commenced for A/L, Grade 1-11, and Piriven Students including monks. Future liabilities would be occurred as follows.

	No. of Students	No of Installments	Amount Rs.
G.C.E. A/L Students- 2025	6002	14	504,168,000
Grade 1-11 Students	78823	3	709,407,000
Piriven Students & Monks - A/L	333	16	31,968,000
Piriven Students & Monks -Grade 1-11	2210	4	26,520,000

# NOTES TO FINANCIAL STATEMENTS

## Note -09 a

### Adjustments to Accumulated Fund

Following amounts have been paid by the fund during the year 2023. However in the year 2024 it was observed that these payments are considered as non payable at the end of the year and accordingly relevant adjustments have been incorporated in the financial statements for the year 2024.

	2024 Amount (Rs.)	2023 Amount (Rs.)
Cancelled - Payment for Poverty Activity in 2023	90,000	-
Unrealized Cheques -Payment for Scholarship in 2023	25,000	-
Unrealized Cheques - Payment for Religious Activity in 2023	300,000	-
Unrealized Cheques -Payment for Poverty Activity in 2023	210,590	-
Over allocated amount - Audit Fees (2021)	-	16,410
Under allocated amount - Audit Fees (2022)	-	(80,240)
<b>Amount transferred to Accumulated Fund</b>	<b>625,590</b>	<b>(63,830)</b>

## Note -09 b

### Adjustments to Accumulated Fund as per Audit query

There were returns of the payments applicable to previous years which have been considered for the Restatement of Comparatives are as follows.

	2024 Amount (Rs.)	2023 Amount (Rs.)
Unrealized Medical Payments	-	141,000
Cancelled Medical Payments	-	231,000
Scholarship Returns	-	95,000
	<b>-</b>	<b>467,000.00</b>

# NOTES TO FINANCIAL STATEMENTS

**Note - 10**

**Restatement of Comparatives**

During the preparation of the Financial statements for the year ended 31.12.2024 it was identified that certain expenses have not been considered in the financial satatments of the previous year (2023). As a result the financial statements for the year ended 31.12.2023 have been restated to accurately reflect the following balances.

	As presented in 2023	As Restated in 2023	Restated Adjustments
<b>Statements of Financial Position</b>			
Accumulated Surplus	10,914,177,962	10,913,727,962	450,000
Medical Returns Payable	-	450,000	450,000
<b>Statements of Financial Performance</b>			
Medical Treatment Expences	838,194,281	839,016,281	822,000
Scholarship to students	152,640,000	152,735,000	95,000

**Note - 11**

**Events after the Reporting Date**

There have been no material events occuring after the reporting date that requires adjustment or disclosure in the financial statements.



**ජනාධිපති කාර්යාලය**  
**சனாதிபதி அலுவலகம்**  
**PRESIDENTIAL SECRETARIAT**



පාලක මණ්ඩල සටහන

ගොනු අංකය :PS/PF/5/99/2024

2024 වර්ෂයේ දෙසැම්බර් මස 31 දිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය ප්‍රකාශන සඳහා අනුමැතිය ලබා ගැනීම

2024 වර්ෂයේ දෙසැම්බර් මස 31 දිනෙන් අවසන් වර්ෂය සඳහා සකස් කරන ලද ජනාධිපති අරමුදලේ මූල්‍ය ප්‍රකාශන කට්ටලය (පිටු අංක 01 සිට 30 දක්වා) පහත කරුණු ද ඇතුළත්ව ජනාධිපති අරමුදලේ පාලක මණ්ඩලයේ අනුමැතිය සඳහා ඉදිරිපත් කරමි.

- මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය
- මූල්‍ය කාර්ය සාධනය පිළිබඳ ප්‍රකාශය
- මුදල් ප්‍රවාහ ප්‍රකාශය
- ස්කන්ධය වෙනස්වීමේ ප්‍රකාශය
- ගිණුම් ප්‍රතිපත්ති හා සටහන්

පී ජී එස් සී රෝෂන්  
ලේකම් - ජනාධිපති අරමුදල  
2025.02. 26

ඉහත වාර්තාවන් සඳහා ජනාධිපති අරමුදලේ පාලක මණ්ඩලයේ අනුමැතිය ලබා දෙන ලදී / නොදෙන ලදී.

		අත්සන
අතිගරු ජනාධිපති අනුර කුමාර දිසානායක මැතිතුමා	සභාපති	
ගරු අග්‍රාමාත්‍ය හරිනි අමරසූරිය මැතිණිය	සාමාජික	
ගරු කථානායක ජගත් වික්‍රමරත්න මැතිතුමා	සාමාජික	
ගරු විපක්ෂනායක සජිත් ප්‍රේමදාස මැතිතුමා	සාමාජික	
ජනාධිපති ලේකම් ආචාර්ය එන් එස් කුමානායක මැතිතුමා	සාමාජික	
සරත් චන්ද්‍රසිරි මායාදුන්නේ මහතා	සාමාජික	
මහාචාර්ය ජේ ආර් පී ජයකොඩි මහතා	සාමාජික	

ගාලු මුවදොර, කොළඹ 01  
காலி முகத்திலை, கொழும்பு 01  
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Fax } 011 2340340

ඉ-මැලය  
மின்-அஞ்சல்  
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# AUDIT REPORT

(115) 7/2 P-13 *Scanned only covering 1tr President's fund* (299)



## ජාතික විගණන කාර්යාලය

### தேசிய கணக்காய்வு அலுவலகம்

## NATIONAL AUDIT OFFICE



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මගේ අංකය  
எனது இல.  
My No. } TPD/C/24/29/PF/FA

ඔබේ අංකය  
உமது இல.  
Your No. }

දිනය  
திகதி  
Date } 2025 ජුනි 25 දින

ජනාධිපති ලේකම්

ජනාධිපති කාර්යාලය

06/30 526 PA

SCANNED

ජනාධිපති කාර්යාලය  
ප්‍රධාන තැනපත් දිනය  
11.00 AM B111  
30 JUN 2025/53546  
536-1

ජනාධිපතිවරයාගේ අරමුදලේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

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1978 අංක 7 දරන ජනාධිපතිවරයාගේ අරමුදලේ පනතේ 9(4) වගන්තිය ප්‍රකාර ඉදිරිපත් කළ යුතු වාර්තාව සහ ප්‍රකාශය ඇතුළත් යටපත්කිත වාර්තාව මේ සමඟ ඉදිරිපත් කරමි.

පී.එච්.ඩී.ධර්මපාල  
විගණකාධිපති (වැ.බ)

පිටපත : ලේකම් - මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය




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අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව.

இல. 306/72, பொல்துவ வீதி, பத்தரமுල්லை, இலங்கை.

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# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



238

මගේ අංකය  
எனது இல.  
My No.

TPD/C/24/29/PF/FA

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

2025 ජූනි 25 දින

ජනාධිපති ලේකම්

ජනාධිපති කාර්යාලය

ජනාධිපතිවරයාගේ අරමුදලේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තේෂ්‍ය හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව.

#### 1. මූල්‍ය ප්‍රකාශන

##### 1.1 මතය

ජනාධිපතිවරයාගේ අරමුදලේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය, ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, 1978 අංක 7 දරන ජනාධිපතිවරයාගේ අරමුදල් පනතේ 9(2) වගන්තිය, ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනත සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

අරමුදලේ මූල්‍ය ප්‍රකාශන තුළින් 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

##### 1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ නවදුරටත් විස්තර කර ඇත. මාගේ මතය

අංක 306/72, පොල්දූව පාර, වත්තරමුල්ල, ශ්‍රී ලංකාව.

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සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

### 1.3 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, අරමුදල අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය අරමුදල ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා අරමුදලේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

අරමුදලේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) උප වගන්තිය ප්‍රකාරව, අරමුදලේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

### 1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි

සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාධදායක ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේළුනාන්විත මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සම්පූර්ණත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවූවද, අවස්ථාවේවිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් අරමුදලේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා අරමුදලේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව් කිරීම්වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව් කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකර්ණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සම්පූර්ණ ශුද්ධීකරණ කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශ්වයන් දැනුවත් කරමි.

## 2. වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.

2.1.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා අරමුදල පවත්වාගෙන ගොස් තිබුණි.



- 2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අරමුදලේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.
- 2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.
- 2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.
- 2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අරමුදලේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට අරමුදලට සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්ත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.
- 2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාළ ලිඛිත නීතියකට හෝ අරමුදලේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීතිරීති / විධානයට යොමුව	අනුකූල නොවීම
(අ) 1978 අංක 07 දරණ ජනාධිපතිවරයාගේ අරමුදල් පනතේ	
(i) 03 වගන්තිය	අරමුදල පිළිබඳව පරිපාලනය, කළමනාකරණය සහ පාලනය පාලක මණ්ඩලය සතු විය යුතු අතර මණ්ඩලයේ රැස්වීම් පිළිබඳ කාර්ය පටිපාටියද ඒ රැස්වීම්වල කටයුතු ද පාලක මණ්ඩලය විසින් විධිමත් කරනු ලැබිය යුතු වුවද, සමාලෝචිත වර්ෂයේදී අරමුදලේ පාලක මණ්ඩලය රැස්වී තිබුණේ එක් වරක් පමණි.
(ii) 07 වගන්තිය	අරමුදලට අයත් යම් මුදලක් ජනාධිපතිවරයා විසින් දෙනු ලබන යම් විධිවිධාන වලට යටත්වූ මණ්ඩලය විසින් නිශ්චය කරනු ලබන යම් ආකාරයකින් මණ්ඩලය විසින් ආයෝජනය කරනු ලැබිය හැකි වුවත්, 2024 ජූලි 31 දින සිට

දෙසැම්බර් 31 දින දක්වා ස්ථාවර හා කාලීන තැන්පතු රු.මිලියන 9,447 ක ආයෝජන සඳහා සමාලෝචිත වර්ෂය තුළදී පාලක මණ්ඩලයේ අනුමැතිය ලබාගෙන නොතිබුණි.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අරමුදලේ බලතල, කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අරමුදලේ සම්පත් සකස්සුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව.

### 2.3 වෙනත් විගණන නිරීක්ෂණ

(අ) සමාලෝචිත වර්ෂයේ හා ඉකුත් වර්ෂයට අදාළ මූල්‍ය කාර්යසාධන පිළිබඳ තොරතුරු පහත දැක්වේ.

	2024	2023	වැඩිවීම / (අඩුවීම)	
	රු.	රු.	රු.	%
වෛද්‍යාධාර	629,948,888	839,016,281	(209,067,393)	(25)
සුබසාධන කටයුතු	17,963,931	8,623,898	9,340,033	108
දරිද්‍රතාවය	2,649,535	1,175,438	1,474,097	125
අධ්‍යාපන කටයුතු	858,700	1,219,900	(361,200)	(30)
සංස්කෘතික හා ආගමික කටයුතු	2,300,000	2,120,299	179,401	8
ශිෂ්‍යාධාර	2,740,130,000	152,735,000	2,587,395,000	1,694
	<u>3,393,851,054</u>	<u>1,004,890,816</u>	<u>2,388,960,238</u>	

පහත නිරීක්ෂණයන් කරනු ලැබේ.

- 2024 වර්ෂයේදී රෝගීන් 2,853ක් හා 2023 වර්ෂයේ රෝගීන් 4,485ක් සඳහා වෛද්‍ය ප්‍රතිකාර සඳහා වෛද්‍යාධාර ගෙවීම් කර තිබුණි. ඒ අනුව 2023 වර්ෂයට සාපේක්ෂව 2024 වර්ෂයේදී වෛද්‍යාධාර ගෙවූ රෝගීන් සංඛ්‍යාව 1,632කින් හෙවත් සියයට 36කින් අඩුවී තිබුණි.
- 2023 වර්ෂයේදී ශිෂ්‍යාධාර වශයෙන් රු.152,735,000ක් ද, 2024 වර්ෂයේදී රු.2,740,130,000ක් ගෙවා තිබූ අතර ඒ අනුව 2023 වර්ෂයට සාපේක්ෂව 2024 වර්ෂයේ ශිෂ්‍යාධාර සියයට 1,694 කින් හෙවත් රු.2,587,395,000 කින් වැඩිවී තිබුණි.

(iii) අරමුදල විසින් සුබසාධක කටයුතු සඳහා සමාලෝචිත වර්ෂයේ දරණ ලද වියදම ඉකුත් වර්ෂයට සාපේක්ෂව සියයට 108කින් වැඩිවී තිබුණි.

(ආ) 2024 වර්ෂයේ ක්‍රියාකාරී සැලැස්ම හා ප්‍රගතිය

- i. ක්‍රියාකාරී සැලැස්ම අනුව වෛද්‍යාධාර සඳහා රු.මිලියන 1,200 ක ප්‍රතිපාදන වෙන්කර තිබුණද එයින් රු.මිලියන 575ක් හෙවත් වෙන්කරන ලද ප්‍රතිපාදනයෙන් සියයට 48ක් උපයෝජනය කර නොතිබුණි.
- ii. දිව්‍යතාවය තුරන් කර ජීවනෝපාය උසස් කිරීම වෙනුවෙන් සමාලෝචිත වර්ෂය සඳහා රු.මිලියන 30ක් ඇස්තමේන්තු කර තිබුණද රු.මිලියන 2.65ක් හෙවත් වෙන්කරන ලද ප්‍රතිපාදනයෙන් සියයට 8ක් උපයෝජනය කර නොතිබුණි.
- iii. ආගමි නාවාලිමට දායකත්වය ලබාදීම සඳහා සමාලෝචිත වර්ෂය සඳහා රු.මිලියන 20ක් ඇස්තමේන්තු කර තිබුණද රු.මිලියන 18.70ක් හෙවත් වෙන්කරන ලද ප්‍රතිපාදනයෙන් සියයට 93.5 ක් උපයෝජනය කර නොතිබුණි.
- iv. ජනාධිපතිතුමාගේ හා පාලන මණ්ඩලයේ මතය අනුව මහජනතාවගේ සුබසිද්ධිය සඳහා කාර්යයන් ඉටු කිරීමට රු.මිලියන 50ක් ඇස්තමේන්තු කර තිබුණද රු.මිලියන 32.04ක් හෙවත් වෙන්කරන ලද ප්‍රතිපාදනයෙන් සියයට 64ක් උපයෝජනය කර නොතිබුණි.

(ඇ) ජනාධිපතිවරයාගේ අරමුදල් පනතේ 8(අ), (ආ) වගන්ති අනුව අරමුදලේ කටයුතු පරිපාලනය කිරීම හා කළමනාකරණය කිරීම සඳහා අවශ්‍යවන අරමුදලේ යම් නිලධරයන් සහ සේවකයන් පත් කිරීමට, ඒ පාරිශ්‍රමික සහ අරමුදලේ කටයුතු පරිපාලනය කිරීමෙහිලා දරන ලද වෙනත් වියදම් අරමුදලේ ආදායමෙන් ගෙවීමට ප්‍රතිපාදන සලසා තිබුණද, අරමුදලේ සේවයේ යෙදී ඇති කාර්ය මණ්ඩලයේ වැටුප් හා අනෙකුත් මෙහෙයුම් වියදම්වලට අදාලව රු.51,128,078ක් ජනාධිපති කාර්යාලය විසින් දරා තිබුණි.

(ඈ) ජනාධිපතිවරයාගේ අරමුදල් පනතේ 11 වන වගන්තිය අනුව මණ්ඩලයේ බලතල ක්‍රියාත්මක කිරීම, කටයුතු කිරීම, කාර්යය ඉටු කිරීම කෙරෙහි බලපාන හෝ ඊට සම්බන්ධ කර අනුසාංගික කරුණු සම්බන්ධකර අවශ්‍ය රීති මාලාවක් මණ්ඩලය විසින් සකස් කරගත යුතු වුවද, සමාලෝචිත වර්ෂය අවසානය දක්වා අවශ්‍ය රීති මාලාවක් මණ්ඩලය විසින් සකස්කර නොතිබුණි. එම හේතුවෙන් බලතල බෙදීම ඇතුළු මණ්ඩලයේ කටයුතු විධිමත් අනුමත රීති මාලාවක් නොමැතිව ක්‍රියාත්මක වන බවට නිරීක්ෂණය විය.

(ඉ) විගණන නියැදි පරීක්ෂාව අනුව 2005, 2024 කාල පරිච්ඡේදය තුළදී ජනාධිපති අරමුදල මගින් වෛද්‍යාධාර ලබාදීමේදී සලකා බලනු ලබන මූල්‍යාධාර ලබාගැනීමට අදාලව අයදුම්පත්‍රය, ලබන මාසික ආදායම් සීමාව, ප්‍රාදේශීය ලේකම් වාර්තාව, ශිවුන්ගේ මූල්‍ය වත්කම්, උපරිම





# 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	√		
1.2	Advance to Public Officers Account	N/A		
1.3	Trading and Manufacturing Advance Accounts	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Other	N/A		
2	Maintenance of Books and Registers			
2.1	The Fixed Asset Register has been updated and maintained in terms of the Public Administration Circular No.267/2018	N/A		
2.2	Personal emoluments register / Personal emoluments cards has been maintained and update	N/A		
2.3	The Audit Queries Register has been updated and maintained	√		
2.4	The Internal Audit Report has been updated and maintained	√		



2.5	All the monthly Account Summaries (CIGAS) have been prepared and submitted to the General Treasury on the due date	N/A		Prepared But not need to submit monthly
2.6	The Register of Cheques and Money Orders have been updated and maintained	Not yet		It will be implemented from 2025
2.7	The Inventory Register has been updated and maintained	√		
2.8	The Stocks Register has been updated and maintained	√		
2.9	The Register of Losses has been updated and maintained	Not yet		
2.10	The Register of Liabilities has been updated and maintained	√	Implement in computer system	
2.11	The Inventory Register of Counterfoil Books (GA-N20) has been updated and maintained	√		
<b>03 Delegation of functions for Financial Control (FR135)</b>				
3.1	The financial authority has been delegated within the institute	Not yet		It is being prepared
3.2	The delegation of financial authority has been communicated within the institute	Not yet		After the preparation it will be communicated

3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	√		
3.4	The control has been adhered to by the Accountants as per the State Accounts Circular No. 171/2004 dated 11.05.2014 in using the government payroll software package	N/A		
4		<b>Preparation of Annual Plans</b>		
4.1	The annual action plan has been prepared	√		
4.2	The annual procurement plan has been prepared	N/A		
4.3	The annual internal audit plan has been prepared	√		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	√		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	N/A		
5		<b>Audit Queries</b>		
5.1	All the Audit Queries have been answered as at the date specified by the Auditor General	√		

6			<b>Internal Audit</b>		
6.1	The internal audit plan have been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134 (2) DMA/1-2019	√			
6.2	All the internal audit reports have been replied within one month	√			
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub section 40(4) of the National Audit Act No. 19 of 2018	√			
6.4	All the copies of internal audit Reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	√			
7			<b>Audit and Management Committee</b>		
7.1	A minimum 04 meeting of audit and management committee has been conducted during the year as per DMA Circular 1-2019	√			Before 2025, There is no Internal Auditor belongs to the President's Fund. According to the instructions given by the Board which was commenced on 01.28.2025 Internal Auditor has been appointed and 1 <sup>st</sup> Audit & Management Committee was conducted on 17.07.2025
8			<b>Asset Management</b>		

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	N/A		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	N/A		
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	N/A		
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	N/A		

	circular			
8.5	The disposal of condemn articles had been carried out in terms of FR 772	N/A		
9	<b>Vehicle Management</b>			
9.1	Daily running charts and monthly summary reports of pool vehicles have been prepared and submitted to the Auditor General on due date	N/A		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	N/A		
9.3	The vehicle log books had been maintained and updated	N/A		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	N/A		
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	N/A		
9.6	The absolute ownership of the leased vehicle log books has been transferred after	N/A		

	the lease term			
10	<b>Management of Bank Accounts</b>			
10.1	Bank reconciliation statements had been prepared, certified and submitted for audit on the due date.	√		
10.2	Dormant bank accounts of the year under review or brought forward from the previous year had been settled	√		
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 those balances had been settled within one month.	√		
11	<b>Utilization of Provisions</b>			
11.1	The provisions allocated had been spent without exceeding the limit	N/A		
11.2	The liabilities are not exceeding the limits of the remaining provisions at the end of the year after utilizing the provisions made as per FR 94(1)	N/A		
12	<b>Advances to Public Officers Account</b>			
12.1	The limits had	N/A		

	been complied with			
12.2	A time analysis had been carried out on the loans in arrears	N/A		
12.3	The loan balances in arrears for over one year had been settled	N/A		
13	<b>General Deposit Account</b>			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	√		
13.2	The control register for general deposits had been updated and maintained	√		By using CIGAS
14	<b>Imprest Account</b>			
14.1	The balance in the cash book had been remitted to Treasury Operation Department at the end of the year under review	N/A		
14.2	The ad-hoc sub imprests issued as per F.R 371 had been settled within one month from the completion of the task	N/A		
14.3	The ad-hoc sub imprests had been issued not exceeding the limit approved as per F.R 371	N/A		
14.4	The balance of the imprest account had been	N/A		



	reconciled with the Treasury Books monthly			
15		<b>Revenue Account</b>		
15.1	The refunds from the revenue had been made in terms of the regulations	N/A		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	√		
15.3	Returns of arrears of revenue have been forwarded to the Auditor General in terms of F.R 176.	N/A		
16		<b>Human Resource Management</b>		
16.1	The staff is maintained within the limits of approved cadre.	√		President Secretariat carder has been working in President's Fund.
16.2	Duty lists have been given to all the members of the staff in writing	√		
16.3	All reports have been submitted to Management Service Department in terms of the MSD Circular No.04/2017 dated 20.09.2017	N/A		
17		<b>Provision of Information to the Public</b>		
17.1	An information	N/A		

	officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation			
17.2	Information on the institution has been provided to the public through Website and facilities have been given to the public to publish appreciations/complaints on the institution through the website or other alternative ways.	N/A		
17.3	Reports have been submitted in accordance with Section 08 of Right to Information Act once or twice a year	N/A		
18	<b>Implementing Citizens Charter</b>			
18.1	A citizens charter / Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	N/A		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation and the implementation of Citizens Charter /	N/A		

	Citizens client's charter as per paragraph 2.3 of the circular			
19	<b>reparation of the Human Resource Plan</b>			
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	N/A		
19.2	The training opportunity of not less than 12 hours per year has been ensured for each member of the staff in the aforesaid human resource plan	N/A		
19.3	Annual performance agreements have been signed for the entire staff based on the format in annexure 01 of the aforesaid Circular	N/A		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No. 6.5 of the aforesaid Circular	N/A		

20		<b>Responses to Audit Paras</b>		
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	√		