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PERFORMANCE REPORT

2024

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DEPARTMENT OF AGRARIAN DEVELOPMENT

Annual Performance Report for the year 2024

Name of the institutions- Department of Agrarian Services

Vote No - 281

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Chapter 01 – Summary on the implementation the profile of institution

1.1 Introduction

With the abolition of the Department of Food, which was existed at that time, Department of Agrarian Services had been established on 01 October 1957 with the objective of providing facilities required by the farmers of Sri Lanka. This Department, which had been enforced by the Paddy Land ct No. 01 of 1958, is at present functioning as the Department of Agrarian Development under Agrarian Development Act No. 46 of 2000.

1.2. Vision, Mission and Objectives of the institution

Vision

Sustainable development of the farming community of Sri Lanka and all agricultural lands.

Mission

Provision of institutional, assisting, legal and management services and ensuring their maintenance on timely requirements so as to obtain the optimum productivity from all agricultural lands and ensuring sustainable development of the farming community of Sri Lanka

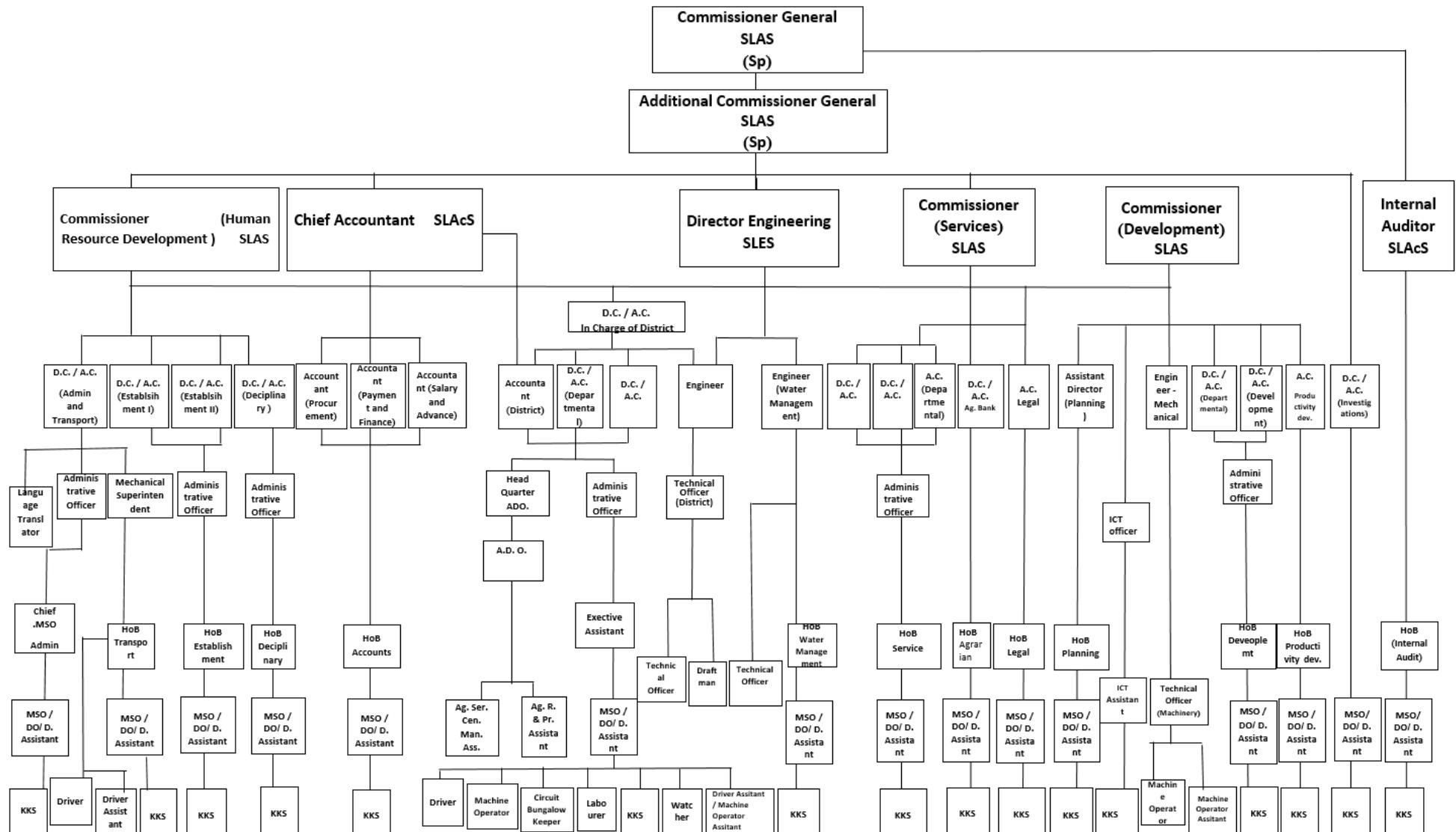
Objectives

- Making Provisions required to utilize agricultural lands in line with the agricultural Policies of the Government.
- Giving effect to the provisions for safeguarding cultivation rights of owners of agricultural lands, farmers, who are owners of agricultural lands, possessors/tenant cultivators.
- Formulation of orders for the registration and maintenance of farmers' organizations, female farmers' organizations, and ensuring the implementation of such provisions. Establishment of Agrarian development Councils, and making directions for the implementation of such councils and their supervision and development of establishment activities.
- Water management and irrigation management

Tasks

- Preparation of the Agricultural Land Register and Tenant Farmers' Register with the inclusion of information on agricultural lands in the areas of every Agricultural Development Council all over the Island and maintainence of these registers with necessary revisions and amendements in the maintaining agricultural lands
- Maintenance of the functions of Agrarian Tribunals and Reviewing Activities and taking necessary measures for settling the issues of tenant cultivators and other disputes of farmers connecting to agricultural lands.
- Implementation of the provisions of relevant to the productivity, protection, conservation, and management of minor irrigation industries and water resources and reconstruction and maintenance of all minor irrigations
- Taking legal actions against the parties, who violate Agrarian Development Act and the agriculture policies of the Government.
- Ensuring the efficiency and proper maintenance of service delivery to farmers by way of maintaining the functions of 25 Agrarian Development District Offices, 566 Agrarian Services Centers and 560 Farmers' Banks all over the Island.

1.1 Organizational Structure



1.5 Departments/Main Divisions of the Department under the Ministry/Divisional Secretariats under the District Secretariats

Nearly 15,738 Farmers' Organizations, specially 566 Agrarian Services Centers have been established under 25 District Offices covering Sri Lanka and they are functioning under direct supervision of the Commissioner General and Additional Director General..

1.5 Institutions/ Funds under the Ministry/ Department/ Provincial Council

Funds are provided for the pilot projects of Agrarian Banks (Farmers' Banks) under Farmers' Trust Fund of the Ministry of Agriculture and Agrarian Development Fund under the Department.

Further funds are provided for the activities of female farmers' organizations under the budget of the government by the Farmers' Trust Fund of the Ministry of Agriculture up to year 2018

Chapter 02 – Progress and future vision

2.1 Progress of the development programmes (Summary including physical progress)

- **Repairing Head Office and District Offices**

With a view to enhance the efficiency of the recipients and officers serving at the Head Office and District Offices, repairs of 18 projects under 9 District Offices have been concluded spending provisions of Rs. 20 million allocated under vote 281-1-1-0-2001. The amount spent as at 31.12.2024 is Rs. 19.23 million. Physical progress is 100%.



Repairing the District Office at Gampaha

- **Repairing vehicles of Head Office and District Offices**

Rs. 32 million has been allocated under vote 281-1-1-0-2003 for the repairs of vehicles under Head Office in order to utilize them an efficient manner. Amount spent as at 31.12.2024 is Rs. 17.89 million and the physical progress is 50%.

Rs. 35 million has been allocated under vote 281-2-2-0-2003 for the repairs of vehicles at District Offices and the amount spent as at 31.12.2024 is Rs. 3.71 million and the physical progress is 30%.

- **Requirement of furniture and office equipment at Head Office and District Offices**

With a view to enhance the efficiency of the officers serving at Head Office and District Offices, furniture and equipment have been purchased to the Head Office under the provision of Rs. 8 million allocated under vote 281-1-1-0-2102. For this purpose, the amount spent as at 31.12.2024 is Rs. 7.43 million and the physical progress is 92%.

Rs. 10 million has been allocated under vote 281-2-2-0-2102 for the requirement of furniture and equipment at District Offices. The amount spent as at 31.12.2024 is Rs. 6.29 million and the physical progress is 63%.

- **Training and capacity development**

With a view to enhance the capacity and efficiency of officers serving at Head Office and District Offices, 6 training programmes have been implemented under the provision of Rs. 10 million allocated under vote 281-1-1-0-2401 and the amount spent as at 31.12.2024 is Rs. 2.26 million and the physical progress is 40%.

- **Repairing Agrarian Services Centers and Fertilizer Stores**

With a view to enhance the efficiency of the officers serving at Agrarian Services Centers and recipients, and with a view to enhance the capacity of fertilizer stores, 203 repairs have been made at the Head Office, Agrarian Services Centers and fertilizer stores under the provision of Rs. 600 million allocated under vote 281-2-2-0-2001 and works of 195 projects have been completed. The amount spent as at 31.12.2024 is Rs. 523.04 million and physical progress is 82%.



A.S.C at Weke of Gampaha District

- **Repairing and purchasing machinery**

Agricultural machinery has been repaired with the utilization of Rs. 71.50 million allocated under vote 281-2-2-0-2002 for the manitenance of usable agri machinery and purchase of new machinery and the amount spent as at 31.12.2024 is Rs. 30.79 million. Phycical progress is 79%. However, programme for new purchasing has not been implemented under the provision of Rs. 5 million allocated under vote 281-2-2-0-2103.

- **Construction of new centers**

With a view to enhance the effiency of the officers serving at Agrarian Services Centers and recipients, the amount allocated under vote 281-2-2-0-2104 is Rs. 10 million. Under this, soil test has been conducted for the new construction of District Office at Polonnaruwa and the construction project of Agrarian Services Center at Iluppaikadavai of Manna district has been implemented. The amount spent as at 31.12.2024 is Rs. 4.65 million and physical pogress is 90%.

- **Development of minor irrigations and cultivation of barran paddy lands
(Land and land development)**

Activity	Amount allocated for 2024 (Rs. M.)	Amount spent as at 31.12.29024 (Rs.M.) 2024.12.31	Physical progress
Enhancing the productivity of under-utilized lands and not utilized agricultural lands	12.50	10.21	Under this, additional crops are cultivated in paddy lands. Under this, Mung, Kawpi, Undu and Peanuts have been cultivated in 600 acres of paddy lands in Mannar/Trincomalee/Anuradhapura/Polonnaruwa districts.
Promotion of home gardens	188.00	118.60	Planns have been made to establish 100,000 commercial home gardens. At present, 77,137 commercial home gardens are in operation.
Reconstruction of neglected lakes,	76.00	57.51	10 projects have been implemented. Works of 5 out of the above have been completed. Remaining projects are still being implemented.
Making minor repairs at minor irrigations, which are in operation. (Kickstart)	345.00	335.51	950 projects have been implemented. Works of 939 projects out of the above have been completed.

Reconsteruction of the infrastructure facilities of minor irrigations damaged by flood and special project for damages caused by flood	228.50	217.67	144 projects have been implemented. Works of 136 projects have been completed. Works of remaining 7 projects are in process.
Reconstruction of minor irrigations and anicuts	915.00	838.28	346 projects have been implemented. Works of 342 projects have been completed. Works of remaining projects are in process.
Establishment of a fund for the maintenance of selected minor irrigations.	20.00	16.30	Maintenance Fund has now been established whilst providing allocations for 167 lakes in Killinochchi, Batticaloa, Trincomalee, Puttalam, Vavuniya, Hambantota, Kurunegala, Monaragala and Anuradhapura
Reconstruction of Agri roads	175.00	162.75	92 projects have been implemented and works of all projects have been completed.
Reconstruction of agri-wells	15.50	13.54	62 projects have been implemented and works of 54 projects out of the above have been completed.
Development of Smart Model Villages	335.00	67.05	All projects are in process. Rs. 22 million is remaining as bills at hand and Rs. 140.86 million is as obligations as at 31.12.2024.
Preparation of digital agri land registers	30.00	25.06	Payments have been made for 130,247 paddy land plots surveyed.
Water Management Activity	87.35	62.28	Project for model lakes in dry zone, collection of agri weather data and data on rainfall and training of Welwidanes and obligation projects in 2023
Promotion of parachute cultivation	236.00	63.12	3,980,977 parachute trays have been distributed among districts. Rs. 176.12 million has been reported as at 31.12.2024 as bills at hand.
Cut-flower project, Nuwaraeliya district	30.00	29.92	Provisions have been released for 40 green houses and 75% of the construction works of green houses has been completed.
Erecting protection fence for seasonal crpos	25.00	24.55	26 projects of Trincomalee district have been commenced and their works have been completed.
Settling bills at hand in year 2023	131.50	125.30	Bills at hand have been settled
Obligation projects in 2023	65.00	57.19	Works of 9 agri-roads, 6 minor irrigations and 5 dilapidated lakes have been completed.
Cost for aids projects	56.00	42.22	
Remaining provisions	28.65	0.00	
Total	3000.00	2267.06	Rs. 219.06 million are reported as bills at hand at 31.12.2024 and Rs.170.53 million has been reported for obligation of 2025.



Cultivating Mung, Kawpi, Undu and Peanuts in paddy lands in Mannar/Trincomalee/Anuradhapura/Polonna ruwa/Rathnapura districts as additional crops under the project for the enhancement of productivity of under-utilized and not-utilized agriculture lands



Malgaslanda Lake in the area of Madagam Agrarian Services of Monaragala district



Construction of Werapola Aluthwewa in the area of Wariyapola A S C in Kurunegala district under the programme for reconstruction of minor irrigations

- **281-2-2-10-2506 Crop Diversification**

The amount allocated under this vote in year 2024 is Rs. 50 million. The amount spent is Rs. 43.98 million.

Activities conducted under this programme

- ✓ Rs. 16.79 million- for green houses in Nuwara eliya district.
- ✓ Rs. 14.60 million for study of water management in 4 selected lakes
- ✓ Making solutions after studying the issues on the sharing of water of Kithulpagamuwa canal of Nuwaraeliya district
 - Rs.3.45 million (Among paddy and vegetable farmers)

Projects implemented under other sources

Particulars of the projects implemented under foreign aids				
Serial No	(a) Name of the project	(b) Funding agency	(c) Estimated expenditure of the project (Rs. M)	(d) Project duration
1	Climate Integrated Management (CRIWMP)	Resilient Water Project	UNDP	536,477,868.76
2	Climate Smart Irrigated Agriculture Project	WORLD BANK	6,733,605,574.03	2020-2024
3	Project for minimizing adverse effects for small scale agri businesses (SARP)	IFAD	1,427,688,880.43	2021-2025

Future Vision

Making farmers familiar to the usage of modern technology for innovations to be made in agriculture field to be resilient to weather and climate changes, collection of timely data by digital systems and making correct decisions by providing them to farmers and sustainable agricultural development .

Special achievements

- I. Introducing certificates courses by our Department joining with Gampaha Wickramarachchi University of Indigenous Medicine for the officers of the Department and farmers.
- II. Signing an memorandum of understanding for sharing data between our Department and Department of Surveyor General .
- III. Declaring the official map giving boundaries of the areas of agrarian service prepared as per the Gazette notification issued at present for the delimitation of boundaries of Agriculture Research and Production Assistance Divisions by the Department of Agrarian Services. .
- IV. Developing fully operated lake in each district as a model lake in 16 districts for studying the sectors such as water management activities, operations and maintenance, and thereby giving opportunity to field officers and farmers to make studies and gain experiences..
- V. Installing two Lysimeters, which are used to measure the requirement of water for paddy cultivation, at the premises of the Regional Engineer's office of the Department of Irrigation at Huruluwewa and the Institute for Agri Technology and Rural Sciences of University of Colombo established at Hambantota.
- VI. Taking action to settle issues arisen in the distribution of water of Kithulpagamuwa canal in Nuwaraeliya district.
- VII. Conducting quality controlling tests under standards relevant to modification and construction of minor irrigations.
- VIII. Submitting a research report for the international conference for the building of sustainable environment

- IX. Introducing the water management between dry and wet zones for minor irrigations .
- X. Commencing data entry in website relevant to minor irrigation data base
- XI. Collecting data on rainfall and making officers aware in this regard preparing the magazine 'Diyawithara'
- XII. Conducting training workshops on the duties , responsibilities of welwidane and water contrloer and assisting groups, basic engineering knowledge on minor irrigation maintenance, and legal background for the benefit of officers.
- XIII. Establishing a new information system for the payment of allowances for actin duties of Agriculture Research and Production Assistants (Traning programmes have already been conducted in Kurunegala, Kegalle, Colombo, Kalutara, Gampaha, Puttalam, Anuradhapura , Polonnaruwa and Rathnapura districts and at present requets for acting duties are now submitted through this information system by Colombo, Gampaha, Kegalle and Kurunegala districts)
- XIV. Granting promotions to 5828 Agriculture Research and Production Assistants who have completed the service period prescribed for promotion to grade I of the service out of 6233 officers.
- XV. Conducting 38 efficiency bar examinations for departmental posts (3rd efficiency bar examination has been conducted for 4329 candidates of Agriculture Research and Production Assistants in 08 districts)
- XVI. Introducing new performance evaluation system for the following 04 posts.
 - Agriculture Research and Production Assistant
 - Management Assistant at Agrarian Services Center
 - Laborer,
 - Watcher 02 rounds of discussions have been conducted in Kegalle and Mathale in this regard

Challenges

- I. Non availability of officersd with specilzed technological knowledge in the Information and Technology Division to carry out maintenance of computer network system and procurement works.
- II. Dearth of staff (Even though a cadre of 19,764 has been approved for the Department, 6403 posts have fallen vacant as at 31.12.2024.)
- III. Even though pilot projeccts are conducted on computer systems, there are weakness such as lack of knowledge of officers on computer literacy, non availability of computer appliances at adequate level, weakness in intyernet networks .

Future targets

- I. Signing a Memorandum of Understanding between our Department and Department of Meterology for sharing data
- II. Signing a Memorandum of Understanding between our Department and Department of Rubber development for sharing data
- III. Establishment of modern network system at the Head Office of the Department
- IV. Completing the works for gazetting the orders of Agrarian Development Act once approval is received for them.
- V. Launching the phase two of model lakes programme in 16 districts.
- VI. Purchasing highr technological survey equipment to expedite the higher technological surveys of lakes

- VII. Conducting quality control tests under standards relevant to construction and modification works of minor irrigations.
- VIII. Conducting tests for verifying quality of water in lakes and cultivation wells.
- IX. Making special agri creations and introducing such creations.
- X. Implementing fully (100%) the new information system established on payment of acting salary of Agricultural Research and Production Assistants.
- XI. Recruitments
Making recruitments to 09 posts of Assistants Commissioner (Departmental) and 14 posts of Agrarian Development Officers (Special).
- XII. Further, letters have been sent to obtain approval for filling of remaining vacancies based on the vacancies reported in Departmental posts. Recruitments are to be made if the required approval is received.

Post	Number of vacancies
Assistant Commissioner (Departmental)	19 (Relevant approval has been granted by the cabinet decision no 22/1353/605/011 dated 23.09.2022 for recruitment officers for 09 vacancies.)
Agrarian Development Officer (Special)	19 (Relevant approval has been granted by the cabinet decision no 22/1353/605/011 dated 23.09. for recruitment officers for 14 vacancies.)
Agrarian Development Officer	128
Technological Assistant	05
Technical Officer (Civil)	28
Technical Officer (Mechanical)	05
Management Assistant at Agrarian Services Center	576
Agrarian Research and Production Assistant	3659

Dhammadika Ranatunga
Commissioner General Of Agrarian Development

Chapter 03- Financial performance as a whole for the period ended 31 December 2024

3.1. Statement of financial performance

ACA -F				
Financial performance for the period ended				
31.12.2024				
Revised budget provisions 2024		Note	Actual	
			2024	
			Rs.	Rs.
	Receipt of income			
-	Income tax	1	-	-
-	Local tax on goods and services	2	-	-
-	Tax on international trade	3	-	-
-	Income, which is not tax and other	4	-	-
-	Receipt of total income (a)		-	-
-	Receipts which are not income			
-	Treasury imprest		36,758,664,817	18,701,319,500
-	Deposits		4,380,623,593	38,483,519,937
-	Advance Accounts		235,624,178	223,914,354
-	Other receipts of main ledger accounts		624,491,994	417,398,788
-	Total receipts which are not income (b)		41,999,404,582	57,826,152,579
-	Difference between total receipts of income and total receipts, which are not income C = (a)+(b)		41,999,404,582	57,826,152,579
	Remittances to General Treasury (d)		138,444,799	2,322,858
	Net receipt of income and receipt, which are not income e = (c)-(d)		41,860,959,783	57,823,829,721
	Less : Expenses			
	Recurrent Expenditure			
10,453,560,000	Salaries, wages, and other employees' benefits	5	10,342,428,366	8,805,074,246
617,490,000	Other goods and services	6	523,419,639	430,750,446
32,322,363	Subsidiaries, grants and transfers	7	26,344,794	31,011,626
-	Payment of interest	8	-	-
13,527,637	Other recurrent expenditure	9	13,025,086	11,021,015
11,116,900,000	Total recurrent expenditure (f)		10,905,217,885	9,277,857,334
	Capital Expenditure			

758,500,000	Rehabilitation and improvement of capital assets	10	597,917,100	36,975,784	
36,860,000	Acquisition of capital assets	11	22,238,357	53,660,305	
-	Transfer of capital	12	-	-	ACA-2(ii)
-	Acquisition of financial assets	13	-	-	
10,000,000	Capacity development	14	2,400,144	3,816,467	
3,050,000,000	Other capital expenditure	15	2,315,880,743	2,650,917,915	
3,855,360,000	Total capital expenditure (g)		2,938,436,344	2,745,370,471	
	Payment of deposits		4,099,925,956	38,315,592,067	ACA-4
	Payment of advances		377,898,873	232,580,430	ACA-5
	Payment of other main ledger accounts		418,769	130,202	
	Expenditure of main ledger (h)		4,478,243,598	38,548,302,699	
14,972,260,000	Total expenditure i = (f+g+h)		18,321,897,828	50,571,530,505	
	Balance as at 31 December j = (e-i)		23,539,061,955	7,252,299,216	
	Balance as per imprest reconciliation statement		23,533,943,074	7,252,299,216	ACA-7
	Balance of imprest as at 31 December		5,118,881	-	ACA-3
			23,539,061,955	7,252,299,216	

3.2. State of Financial Performance

ACA-P			
Statement of Financial Performance			
As at 31. 12 .2024			
		Actual	
	Note	2024	2023
		Rs.	Rs.
<u>Non financial assets</u>			
Property, plant and equipment	ACA-6	5,503,791,591	11,942,898,221
<u>Financial assets</u>			
Advance Account	ACA-5/5(A)	442,512,841	300,238,147
Cash and cash equivalent	ACA-3	5,118,881	-
Total Assets		5,951,423,313	12,243,136,368
<u>Net Assets / Equity</u>			
Net assets to General Treasury		(608,978,177)	(470,555,235)
Reserve of property, plant and equipment		5,503,791,591	11,942,898,221
Reserve for rental and advance for work	ACA-5(B)	-	-
<u>Current Liabilities</u>			
Deposit Account	ACA-4	1,051,491,019	770,793,382
Balance of imprest	ACA-3	5,118,881	-
Total Liabilities		5,951,423,313	12,243,136,368

The accounts, which are submitted by form from page no 24 to 79 and ACA 1 to ACA 7 and pages of notes from 80 to 86 are also the parts included in this final account. These financial statements have been prepared as per the 150 and 151 of the Financial Regultions opf the Government and the provisions of Public Accounts Guidelines No 06/2024 dated 16.12.2024. It is hereby certified that the figures mentioned in the above final account, notes in relation to the same, and other accounts information have been reconciled with account books and they tally with those figures.

Further it is hereby certified that there is a productive internal control system in the reporting entity for financial control and reviews are made from time to time to supervise the productivity of internal control system and make necessary changes required for the implementation of such systems in a productive manner

.....
 Chief Accounting Officer Accounting Officer
 Name Name
 Post Post
 Date Date

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

3.4. Cash flow statement

ACA-C		
Cash flow statement for the year ended		
31.12.2024		
	Actual	
	2024	2023
	Rs.	Rs.
Cash flows derived from operational activities		
Total receipt from taxes	-	-
Charges, surcharges, fines and permits	-	-
Profit	-	-
Non income receipts	17,651,988,961	49,826,941,157
Income collected for other income heads	604,660,408	416,763,338
Receipts from imprest	36,758,664,817	18,706,319,500
Recovery of advances	248,011,450	230,081,211
Receipts from deposits	4,380,623,593	38,483,519,937
Cash flows derived from operational activities (a)	59,643,949,228	107,663,625,143
Less : Expenses in cash		
Personal salaries and wages and operational expenses	52,037,565,323	66,286,257,808
Subsidiaries and transfers	12,597,449	11,021,015
Expenditure made for other votes	418,769	127,802
Imprests settled to the General Treasury	138,444,799	7,322,858
Payment of advances	379,681,820	232,738,071
Payment of deposits	4,099,925,956	38,315,592,067
Cash flow spent for operational activities (b)	56,668,634,116	104,853,059,620
Net cash flow derived from operational activities (c)=(a)-(b)	2,975,315,112	2,810,565,523
Cash flows derived from investment activities		
Interests	-	-
Dividends	-	-
Provisions for removal of claims and sale of physical assets	19,831,587	633,050
Recoveries for equipment	-	-
Cash flows derived from investment activities (d)	19,831,587	633,050
Less : Expenses in cash		
Construction or purchase of physical assets and acquisition of other investments	2,995,146,699	2,811,198,573
Total cash flow spent for investment activities (e)	2,995,146,699	2,811,198,573
Net cash flows derived from investment activities (f)=(d)-(e)	(2,975,315,112)	(2,810,565,523)
Net cash flow derived from operational and investment activities (g)=(c) + (f)	(0)	0
Cash flows derived from financial activities		
Local loans	-	-
Foreign loans	-	-
Receipt of grants	-	-
Net cash flows derived from financial activities	-	-

(h)		
Less : Expenses		
Settling local loans	-	-
Repayment of foreign loans	-	-
Net cash flow spent for financial activities (i)	-	-
Cash flows derived from financial activities (j)=(h)-(i)	-	-
Net change in cash (l) = (g)+(j)	-	-
Opening cash balance as at 01 January	-	-
Closing cash balance as at 31 December	-	-

3.5 Basis for reporting

1) Objective for preparation

Financial Statements have been prepared as per 150 and 151 of the Financial Regulations of the Government and Public Accounts Guidelines No 06/2024 dated 16.12.2024

2) Measurement Basis

Financial statements have been prepared on historical cost and certain assets have been shown on re-estimated value. In case where it is not shown in another way, accounts are prepared on improved cash basis.

Financial statements have been shown to the nearest Rupee of SLR.

3) Identification of assets

Transfer and non transfer incomes are identified as income during the period, in which they are to be received, irrespective of the due period

4) Identifying and measuring property, plants and equipment

When there is an assurance that economic benefits relevant to the income are made to the institute, they are identified as properties, plants and equipment if they can be measured properly.

Properties, plants and equipment are identified to the cost and in case where form of cost is not applicable, the re-estimated value is applied.

5) Reserve of properties, plants and equipment

This reserve account is the account conforming to properties, plants and equipment

6) Cash and cash equivalents

Cash and cash equivalents as at 31 December 2024 consist of local currency notes and coins in circulation.

* In case where there are transactions specified to a certain reporting entity, they can be included in financial statements on the approval of the Department of Public Accounts. Further, revelations required for such specific transaction can be included under 'Basis for reporting'.

* Only the accounting policies relevant to the reporting entity should be revealed under basis for reporting.

3.7 Performance in the utilization of the allocated provisions

Category of provisions	Allocated provision		Actual expenditure	Utilized provision as a percentage of final provisions %	Rs.
	Initial provision	Final provision			
Recurrent	9,580,340,000	11,116,900,000	10,905,217,886	98.1	
Capital	3,855,360,000	3,855,360,000	2,938,436,344	76.2	
Grand Total	13,435,700,000	14,972,260,000	13,843,654,230		

3.8 Provisions granted to this Department as a representative of other Ministries/ Departments under F R 208

Serial No	Ministry/ Department which granted provisions	Vote No	Objective of the Provision	Provisions		Actual Expenditure	Utilized provision as a percentage of final provisions
				Initial Proviaison	Final Provision		
1	Ministry of Agriculture and Plantation Industries	118-02-03-021-1504	Granting financial assistance to farmers who cultivate paddy in paddy lands in Maha season 2023/24	6,000,000,000.00			
			Granting financial assistance to farmers who cultivate paddy in paddy lands in Maha season 2023/24	500,000,000.00			
Total				6,500,000,000.00			
			Granting financial assistance to farmers who cultivate paddy in paddy lands in Maha season 2023/24 – Taking over	(60,855,164.00)			
						6,439,144,836.00	
			Bearing utility charges for distribution of Urea imported under World Bank loan	11,139,908.00	11,139,908.00		
			Bearing utility charges for distribution of Urea 8,058,875 mt free of charge to farmers in Maha season under aids from Japan	4,835,625.00	4,835,625.00		

		For granting financial assistance to farmers who cultivate paddy in Yala season of 2024 in paddy fields- for April	4,000,000,000.00	
		For granting financial assistance to farmers who cultivate paddy in Yala season of 2024 in paddy fields- for May	3,500,000,000.00	
Total			7,500,000,000.00	
		For granting financial assistance to farmers who cultivate paddy in Yala season of 2024 in paddy fields- Taking over	(711,735,724.50)	
			6,788,264,275.50	
		Payment of money for fertilizer vouchers obtained by farmers, who cultivate paddy in Yala season of 2023 from private fertilizer companies	288,049,769.81	
		Payment of money for fertilizer vouchers obtained by farmers, who cultivate paddy in Yala season of 2023 from private fertilizer companies- Taking over	(18,007,898.00)	
			270,041,871.81	
		Granting financial assistance to farmers who cultivate paddy in paddy fields in Maha season of year 2024/25	4,000,000,000.00	4,000,000,000.00
		Granting financial assistance to farmers who cultivate paddy in paddy fields in Maha season of year	2,000,000,000.00	2,000,000,000.00

			2024/25				
			Granting financial assistance to farmers who cultivate paddy in paddy fields in Maha season of year 2024/25	1,000,000,000.00	1,000,000,000.00		
			Granting financial assistance to farmers who cultivate paddy in paddy fields in Maha season of year 2024/25	250,000,000.00	250,000,000.00		
			Granting financial assistance to farmers who cultivate paddy in paddy fields in Maha season of year 2024/25	650,000,000.00	650,000,000.00		
			Granting financial assistance to farmers who cultivate paddy in paddy fields in Maha season of year 2024/25	1,000,000,000.00	1,000,000,000.00		
			Granting financial assistance to farmers who cultivate paddy in paddy fields in Maha season of year 2024/25	1,000,000,000.00	1,000,000,000.00		
			Granting financial assistance to farmers who cultivate paddy in paddy fields in Maha season of year 2024/25	100,000,000.00	100,000,000.00		
Grand Total					23,513,426,516.31		
2	Ministry of Environment	160-02-03-138-2509 (13)	Suvadayi Bhumi Darshana project - Reconstruction of Widane wewae and Bulugaha wewa and construction of Hela Bojun hala	23,853,104.00	23,853,104.00	38,261,195.57	99.99

			Suvadayi Bhumi Darshana project- - Reconstruction of Widane wewae and Bulugaha wewa and construction of Hela Bojun hala	10,361,359.82	10,361,359.82		
			Construction of agri road of Kelewewa and construction of agri road of Palugasewwa	4,050,000.00	4,050,000.00		
Grand Total				38,264,463.82	38,264,463.82		
3	President Secretariat	001-02-06-020-2202(17)	Travelling and overtime costs incurred for distribution of Sunflower Oil to Jaffna District under the "Food for Assets Creation Projects"	17,219.52	17,219.52	17,219.52	100.00
4	Deopartment of Agriculture, Peradeniya	285-02-04-05-2507	Reconstruction of yank bund of Bata atha farm	8,115,330.00	8,115,330.00		
			Reconstruction of the lake at Karadiyanaru farm	11,300,000.00	11,300,000.00		
Grand Total					19,415,330.00	19,025,243.19	97.99
5	Election Commission	020-1-1-7-1409	Reimbursement of the payments made to the staff for election duties	1,754,884.00	1,754,884.00		
			- Killinochchi	234,699.36	234,699.36		
			- Mannar	253,309.00	253,309.00		
			- Matara	1,344,689.70	1,344,689.70		
			- Badulla	423,545.38	423,545.38		
			- Colombo	215,633.90	215,633.90		
			- Anuradhapura	1,184,805.78	1,184,805.78		
			- Mullativu	215,330.00	215,330.00		
			- Trincomalee	769,012.83	769,012.83		
				6,395,909.95	6,395,909.95	6,395,909.95	100

3.9 Performance in the reporting of non financial assets

Main ledger	Description of code	Balance as per the board of survey as at 31.12.2024	Balance as per statement of financial performance as at 31.12.2024	To be accounted in due course	Reporting progress as a percentage %
9151	Buildings	3,357,105,458.64	3,357,105,458.64	To be valued 3040 centers, 02 head office in due course	Value of all lands, buildings and machinery has been accounted. (100%)
9152	Machinery	1,458,914,559.59	1,458,914,559.59	-	
9153	Lands	572,951,854.04	572,951,854.04	To be valued 524 centers, 25 district offices and head office in due course.	
9154	Intangible assets	345,000.00	345,000.00	-	
9155	Biological assets	-	-	-	
9160	Works in progress	114,474,718.52	114,474,718.52	-	
9180	Assets issued on lease		-	-	100%

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Summary of expenditure as per programme for the year ended 31 December 2024

Vote no : 281		Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services					
Number of the programme as mentioned in annual estimate	Expenditure	Estimated budget provisions	Estimated supplementary provisions	Transfers as per F R 66/69	Total net provisions	Total expenditure	Net result Balance/(Exceeding)
		(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)=(4)-(5)
Programme (1)	(1) Recurrent	662,550,000	72,936,000	-	735,486,000	667,068,208	68,417,792
	(2) Capital	73,860,000	-	-	73,860,000	50,819,187	23,040,813
	Sub Total	736,410,000	72,936,000	-	809,346,000	717,887,395	91,458,605
Programme (2)	(1) Recurrent	8,917,790,000	1,463,624,000	-	10,381,414,000	10,238,149,678	143,264,322
	(2) Capital	3,781,500,000	-	-	3,781,500,000	2,887,617,157	893,882,843
	Sub Total	12,699,290,000	1,463,624,000	-	14,162,914,000	13,125,766,835	1,037,147,165
	Grand Total	13,435,700,000	1,536,560,000	-	14,972,260,000	13,843,654,230	1,128,605,770

.....
 Chief Finance Officer/ Chief Accountant/
 Director (Finance) /Commissioner (Finance)
 Date

ACA- 2(i)

Statement of expenditure as per programme

Rs.

Vote	Programme (1)					Programme (2)					Total Expenditure	
	Provision				Expenditure	Provision						
	Estimated budget provision	Estimated Supplementary Provision	Transfers as per F.R. 66/69	Total Net Provision		Estimated budget provision	Estimated Supplementary Provision	Transfers as per F.R. 66/69	Total Net Provisions			
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
Recurrent Expenditure												
Personal Emoluments	451,000,000	72,936,000	-	523,936,000	503,568,212	8,466,000,000	1,463,624,000	-	9,929,624,000	9,838,860,154	10,342,428,366	
1001 Salaries and wages	280,500,000			280,500,000	275,667,397	5,661,000,000			5,661,000,000	5,597,071,906	5,872,739,303	
1002 Overtime and holiday pay	45,000,000			45,000,000	31,100,126	20,000,000			20,000,000	17,071,643	48,171,769	
1003 Other allowances	125,500,000	72,936,000		198,436,000	196,800,689	2,785,000,000	1,463,624,000		4,248,624,000	4,224,716,605	4,421,517,294	
Travelling expenses	9,500,000		-	9,500,000	6,601,686	81,500,000		30,000,000	111,500,000	109,429,314	116,031,001	
1101 Local	8,000,000			8,000,000	6,238,266	80,000,000		30,000,000	110,000,000	108,717,425	114,955,691	
1102 Foreign	1,500,000			1,500,000	363,420	1,500,000			1,500,000	711,889	1,075,310	
Supplies	56,200,000		-	56,200,000	50,362,241	115,000,000		-	115,000,000	109,811,423	160,173,664	
1201 Stationary and office requirements	13,200,000			13,200,000	13,114,289	45,000,000			45,000,000	40,927,944	54,042,233	
1202 Fuel	3,500,000			3,500,000	3,368,584	1,000,000			1,000,000	560,655	3,929,239	

1203 Foods and uniforms	36,500,000			36,500,000	31,275,367	69,000,000			69,000,000	68,322,824	99,598,191
Travelling expenses	3,000,000			3,000,000	2,604,000				-		2,604,000
Maintenance expenses	71,500,000	-	-	71,500,000	57,204,796	83,000,000	-	(7,000,000)	76,000,000	60,162,709	117,367,504
1301 Vehicles	23,000,000			23,000,000	11,835,604	56,000,000			56,000,000	45,434,770	57,270,373
1302 Machines and Equipment	5,000,000			5,000,000	3,863,635	22,000,000		(7,000,000)	15,000,000	10,167,280	14,030,915
1303 Buildings and constructions	2,000,000			2,000,000	677,857	5,000,000			5,000,000	4,560,659	5,238,515
1304 Software maintenance	41,500,000			41,500,000	40,827,701						40,827,701
Services	68,100,000	-	-	68,100,000	44,979,753	115,690,000	-	(6,000,000)	109,690,000	84,867,717	129,847,471
1401 Transport	1,200,000			1,200,000	1,183,871	-			-	-	1,183,871
1402 Posts and Communication	16,000,000			16,000,000	8,261,998	20,000,000			20,000,000	16,409,698	24,671,695
1403 Electricity and water	16,200,000			16,200,000	12,560,869	18,000,000			18,000,000	16,149,061	28,709,930
1404 Lease rent and tax of local government taxes	1,000,000			1,000,000	957,120	900,000			900,000	851,333	1,808,454
1405 Cleaning and sanitary services	7,700,000			7,700,000	6,300,990	9,000,000			9,000,000	6,218,385	12,519,375
1407 Security services	5,000,000			5,000,000	4,803,242	3,000,000			3,000,000	352,053	5,155,295
1409 - 138 Machinery and office equipment service	1,000,000			1,000,000	954,407	3,790,000			3,790,000	2,291,911	3,246,318

agreement											
1409 - 139 vehicle Insurance	8,000,000			8,000,000	3,737,303	1,000,000			1,000,000		3,737,303
1409 - 140 Misc service expenses	12,000,000			12,000,000	6,219,953	60,000,000		(6,000,000)	54,000,000	42,595,276	48,815,229
Transfers	4,750,000	-	(427,637)	4,322,363	2,648,926	45,000,000		(17,000,000)	28,000,000	23,695,868	26,344,794
1506 Interest for property loans of public servants	4,750,000		(427,637)	4,322,363	2,648,926	45,000,000		(17,000,000)	28,000,000	23,695,868	26,344,794
Other Recurrent expenditure	1,500,000	-	427,637	1,927,637	1,702,594	11,600,000		-	11,600,000	11,322,492	13,025,086
1701 Losses and write off			427,637	427,637	427,637						427,637
1703 Implementing official language policy	1,500,000			1,500,000	1,274,957	11,600,000			11,600,000	11,322,492	12,597,449
Grand Total	662,550,000	72,936,000	-	735,486,000	667,068,208	8,917,790,000	1,463,624,000	-	10,381,414,000	10,238,149,678	10,905,217,886
Capital Expenditure											
<u>Rehabilitation and improvement of capital assets</u>											
	52,000,000	-	-	52,000,000	37,129,574	706,500,000		-	706,500,000	560,787,526	597,917,100
2001 Buildings and constructions	20,000,000			20,000,000	19,238,409	600,000,000			600,000,000	526,286,322	545,524,731
2002	-				-						

Machinery and equipment					71,500,000			71,500,000	30,790,181	30,790,181
2003 Vehicles	32,000,000			32,000,000	17,891,165	35,000,000		35,000,000	3,711,023	21,602,188
Acquisition of capital assets	11,860,000	-	-	11,860,000	11,289,469	25,000,000		-	25,000,000	10,948,888
2102 Furniture and office equipment	8,000,000			8,000,000	7,433,823	10,000,000		10,000,000	6,294,265	13,728,088
2103 Machinery and equipment					-	5,000,000		5,000,000	-	-
2104 Buildings and constructions					-	10,000,000		10,000,000	4,654,623	4,654,623
2108 Repayment of loan obtained for leased vehicles	3,860,000			3,860,000	3,855,646	-		-		3,855,646
Capacity development	10,000,000	-	-	10,000,000	2,400,144					2,400,144
2401 Staff Training	10,000,000			10,000,000	2,400,144					2,400,144
Other capital expenses	-	-	-	-	-	3,050,000,000		-	3,050,000,000	2,315,880,743
8-2104 Construction of stores for fertilizer						-		-	-	-
10-2507 Research and development						50,000,000		50,000,000	45,472,674	45,472,674
12-2105 Infrastructure facilities development						3,000,000,000		3,000,000,000	2,270,408,069	2,270,408,069
13-2506 Infrastructure								-	-	-

facilities development											
Grand Total	73,860,000	-	-	73,860,000	50,819,187	3,781,500,000	-	-	3,781,500,000	2,887,617,157	2,938,436,344
Grand total of recurrent and capital expenditure	736,410,000	72,936,000	-	809,346,000	717,887,395	12,699,290,000	1,463,624,000	-	14,162,914,000	13,125,766,835	13,843,654,230

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Chief Finance Office/Chief Accountant Director (Finance)/Commissioner (Finance)

Date:

ACA2(ii)

Statement of expenditure for the year ended 31 December 2024

Vote No. : 281

Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services

Rs.

Vote	Note	Financial Code Number	Provision			Expenditure	Net Effect	
			(1)	(2)	(3) (-)/+((4)=(1)+(2))+(3)		(5)	(6)
Recurrent Expenditure	-							
Programme (1)	-							
Pro./Project./Sub Proj./Vote No								
Salaries, wages and other employees' benefits classified as per vote	5							
Personal	-				-			

Emoluments											
1001 Salaries and wages		280,500,000		-	280,500,000	275,667,397		275,667,397	4,832,603	2	
1002 Overtime and holiday pay											Rs. 305,934.32 and Rs. 1,738,844.72 have been noted as obligations and liabilities respectively of 2024. A balance of provisions is shown as a result of restricting overtime payments and holiday pay in order to controlling state expenses, and restricting the expected expenses of Aluth Sahal Mangalyaya subject to strict financial policies as per National Busget Circular No 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury. Action has been taken to bear overtime allowances by administrative expenses born for specified projects identified in the analysis of overtime and holiday pay.
		45,000,000		-	45,000,000	31,100,126		31,100,126	13,899,874	31	
1003 Other allowances		125,500,000	72,936,000	-	198,436,000	191,323,709	5,476,980.00	196,800,689	1,635,311	1	
Total		451,000,000		-	523,936,000	498,091,232	5,476,980	503,568,212	20,367,788	4	
Other goods and services classified as per vote	6										
<u>Travelling Expenses</u>	-										

1101 Local										22	Probisions could be saved as a result of making restrictions in the Head Office for expenses of the state as per National Budget Circular 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury on controlling state expenses in 2024 and as a result of showing Rs. 1,023,675.18as obligations. Further, transport fees have been decreased by a considerable percentage. In the analysis of travelling expenses, action has been taken to bear travelling expenses born for the specific project activities by administrative expenses.
		8,000,000		-	8,000,000	6,238,266		6,238,266	1,761,734		
1102 Foreign											A balance of provision is shown as a result of restricting foreign travelling as per National Budget Circular 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury on controlling state expenses in 2024.
		1,500,000			1,500,000	363,420		363,420	1,136,580	76	
Total (a)		9,500,000		-	9,500,000	6,601,686		6,601,686	2,898,314	31	
Supplies											
1201 Stationary and office requirements		13,200,000		-	13,200,000	13,114,289		13,114,289	85,711	1	
1202 - 002 Fuel		3,500,000		-	3,500,000	3,368,584		3,368,584	131,416	4	
1202 - 009 Fuel		36,500,000		-	36,500,000	31,275,367		31,275,367	5,224,633	14	Rs. 587,251.39 is shown as obligations in 2024. A balance of provision is shown as a result of restricting foreign

												travelling as per National Budget Circular 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury on controlling state expenses in 2024. Price of fuel at the time of preparing budget has decreased unexpectedly in 2024. Further, action has been taken to bear expenses for specific projects identified in fuel expenses analysis by administrative expenses.
1203 - 002 Food and uniforms		3,000,000		-	3,000,000	2,604,000		2,604,000	396,000	13		Provisions were remained unspent as a result of not submitting vouchers by officers for uniform allowance as expected.
Total (b)		56,200,000		-	56,200,000	50,362,241		50,362,241	5,837,759	10		
<u>Maintenance Expenses</u>	-											
1301 Vehicle		23,000,000		-	23,000,000	11,835,604		11,835,604	11,164,396	49		Rs. 156,605.67 has been noted as obligations of 2024. Delay in submitting bills for repaired vehicles. Non receipt of recommendations for making payments for the repaired vehicles. As a result of delaying agreements with insurance companies for payments for the insured vehicles submission of billd is also delayed.
1302 Machinary and equipment		5,000,000		-	5,000,000	3,863,635		3,863,635	1,136,365	23		Since instructions have been given by National Budget Circular 4/2023 of the Ministry of Finance, Economic Stability and National Policies not to

											include provisions for new purchases, estimates have been prepared based on the expenses expected in the vote for maintenance of machinery and equipment. However expenses were not incurred as expected and it has resulted in a balance in above provisions.
1303 Buildings and constructions		2,000,000		-	2,000,000	677,857		677,857	1,322,143	66	Since the divisions of the Department premises were modified, no minor repaires were required as expected. Therefore, these balances incurred.
1304 Software maintenance		41,500,000		-	41,500,000	40,827,701		40,827,701	672,299	2	
Total (c)		71,500,000		-	71,500,000	57,204,796		57,204,796	14,295,204	20	
Services											
1401 Transport		1,200,000		-	1,200,000	1,183,871		1,183,871	16,129	1	
1402 Posts and telecommunication		16,000,000		-	16,000,000	8,261,998		8,261,998	7,738,002	48	Expenses were not arisen as expected due to calling information online, calling information for fertilizer by software and and sending information in the same way, following National Budget Circular 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury for controlling the expenses of state.

1403 Electricity and water												Rs. 1,334,648.33 has been noted as obligations of year 2024. The unit price of electricity was at a higher level at the time of the budget and estimates has been prepared accordingly. But the consumer was given assistance by reducing the unit price of water and electricity in 2024, a balance is shown in this vote. Further, the repairing of old air conditioners have caused for the reduction of electricity bill at a considerable level.
		16,200,000		-	16,200,000	12,560,869		12,560,869	3,639,131	22		
1404 Lease rent and taxes of Local Government Institutions		1,000,000		-	1,000,000	957,120		957,120	42,880	4		
1405 Cleaning and sanitary services		7,700,000		-	7,700,000	6,300,990		6,300,990	1,399,010	18		Rs. 645,000 has been noted as obligations of year 2024 and there is a balance of provision as a result of carrying out cleaning works by Multi Duty Employees at the end of 2023 after recruiting them for service.
1407 Security services		5,000,000		-	5,000,000	4,803,242		4,803,242	196,758	4		
1409 - 138 Machinery and office equipment service agreements		1,000,000		-	1,000,000	954,407		954,407	45,593	5		

1409 - 139 Vehicle insurance											Since the market value of vehicles has escalated as a result of restricting vehicle importation, estimates were prepared with the expectation that insurance companies would increase their charges for insurance coverages. However it could save provisions as the Sri Lanka Insurance, which has been selected by competitive bidding method, agreed to give us insurance coverage with bonus.
		8,000,000		-	8,000,000	3,737,303		3,737,303	4,262,697	53	
1409 - 140 Misc service expenses											Rs. 1,558,567.61 has been noted as an obligation. Such balance is shown as a result of conducting meetings of Deputy and Assistant Commissioners online and restricting the expenses estimated for efficiency bar examinations of the officers of the Department.
		12,000,000		-	12,000,000	6,144,640	75,313.50	6,219,953	5,780,047	48	
Total (d)		68,100,000		-	68,100,000	44,904,440	75,314	44,979,753	23,120,247	34	
Total expenditure for other goods and services (a+b+c+d)		205,300,000		-	205,300,000	159,073,162	75,314	159,148,476	46,151,524	22	
Transfers, grants and aids classified as per vote	7										
Transfers	-										

1506 Interest for property loans of public servants												Even though it was expected at the time of preparing estimates in 2024 that the Government banks would provide property loans to public servants, no contribution of the government has made for the property loans.
		4,750,000		(427,637)	4,322,363	2,648,926		2,648,926	1,673,437	39		
Total		4,750,000		(427,637)	4,322,363	2,648,926		-	2,648,926	1,673,437	39	
Other recurrent expenditures classified as per the vote	9											
1701 Losses and write off				427,637	427,637	427,637		427,637		-	0	
1703 Implementation of Official Language Policy		1,500,000		-	1,500,000	1,274,957		1,274,957	225,043	15		Provisions were remaining unspent as officers could not acquire competency in language as expected.
Total		1,500,000		427,637	1,927,637	1,702,594		-	1,702,594	225,043	15	
Programme (1)	-											
Total of all recurrent expenditures (Note 5-9)		662,550,000		-	735,486,000	661,515,914	5,552,294	667,068,208	68,417,792	9		
Capital Expenditure	-											
Programme (1)	-											
Classification of state expenditure as per vote												
Rehabilitation and improvement in capital assets	10											
2001 Buildings and constructions		20,000,000		-	20,000,000	19,238,409		-	19,238,409	761,591	4	

2003 Vehicles												Delay in submitting bills for the vehicles which have been repaired. Non receipt of recommendations for making payments for repaired vehicles. Delay in submitting bills due to the delay in making concurrences with insurance companies when making payments for insured vehicles.
			32,000,000			32,000,000	17,891,165		17,891,165	14,108,835	44	
Total (a)			52,000,000		-	52,000,000	37,129,574	-	37,129,574	14,870,426	29	
Acquisition of capital assets	11											
2102 Furniture and office equipment												When considering the entry of Rs. 281,784.00 out of the balance of this vote as an obligation, considerable balance of provision is not shown.
			8,000,000			8,000,000	7,433,823		7,433,823	566,177	7	
2108 Repayment of loans for leased vehicles			3,860,000		-	3,860,000	3,855,646		3,855,646	4,354	0	
Total (b)			11,860,000		-	11,860,000	11,289,469	-	11,289,469	570,531	5	
Capacity development	14											
2401 Staff Training												Entering Rs. 5,168,271.00 out of the balance of this vote as an obligation. A balance is shown as a result of restricting training in order to control the expenses of the government as per the National Budget Circular 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury.
			10,000,000			10,000,000	2,400,144		2,400,144	7,599,856	76	
Total (e)			10,000,000		-	10,000,000	2,400,144	-	2,400,144	7,599,856	76	

Other capital expenses	15											
12-2105 Lands and land development												
10-2507 Research and development												
2509 Other												
Total (f)												
<u>Programme (1)</u>	-											
Total expense in the investment of state (a+b+c+d+e+f)		73,860,000		-	73,860,000	50,819,187		-	50,819,187	23,040,813	31	-
Grand total of all expenses (Note 5-15)		736,410,000		-	809,346,000	712,335,102	5,552,294	717,887,395	91,458,605	11	-	

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

ACA-2(ii)

Statement of expenditure for the year ended 31 December 2024

Vote No : 281 Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services

Rs.

Vote	Note	Finance Code No	Provision				Expenditure			Net Effect		
			Annual Budget Provision	Provisions from supplementary estimate	Transfer as per F R 66/69	Total Net Akllocations	Expenses as per cash register	Expenses made by other Ministries/ Departments as per F R 208 (As per printed notes of General Treasury)	Total Expenditure	Balance / (Exceeding)	(9)=(8)/(4)*100	
Recurrent Expenditure	-		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	Balance/ (Exceeding) As a percentage of the revised estimate
Programme (2)	-											
Prog./Proj./Sub Proj./Vote												Reasons for changes

No											
Salaries, wages and other employees' benefits classified as per vote	5										
Personal salaries and wages	-										
1001 Salaries and wages		5,661,000,000	-	-	5,661,000,000	5,597,071,906		5,597,071,906	63,928,094	1	
1002 Overtime and holiday pay										15	A balance is shown in provisions as a result of restricting overtime and holiday pay as per the National Budget Circular 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury on controlling expenses of the government and
		20,000,000	-	-	20,000,000	17,071,643		17,071,643	2,928,357		

											restricting expected expenses for the Alutha Sahal Mangalyaya. Expenses born for the projects activities identified specifically in the analysis of overtime and holiday pay were settled by administrativ e expenses.
1003 Other allowances		2,785,000,000	1,463,624,000	-	4,248,624,000	4,195,192,470	29,524,135	4,224,716,605	23,907,395	1	
Total		8,466,000,000	1,463,624,000	-	9,929,624,000	9,809,336,019	29,524,135	9,838,860,154	90,763,846	1	
Other goods and services classified as per vote	6										
<u>Travelling Expenses</u>	-										
1101 Local		80,000,000		30,000,000	110,000,000	108,717,425		108,717,425	1,282,575	1	
1102 Foreign										53	A balance is shown in provisions as a result of restricting expenses for
		1,500,000		-	1,500,000	711,889		711,889	788,111		

										foreign travelling as per the National Budget Circular 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury on controlling expenses of the government.
Total (a)		81,500,000		30,000,000	111,500,000	109,429,314	-	109,429,314	2,070,686	2
Supplies	-							-	-	
1201 Stationary and office requirements										9
		45,000,000		-	45,000,000	40,827,382	100,562	40,927,944	4,072,056	When considering the obligation and liabilities of Rs. 1,488,138.00 and Rs. 235,623.20 respectively, the balance of this vote is 5%.
1202 - 002 Fuel										44
		1,000,000			1,000,000	560,655		560,655	439,345	Releasing a more provision than the estimated

												provision prepared for year 2024 by the Department of National Budget.
1202 - 009		69,000,000		-	69,000,000	68,322,824		68,322,824	677,176	1		
Total (b)		115,000,000		-	115,000,000	109,710,861	100,562	109,811,423	5,188,577	5		
Maintenance expenses	-											
1301 Vehicles										19	Rs. 2,576,300 and Rs.398,400.0	0 have been noted as obligations and liabilities of year 2024 respectively. Submission of the bills for vehicle repairs with a delay. Non-receipt of recommendations for the payment vehicles which have been repaired. Delay occurred in submitting bills as a
		56,000,000		-	56,000,000	45,434,770		45,434,770	10,565,230			

								result delay occurred in making agreement with insurance company in the payment of bills for insured vehicles.	
1302 Machinery and equipment								32	Since instructions have been given not to include provisions for new purchases when calling budgets as per National Budget Circular 4/2023 of the Ministry of Finance, Economic Stabilization and National Policies, estimates have been prepared based on the expenses
									22,000,000 (7,000,000) 15,000,000 10,167,280 10,167,280 4,832,720

											which are expected in the vote for maintenance of machinery. However, there is a balance in provisions as no expense has incurred as expected.
1303 Buildings and constructions		5,000,000	-	5,000,000	4,560,659		4,560,659	439,341	9	There is a balance of provisions due to non occurring minor repairs in the office as expected..	
Total (c)		83,000,000	(7,000,000)	76,000,000	60,162,709	-	60,162,709	15,837,291	21		
Services	-										
1401 Transport		-	-	-	-	-	-	-	18	Since particulars have been called and sent online and through software for fertilizer as per the National Budget Circular 01/2024	
1402 Posts and telecommunication		20,000,000	-	20,000,000	16,409,698		16,409,698	3,590,302			

										dated 10.01.2024 issued by the Secretary of the Department of General Treasury on controlling expenses of the government, expenses did not incur as expected in the vote.
1403 Electricity and water									10	A unit price of electricity was at a higher level at the time of calling budget in 2024 and therefore, estimates have been prepared accordingly. However, relief has been provided to consumer in 2024 reducing the
	18,000,000			-	18,000,000	16,149,061		16,149,061	1,850,939	

											unit price of water and electricity and therefore there is a balance in this vote.
1404	Lease rent and taxes of Local Government Institutions									5	As a result of paying the rates for year 2024 as a lump sum amount, the Department has been given a discount. There is a balance in provisions as no expense has incurred as expected.
		900,000		-	900,000	851,333		851,333	48,667		
1405	Cleaning and Sanitary Services									31	A balance is shown in the provisions a result of carrying out cleaning services by multi duty employees after recruiting them at the end of 2023.
		9,000,000		-	9,000,000	6,218,385		6,218,385	2,781,615		

1407 Security Services							88	Rs. 450,000.00 has been entered as obligations. Estimates for expenses have been prepared for obtaining security services from external institutes for the District Offices when preparing budget for 2024. However, there is a balance in provisions as a result of carrying out security services by multi duty employees after recruiting them.
	3,000,000		-	3,000,000	352,053	352,053	2,647,947	

1409 - 138 Machinery, and Office Equipment Service Agreements									40	Most of institutes rejected to make agreements for services as machinery and equipment are outdated. Therefore, services and minor repairs were obtained depending on the requirement.
		3,790,000		-	3,790,000	2,291,911		2,291,911	1,498,089	
1409 - 139 Vehicle Insurance									100	Since the prices of vehicles in the market increased considerably after restricting vehicle importation and therefore, budget estimates were prepared with the expectation that
		1,000,000		-	1,000,000	-		-	1,000,000	

										insurance companies would increase their insurance prices. However, Sri Lanka Insurance Company, which was selected by competitive bidding system has agreed to give insurance coverages to Department with discounts and bonus, there was a balance in provisions.
1409 - 140 Misc Services Expenses									21	Since it was unable to conduct disciplinary inquiries in the pre-planned manner, a considerable amount of provisions
	60,000,000		(6,000,000)	54,000,000	36,866,799	5,728,477	42,595,276	11,404,724		

												was remaining unspent for the estimates made for such inquiries. Further, the expense estimated for Aluth Sahal Mangalyaya was also restricted due to managing expenses.	
Total (d)		115,690,000		-	(6,000,000)	109,690,000	79,139,241	5,728,477	84,867,717	24,822,283	23		
Total expenditure for other goods and services (a+b+c+d)		395,190,000		-	17,000,000	412,190,000	358,442,125	5,829,038	364,271,163	47,918,837	12		
Transfers, grants and aids classified as per vote	7												
Transfers	-												
1506 Interest for the property loans of Public Servants												Even though it was expected that state banks would provide property loans to	
		45,000,000		-	(17,000,000)	28,000,000	23,695,868		23,695,868	4,304,132	15		

												public officers when preparing budget for 2024, no contribution from the government was made for new property loans.
Total		45,000,000		-	(17,000,000)	28,000,000	23,695,868	-	23,695,868	4,304,132	15	
Other recurrent expenditures classified as per the vote	9											
1703 Implementation of the official language policy		11,600,000		-	-	11,600,000	11,322,492		11,322,492	277,508	2	
Total		11,600,000		-	-	11,600,000	11,322,492	-	11,322,492	277,508	2	
Programme (2)	-									-	-	
Total of all recurrent expenditures (Note 5-9)		8,917,790,000	1,463,624,000		-	10,381,414,000	10,202,796,504	35,353,173	10,238,149,678	143,264,322	1	
Capital Expenditure	-											
Programme (2)	-											
the expenditure of the government												

for investments as per votes											
Rehabilitation and improvement of capital assets	10										
2001 Buildings and constructions		600,000,000	-	-	600,000,000	526,286,322		526,286,322	73,713,678	12	It has become impossible to carry out repairs at A S Centers as planned due to adverse weather situation.
2002 Machinery and equipment		71,500,000	-	-	71,500,000	30,790,181		30,790,181	40,709,819	57	Due to climatic reasons, it was not possible to operate the machines as planned, resulting in a shortfall in funding.
2003 Vehicles		35,000,000	-	-	35,000,000	3,711,023		3,711,023	31,288,977	89	Delay in submitting bills for the vehicles repaired. Non receipt of recommendations for making payments for repaired

											vehicles. Delay in submitting bills due to the delay occurred in making agreements with insurance companies for making payment for insured vehicles.
Total (a)		706,500,000		-	-	706,500,000	560,787,526	-	560,787,526	145,712,474	21
Note - 11											
Acquisition of capital assets											
2102 Furniture and office equipment										37	Since the expenses of the government have been restricted as per the National Budget Circular 01/2024 dated 10.01.2024 issued by the Secretary of the Department of General
		10,000,000		-	-	10,000,000	6,294,265		6,294,265	3,705,735	

											Treasury on controlling expenses of the government, a balance is shown in the provisions.
2103 Machinery and equipment										100	Provision of Rs. 3000 million has been granted for development projects under vote 12-2015 and a request was made for Rs. 30 million but only Rs. 5 million has been given by the budget. A balance is shown in provisions as that amount was not adequate to purchase machinery.
		5,000,000	-		5,000,000	-		-	5,000,000	53	When considering the note of
2104 Buildings and constructions		10,000,000	-		10,000,000	4,654,623		4,654,623	5,345,377		

													Rs. 5,133,360.53 as the obligations of year 2024, no balance is shown.
Total (b)		25,000,000		-	-	25,000,000	10,948,888	-	10,948,888	14,051,112	56		
Capacity development	1												
2401 Staff Training	4												
Total (e)													
Other capital expenditure	1												
8-2104 Construction of stores for fertilizers	5			-		-	-		-	-			
10-2507 Research and development												9	Rs. 938,073.15 has been noted as obligations and liabilities of year 2024. Even though it has been planned to apply precast concrete for minor irrigations, it was proved at the study that using fiber is
		50,000,000		-		50,000,000	45,472,674		45,472,674	4,527,326			

more environmentally friendly than making them by concrete. Even though a small model has been prepared for study purposes, it was not sufficient to apply at actual size. Preparation of minor irrigation data base could not be completed for taking action to identify minor irrigation priority method. When attention is paid to matters such as finding engineering

											solutions to minimize becoming paddy lands barren fields, damages caused to minor irrigations due to flood and heavy rains, there was no enough time to make solutions due to lack of officers.
12-2105 Lands and land development										24	Rs326,797,053.72 and Rs. 69,551,448.95 hja ve been noted as obligations and liabilities of 2024 respectively. . 2024. Further a balance is shown here as a result of the inability to commence and conclude all development

													activities as expected due to bad weather.
12-2506 Development of infrastructure facilities				-	-			-	-	-			
Total (f)		3,050,000,000		-	-	3,050,000,000	2,315,287,439	593,304	2,315,880,743	734,119,257	24		
Programme (2)	-								-	-			
Total expenditure of the investments of Government (a+b+c+d+e+f)		3,781,500,000		-	-	3,781,500,000	2,887,023,853	593,304	2,887,617,157	893,882,843	24		
Total of all expenditures (Note 5-15)		12,699,290,000	1,463,624,000		-	14,162,914,000	13,089,820,357	35,946,477	13,125,766,835	1,037,147,165	7		

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

ACA-2(iii)

Clarifications for the variances between initial and revised estimate of expenditure

Vote No : 281 Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services

Rs.

Vote	Note	Description	Initial Estimate of Expenditure	Revised estimate of expenditure	Difference	Difference as a % of the initial estimate of expenditure	Reasons for differences
			Rs.	Rs.			
Recurrent Expenditure	-						
Programme (1)	-						
Prog/Proj/Sub Proj/Vote No							
Salaries wages and other employees' benefits classified as per vote	5						
Personal Emoluments	-						
1001 Salaries and wages			280,500,000	280,500,000	-	-	
1002 Overtime and holiday pay			45,000,000	45,000,000	-	-	
1003 Other allowances			125,500,000	198,436,000	(72,936,000)	(58)	Making additional provisions to pay cost of living allowance as per Public Adminmistration Circular No 03/2024 of the Secretary of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government and making additional [provisions by supplementary estimates to pay the special allowance to thwe officers in executive category as per Public Administration Circular No 18/2015 (v) dated 27.06.2024
Total			451,000,000	523,936,000	(72,936,000)	(16)	
Other goods and services classified as per the vote	6						
Travelling expenses	-						
1101 Local			8,000,000	8,000,000	-	-	

1102 Foreign		1,500,000	1,500,000	-	-	
Total (a)		9,500,000	9,500,000	-	-	
Supplies	-					
1201 Stationery and office requirements		13,200,000	13,200,000	-	-	
1202 - 002 Fuel		3,500,000	3,500,000	-	-	
1202 - 009 Fuel		36,500,000	36,500,000			
1203 - 002 Food and uniform		3,000,000	3,000,000	-	-	
Total (b)		56,200,000	56,200,000	-	-	
Maintenance Expenses	-					
1301 Vehicles		23,000,000	23,000,000	-	-	
1302 Machinery and equipment		5,000,000	5,000,000	-	-	
1303 Buildings and constructions		2,000,000	2,000,000	-	-	
1304 Maintenance of software		41,500,000	41,500,000	-	-	
Total (c)		71,500,000	71,500,000	-	-	
Services	-					
1401 Transport		1,200,000	1,200,000	-	-	
1402 Posts and communication		16,000,000	16,000,000	-	-	
1403 Electricity and water		16,200,000	16,200,000	-	-	
1404 Lease rent and taxes of Local Government Institutions		1,000,000	1,000,000	-	-	
1405 Cleaning and sanitary services		7,700,000	7,700,000	-	-	
1407 Security services		5,000,000	5,000,000			
1409 - 138 Machinery and equipment services agreements		1,000,000	1,000,000	-	-	
1409 - 139 Vehicle insurance		8,000,000	8,000,000	-	-	
1409 - 140 Misc services expenses		12,000,000	12,000,000			
Total (d)		68,100,000	68,100,000	-	-	
Total expenditure for other goods and services (a+b+c+d)		205,300,000	205,300,000	-	-	
Transfers, grants and aids classified as per the vote	7					
Transfers	-					
1506 Interest of property loans granted to public servants		4,750,000	4,322,363	427,637	9	

Total			4,750,000	4,322,363	427,637	9	
Other recurrent expenditures classified as per the vote	9						
1701 Losses and write off			0	427,637	(427,637)	0	Making provisions from vote 281-2-2-0-1506 for writing off loans, balances in arrears, which cannot be recovered for several years (As per the letter of the Ref No: MAFD/ACC/06/DAD-Other approved by the Secretary of the Ministry of Agriculture)
1703 Implementation of the Official Language Policy			1,500,000	1,500,000	-	-	
Total			1,500,000	1,927,637	(427,637)	(29)	
<u>Programme (1)</u>	-						
Total of all recurrent expenditures (Note 5-9)			662,550,000	735,486,000	(72,936,000)	(11)	
Capital Expenditure							
<u>Programme (1)</u>							
Classification of the expenditures in the investments of the state as per vote							
Rehabilitation and improvement of capital expenditure	10						
2001 Buildings and Constructions			20,000,000	20,000,000	-	-	
2003 Vehicles			32,000,000	32,000,000	-	-	
Total (a)			52,000,000	52,000,000	-	-	
Acquisition of capital assets	11						
2102 Furniture and office equipment			8,000,000	8,000,000	-	-	
2108 Repayment of loan for vehicles on lease			3,860,000	3,860,000	-	-	
Total (b)			11,860,000	11,860,000	-	-	
Capacity Development	14						
2401 Staff Training			10,000,000	10,000,000	-	-	
Total (e)			10,000,000	10,000,000	-	-	
Other capital expenditure	15						
12-2105 Lands and land development							
2507 Research and development							

2509 Other						
Total (f)						
<u>Programme (1)</u>	-					
Total expenses in the investments of the state (a+b+c+d+e+f)		73,860,000	73,860,000	-	-	
Total of all expenses (Note 5-15)		736,410,000	809,346,000	(72,936,000)	-	

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

ACA 2(iii)

Clarifications for the variances between initial and revised estimate of expenditure

Vote No : 281 **Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services**

Rs.

Vote	Note	Description	Initial estimate of expenditure	Revised estimate of expenditure	Difference	Difference as a % of the initial estimate of expenditure	Reasons for differences
			Rs.	Rs.			
Recurrent Expenditure	-						
Programme (2)	-						
Prog. /Proj./Sub Pro./Vote							
Salaries wages and other employees' benefits classified as per the vote	5						
Personal emoluments	-						
1001 Salaries and wages			5,661,000,000	5,661,000,000	-	-	
1002 Over time and holiday pay			20,000,000	20,000,000	-	-	
1003 Other allowances			2,785,000,000	4,248,624,000	(1,463,624,000)	(53)	Making additional provisions by supplementary estimates for the payment of cost of living allowance as per Public Administration Circular 03/2024 dated 10.01.2024 of the Secretary of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government and payment of special allowances to officers in the executive grade of public service as

						per P A Circular 18 /2015 (V) dated 27.06.2024.
Total		8,466,000,000	9,929,624,000	(1,463,624,000)	(17)	.
Other goods and services classified as per vote	6					
Travelling Expenses	-					
1101 Local		80,000,000	110,000,000	(30,000,000)	(38)	Making provisions by FR 66 from votes 281-2-2-0-1506, 281-2-2-0-1409 - 140 and 281-2-2-0-1302 as the travelling expenses for project supervision and payment of arrears of travelling expenses of field officers for several years
1102 Foreign		1,500,000	1,500,000	-	-	
Total (a)		81,500,000	111,500,000	(30,000,000)	(37)	
Supplies	-					
1201 Stationery and office requirements		45,000,000	45,000,000	-	-	
1202 - 002 Fuel		1,000,000	1,000,000	-	-	
1202 - 009 Fuel		69,000,000	69,000,000	-	-	
Total (b)		115,000,000	115,000,000	-	-	
Maintenance expenses	-			-		
1301 Vehicles		56,000,000	56,000,000	-	-	
1302 Machinary and equipment		22,000,000	15,000,000	7,000,000	32	Since no expense has to be made for repairs in this vote as expected, remaining excess has utilized for provisions required under vote 281-2-2-0-1101 , where a deficit has incurred due to travelling expenses
1303 Buildings and constructions		5,000,000	5,000,000	-	-	
Total (c)		83,000,000	76,000,000	7,000,000	8	
Services	-					
1401 Transport		-	-	-	-	

1402 Posts and telecommunication		20,000,000	20,000,000	-	-	
1403 Electricity and water		18,000,000	18,000,000	-	-	
1404 Rental and taxes of Local Government Institutions		900,000	900,000	-	-	
1405 Cleaning and sanitary services		9,000,000	9,000,000	-	-	
1407 Security Services		3,000,000	3,000,000	-	-	
1409 - 138 Machinery, and office equipment services agreements		3,790,000	3,790,000	-	-	
1409 - 139 Vehicle insurance		1,000,000	1,000,000	-	-	
1409 - 140 Misc services expenses		60,000,000	54,000,000	6,000,000	10	Not conducting efficiency bar examinations of the Department as expected. Expenses for printing and publicity could be reduced at a considerable level as the expenses were managed using new technology and provisions could be saved as a result of conducting Aluth Sahal Mangalyaya in a simple manner cutting many other expenses. Therefore, making necessary provisions for the deficits incur in subjects due to increase travelling expenses for project supervision and paying arrears of travelling expenses of field officers by balance of the provisions of this vote
Total (d)		115,690,000	109,690,000	6,000,000	5	
Total expenditure for other goods and services (a+b+c+d)		395,190,000	412,190,000	(17,000,000)	(23)	
Transfers, grants and aids classified as per the vote	7					
Transfers	-					

1506 Interest of property loans granted to public servants			45,000,000	28,000,000	17,000,000	38	Even though it was expected in the preparation of estimates of 2024 that property loans would be given by state banks to public officers in the year, there was no contribution of the government for new property loan. Under such circumstance, making provisions for deficits incur in subjects due to increase in travelling expenses for project supervision and payment of arrears of travelling expenses of field officers by remaining provisions .
Total			45,000,000	28,000,000	17,000,000	38	
Other recurrent expenditures classified as per the vote	9						
1701 Losses and write off			0	-	-	-	
1703 Implementation of the Official Language Policy			11,600,000	11,600,000	-	-	
Total			11,600,000	11,600,000	-	-	
Programme (2)	-						
Total of all recurrent expenditures (Note 5-9)			8,917,790,000	10,381,414,000	(1,463,624,000)	(3)	
Capital Expenditure							
Programme (2)							
Classification of the expenditures in the investments of the state as per vote							
Rehabilitation and improvement of capital assets	10						
2001 Buildings and constructions			600,000,000	600,000,000	-	-	
2002 Machinery and equipment			71,500,000	71,500,000	-	-	
2003 Vehicles			35,000,000	35,000,000	-	-	
Total (a)			706,500,000	706,500,000	-	-	

Acquisition of capital assets	11						
2102 Furniture and office equipment			10,000,000	10,000,000	-	-	
2103 Machinery and equipment			5,000,000	5,000,000	-	-	
2104 Building and constructions			10,000,000	10,000,000	-	-	
Total (b)			25,000,000	25,000,000	-	-	
Capacity development	14						
2401 Staff training							
Total (e)							
Other capital expenditures	15						
8-2104 Construction of fertilizer stores			-	-	-	-	
10-2507 Research and development			50,000,000	50,000,000	-	-	
12-2105 Lands and land development			3,000,000,000	3,000,000,000	-	-	
13-2506 Development of infrastructure facilities							
Total (f)			3,050,000,000	3,050,000,000	-	-	
Porgramme (2)	-		3,781,500,000	3,781,500,000	-	-	
Total expenditure of the investment of the state (a+b+c+d+e+f)					-		
Total of all expenses (Note 5-15)			12,699,290,000	14,162,914,000	(1,463,624,000)		

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

Imprest Account as at 31 December 2024

Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services

Vote No : 281

Rs.

No of the imprest account	Balance of the imprest as at 01 January 2024		Receipt of imprest			Settling imprest			Balance of the imprest as at 31 December 2024		Balance of the imprest as at 31 December 2024 as per books of institute	Balance of the imprest as at 31 December 2024 as per books of treasury
	1		2			3			4			
	1(i)	1(ii)	Unsettled sub imprest	From General Treasury	From other sources	Total	From expenditure	From cash	Total	Balance of unsettled imprest	Total	*5
	1(iii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	3(i)	3(ii)	3(iii)=3(i)+3(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=1(iii)+2(iii)-3(iii)	6
7002/0000/00/0088/00 24/000	-	-	36,758,664,817	4,427,185,537	41,185,850,353	41,042,286,674	138,444,799	41,180,731,473	5,118,881	5,118,881	5,118,881	5,118,881

1. Show the difference between balances 4 and 6

(1) Cash balance as at 31.12.2024, which are remitted but
Not shown in Treasury books

(2) Other reasons -

State reasons for settlements if they have been settled by the date of signing this report of balances and reasons for not settling, if they have not been settled.

It is hereby certified that the above-mentioned particulars are true and correct.

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

Statement of the deposit accounts as at 31 December 2024

Vote No : 281	Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services						Rs.
Name of the deposit account	No of deposit account	Balance as at 01 January 204	Credits during the year	Debits during the year	Balance as at 31 December 2024	Balance as at 31 December 2024 as per Treasury books	
Tender deposits	6000-0-0-2-10	3,193,677	6,682,612	7,380,241	2,496,048	2,496,048	
Funds (Board)	6000-0-0-6-51	370,305,449	98,980,643	44,188,188	425,097,904	425,097,904	
Retention made temporarily for the re-payment to third parties	6000-0-0-13-24	3,393,099	3,318,255	4,839,563	1,871,791	1,871,791	
Retention made temporarily for the re-payment to third parties	6000-0-0-13-32	108,715,961	4,088,655,039	3,886,927,036	310,443,964	310,443,964	
Retention made for contracts	6000-0-0-16-09	284,677,972	178,941,130	152,501,939	311,117,162	311,117,162	
Temporary retentions for statutory payments	6000-0-0-18-11	507,225	4,045,915	4,088,990	464,150	464,150	

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

ACA- 5

Advance Account as at 31 December 2024

Vote No : 281		Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services							Rs.	
Name of the advance account	No of the advance account	No of the advance account Amount of advance accounts	Balance as at 01 January 2024	Maximum limit of expenditure Rs. 310,000.00		Minimum limit of receipt Rs. 180,000.00		Maximum limit of debit balances Rs.650,000	Maximum limit of credit limit Rs.	Balance as per Treasury books as at 31 December 2024
				Debits during the year		Credits during the year		Balance		
				(1)	(2)	(3)		4=(1)+(2)-(3)		
					In cash	By cross entries	In cash	By cross entries		
(1)	Advance account of public officers	281011/012	1	300,238,147	346,139,905	31,758,968	213,535,318	22,088,860	442,512,841	- 442,512,841
(2)	Other advances	-								
(3)	Miscellaneous advances	-								

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

ACA- 5(A)

Works and advance account as at 31 December 2024								
Vote No : 281		Name of the Ministry/ Department/District Secretariat –Department of Agrarian Services						
No of advance	Project description	Date of payment	No of voucher	Amount paid (Rs.)	Balance as at 01.01.2024 (Rs.)	Recoveries during the year 2024		Balance as at 31.12.2024 (Rs.)
						Relevant to previous year	Relevant to current year	
(1) Advance for rental								
E G.								
9188-250-0-1-0-1					Nil report			
.....								
.....								
Total (a)								
(2) Advance for works								
E G.								
9188-250-0-2-0-1								
.....								
.....								
Total (b)								
Grand total (a)+(b)								

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

ACA- 5(b)

Reserve account for advances for works and rental as at 31 December 2024

No of the advance	Project description	Balance as at 01.01.2041 (Rs)	During year 2024	Balance as at 31.12.2024 (Rs)	
			Recoveries (Debits)	Payments (Credits)	
		(1)	(2)	(3)	4=1+3-(2)
(1) Advances for rental					
E G.					
9189-250-0-1-0-1	Nil Report				
.....					
.....					
Total (a)					
(2) Advances for works					
E G.					
9189-250-0-2-0-1					
.....					
.....					
Grand total (b)					
Grand Total (a)+(b)					

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

Statement of non-financial assets - 2024

2/27/25, 11:20 AM

newcigas.treasury.gov.lk/T_Statements_24/T24_Asset_Final.aspx



Cumulative Non Financial Asset Accounts Report- Central Govt-2024



Land-9153: 572,951,854.04 Table: SA 82

Building- 9151: 3,357,105,458.64 Year: 2024

Machinery-9152: 1,458,914,559.59 Rpt Date 2/27/2025 11:17:01 AM

WIP-9160: 114,474,718.52 Head 281

Intangible-9154: 345,000.00

Lease-9180: 0.00

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151	1.1-Dwellings		61111	11,082,885.47	86,995,294.69	0.00	0.00	0.00	98,078,180.16
		Garages	****6111102	0.00	8,468,795.15	0.00	0.00	0.00	8,468,795.15
		Quarters	****6111107	11,082,885.47	66,026,906.84	0.00	0.00	0.00	77,109,792.31
		Circuit Bungalows	****6111108	0.00	12,499,592.70	0.00	0.00	0.00	12,499,592.70
9151	1.2-Non Residential Building		61112	264,556,395.22	2,990,676,353.83	0.00	3,647,529.43	0.00	3,258,880,278.48
		Office Building	****6111201	198,537,115.14	2,740,446,774.85	0.00	501,983.13	0.00	2,939,485,873.12
		Warehouse	****6111205	66,019,280.08	238,553,103.98	0.00	3,145,546.30	0.00	307,717,930.36
		Markets	****6111208	0.00	7,771,250.00	0.00	0.00	0.00	7,771,250.00
9151	1.3-Other Structure	Laboratories & Research Stations	****6111209	0.00	3,905,225.00	0.00	0.00	0.00	3,905,225.00
		Structures associated with	****6111307	0.00	147,000.00	0.00	0.00	0.00	147,000.00

		mining subsoil assets							
9160	1.4-WIP-Building & Structure		61114	13,802,282.56	96,519,796.49	0.00	4,152,639.47	0.00	114,474,718.52
		WIP-Building & Structure	****611140	0.00	99,693.00	0.00	4,152,639.47	0.00	4,252,332.47
		House Boats	****611141	0.00	1,828,216.32	0.00	0.00	0.00	1,828,216.32
		Warehouse	****6111412	13,802,282.56	51,400,471.27	0.00	0.00	0.00	65,202,753.83
		Garages	****611142	0.00	1,790,149.83	0.00	0.00	0.00	1,790,149.83
		Air field runways	****6111422	0.00	67,626.00	0.00	0.00	0.00	67,626.00
		Circuit Bunglows	****611147	0.00	1,457,190.00	0.00	0.00	0.00	1,457,190.00
9152	2.1-Transport Equipment	Office Building	****611148	0.00	39,876,450.07	0.00	0.00	0.00	39,876,450.07
			61121	15,750.00	992,866,902.00	0.00	0.00	23,500,000.00	969,382,652.00
		Passenger vehicle	****6112101	0.00	181,250,000.00	0.00	0.00	0.00	181,250,000.00
		Cargo vechicle	****6112102	0.00	528,392,292.00	0.00	0.00	0.00	528,392,292.00
		Agricultural vehicle	****6112103	0.00	277,305,000.00	0.00	0.00	23,500,000.00	253,805,000.00
9152	2.2-Other Machinery & Equipment	Industrial Vehicle	****6112104	0.00	5,902,110.00	0.00	0.00	0.00	5,902,110.00
		Motor cycle	****6112109	15,750.00	17,500.00	0.00	0.00	0.00	33,250.00
			61122	64,199,360.65	420,015,168.23	946,942.00	13,728,088.01	9,357,651.30	489,531,907.59
		Office Equipment	****6112201	340,300.00	4,967,340.80	0.00	0.00	13,200.00	5,294,440.80
		Computer Equipment	****6112202	12,691,917.00	167,634,776.38	698,442.00	682,840.00	8,188,520.00	173,519,455.38

		Electrical Equipment	****6112203	5,624,410.96	70,384,253.35	70,000.00	12,775,328.01	899,095.00	87,954,897.32
		Communication Equipment	****6112204	565,959.84	19,196,164.41	0.00	64,955.00	49,200.00	19,777,879.25
		Furniture	****6112205	10,107,427.00	85,540,185.14	178,500.00	133,221.00	207,636.30	95,751,696.84
		Industrial & Manufacturing Equipment	****6112212	0.00	8,200.00	0.00	0.00	0.00	8,200.00
		Construction Equipment	****6112213	34,850,553.85	72,086,948.15	0.00	0.00	0.00	106,937,502.00
		Defence Equipment	****6112215	0.00	97,750.00	0.00	0.00	0.00	97,750.00
		Fire Protection Equipment	****6112217	18,792.00	99,550.00	0.00	71,744.00	0.00	190,086.00
9180	2.3-Lease Asset		61123	0.00	186,850,000.00	0.00	0.00	186,850,000.00	0.00
		Lease-Passenger vehicle	****6112301	0.00	11,950,000.00	0.00	0.00	11,950,000.00	0.00
		Lease- Cargo vechicle	****6112302	0.00	174,900,000.00	0.00	0.00	174,900,000.00	0.00
9154	5.3 Other Non Financial-Intangible		61133	0.00	345,000.00	0.00	0.00	0.00	345,000.00
		Computer Software	****6113301	0.00	345,000.00	0.00	0.00	0.00	345,000.00
9153	4.1-Land		61410	0.00	498,034,800.00	0.00	2,239,297,881.20	2,164,380,827.16	572,951,854.04
		Land	****614100	0.00	498,034,800.00	0.00	2,239,297,881.20	2,164,380,827.16	572,951,854.04

REMARKS

This is a computer-generated document. No signature is required.

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Report Generated by the new CIGAS Web Application--Developed by S.Tharshan -
Director, Dept of State Accounts

Imprest Reconciliation Statement		
Income collected by other institutes for the reporting institute	23,586,046,170	
Expenditure born for other votes by the reporting institute		-
Debits made for the advance b account by the reporting institute for other votes	19,946,783	
Debits made to advance b account by other votes	2,445,707	23,608,438,660
Less :		
Income collected by reporting institute for other revenue heads		-
Expenditure mad by other institutes for the reporting institute	41,498,771	
Credits made by reporting institute for other institutes for advance b account	662,761	
Debits made to advance b account by other votes	32,334,054	74,495,586
Imprest reconciliation statement as at 31 December 2021		23,533,943,074

* Adjustments can be made for items which are relevant in addition to the above-mentioned items.

.....
 Chief Finance Officer/ Chief Accountant/
 Director (Finance) /Commissioner (Finance)
 Date

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
J.Ministries / Government Department																	
2.State Corporations / Statutory Boards																	
Head Office		281	1	1	0	1002				1,738,844.72	1,738,844.72		-	-	-	-	
Kurunegala		281	1	1	0	1002				29,266.00	-		29,266.00	-	-	29,266.00	
Badulla		281	1	1	0	1002				39,355.00	-		39,355.00	-	-	39,355.00	
Monaragala		281	1	1	0	1002				46,473.25	-		46,473.25	-	-	46,473.25	
Rathnapura		281	1	1	0	1002				15,304.00	-		15,304.00	-	-	15,304.00	
Matara		281	1	1	0	1002				4,026.07	-		4,026.07	-	-	4,026.07	
Hambantota		281	1	1	0	1002				4,435.00	-		4,435.00	-	-	4,435.00	
Puttalam		281	1	1	0	1002				122,664.00	-	91,348.00	122,664.00	-	-	122,664.00	
Polonnaruwa		281	1	1	0	1002				44,411.00	-	136,971.00	44,411.00	-	-	44,411.00	
Total 281-1-1-0-1002										2,044,779.04	1,738,844.72	228,319.00	305,934.32	-	-	305,934.32	
Head Office		281	1	1	0	1003				195,942.50	195,942.50	-	-	-	-	-	
Puttalam		281	1	1	0	1003				11,500.00	-	-	11,500.00	-	-	11,500.00	
Total 281-1-1-0-1003										207,442.50	195,942.50	-	11,500.00	-	-	11,500.00	
Head Office		281	1	1	0	1101				1,023,675.18	1,023,675.18	-	-	-	-	-	
Total 281-1-1-0-1101										1,023,675.18	1,023,675.18	-	-	-	-	-	
Head Office		281	I	1	0	1102				170,518.00	129,820.39	-	40,697.61	-	40,697.61		

Total 281-1-1-0-1102								170,518.00	129,820.39	-	40,697.61	-	40,697.61	-
Head Office		281	1	1	0	1201		734,565.22	8,618.42	-	725,946.80	-	725,946.80	-
Total 281-1-1-0-1201								734,565.22	8,618.42		725,946.80	-	725,946.80	-
Head Office		281	1	1	0	1202		1,118,049.02	587,251.39		530,797.63	-	530,797.63	-
Total 281-1-1-0-1202								1,118,049.02	587,251.39	-	530,797.63		530,797.63	-
Head Office		281	1	1	0	1301		156,605.67	156,605.67	-		-	-	-
Total 281-1-1-0-1301								156,605.67	156,605.67	-	-	-	-	-
Head Office		281	1	1	0	1302		50,000.00	50,000.00	-	-	-	-	-
Total 281-1-1-0-1302								50,000.00	50,000.00	-	-	-	-	-
Head Office		281	1	1	0	1303		313,600.00	61,042.00	-	252,558.00	-	252,558.00	-
Total 281-1-1-0-1303								313,600.00	61,042.00	-	252,558.00	-	252,558.00	-
Head Office		281	1	1	0	1402		364,598.78	364,598.78	-	-	-	-	-
Rathnapura		281	1	1	0	1402		1,461.97	-	-	1,461.97	-	-	1,461.97
Total 281-1-1-0-1402								366,060.75	364,598.78	-	1,461.97	-	1,461.97	-
Head Office		281	1	1	0	1403		1,334,648.33	1,334,648.33	-	-	-	-	-
Total 281-1-1-0-1403								1,334,648.33	1,334,648.33	-	-	-	-	-
Head Office		281	1	1	0	1405		645,000.00	645,000.00	-	-	-	-	-
Total 281-1-1-0-1405								645,000.00	645,000.00	-	-	-	-	-
Head Office		281	I	I	0	1409		2,721,638.00	1,558,567.61	-	1,163,070.39		1,163,070.39	-
Total 281-1-1-0-1409								2,721,638.00	1,558,567.61	-	1,163,070.39	-	1,163,070.39	-
Head Office		281	1	1	0	2102		281,784.00	281,784.00	-	-	-	-	-
Total 281-1-1-0-2102								281,784.00	281,784.00	-	-	-	-	-
Head Ofcice		281	I	1	0	2401		5,168,271.00	5,168,271.00	-	-	-	-	-
Total 281-1-1-0-2401								5,168,271.00	5,168,271.00	-	-	-	-	-
Grand Total								16,336,636.71	13,304,669.99	228,319.00	3,031,966.72	-	2,713,070.43	318,896.29

*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:

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 Items	Commitment	Commitment Balance	Liability date	Liability Amount	Revised Liability	Paid Liability	Liability Balance
1.Ministries / Government Department																	
2.State Corporations / Statutory Boards																	
Monaragala		281	2	2	0	1001			1,052,625.79		1,052,625.79		-	-	-	-	-
Total 281-2-2-0-1001									1,052,625.79		1,052,625.79		-	-	-	-	-
Kurunegala		281	2	2	0	1002			49,113.75		31,788.00		17,325.75	-			17,325.75
Badulla		281	2	2	0	1002			3,700.00		-		3,700.00				3,700.00
Hambanthota		281	2	2	0	1002			4,435.00		-		4,435.00	-	-		4,435.00
Polonnaruwa		281	2	2	0	1002			7,877.00		-		7,877.00	-	-		7,877.00
Total 281-2-2-0-1002									65,125.75		31,788.00		33,337.75	-	-		33,337.75
Head Office		281	2	2	0	1003			836,804.00		836,804.00	0.00	0.00	0.00	0.00	0.00	0.00
Anuradhapura		281	2	2	0	1003			2,377,553.70		0.00	0.00	2,377,553.70	0.00	0.00	0.00	2,377,553.70
Puttalama		281	2	2	0	1003			195,611.67		0.00		195,611.67	0.00	0.00	0.00	195,611.67
Monaragala		281	2	2	0	1003			1,212,223.40		1,212,223.40		0.00	0.00	0.00	0.00	0.00
Total 281-2-2-0-1003									4,622,192.77		2,049,027.40		2,573,165.37	-	-		2,573,165.37
Polonnaruwa		281	2	2	0	1101			2,266.00		0.00		2,266.00	0.00	0.00	0.00	2,266.00
Puttalama		281	2	2	0	1101			800.00		0.00		800.00	0.00	0.00	0.00	800.00
Total 281-2-2-0-1101									3,066.00		-		3,066.00	-	-		3,066.00
Headoffice		281	2	2	0	1201			1,488,138.00		1,488,138.00		0.00	0.00	0.00	0.00	0.00
Matara		281	2	2	0	1201			61,691.20		0.00		61,691.20	0.00	0.00	0.00	61,691.20

Gampaha		281	2	2	0	1201		173,932.00	0.00		173,932.00	0.00	0.00	173,932.00
Total 281-2-2-0-1201								1,723,761.20	1,488,138.00	-	235,623.20	-	-	235,623.20
Badulla		281	2	2	0	1301		460,000.00	-		460,000.00	-	-	460,000.00
Kaluthara		281	2	2	0	1301		220,000.00	220,000.00			-	-	-
Matara		281	2	2	0	1301		160,500.00			160,500.00	-	-	160,500.00
Hambanthota		281	2	2	0	1301		46,300.00			46,300.00	-	-	46,300.00
Mulathiv		281	2	2	0	1301		690,536.49	-		690,536.49	-	-	690,536.49
Gampaha		281	2	2	0	1301		824,710.00	178,400.00		646,310.00	-	-	646,310.00
Colombo		281	2	2	0	1301		489,700.00	-		489,700.00	-	-	489,700.00
Anuradhapura		281	2	2	0	1301		82,954.00	-		82,954.00	-	-	82,954.00
Total 281-2-2-0-1301								2,974,700.49	398,400.00	-	2,576,300.49	-	-	2,576,300.49
Gampaha		281	2	2	0	1302		4,500.00	-		4,500.00	-	-	4,500.00
Total 281-2-2-0-1302								4,500.00	-	-	4,500.00	-	-	4,500.00
Kurunegala		281	2	2	0	1402		195,949.61	-		195,949.61	-	-	195,949.61
Puttalama		281	2	2	0	1402		20,924.07	-		20,924.07	-	-	20,924.07
Total 281-2-2-0-1402								216,873.68	-	-	216,873.68	-	-	216,873.68
Kurunegala		281	2	2	0	1403		37,473.23			37,473.23	-	-	37,473.23
Total 281-2-2-0-1403								37,473.23	-	-	37,473.23	-	-	37,473.23
Headoffice		281	2	2	0	1407		450,000.00	450,000.00		0.00	0.00	0.00	0.00
Total 281-2-2-0-1407								450,000.00	450,000.00	-	-	-	-	-
Hambanthota		281	2	2	0	1405		46,600.00			46,600.00	-	-	46,600.00
Polonnaruwa		281	2	2	0	1405		3,128.00	-		3,128.00	-	-	3,128.00
Puttalama		281	2	2	0	1405		2,220.00	-		2,220.00	-	-	2,220.00
Total 281-2-2-0-1405								51,948.00	-		51,948.00	-	-	51,948.00
Kurunegala		281	2	2	0	1409		5,000.00			5,000.00	-	-	5,000.00
Matara		281	2	2	0	1409		33,020.00	-		33,020.00	-	-	33,020.00
Hatnbanthota		281	2	2	0	1409		1,300.00			1,300.00	-	-	1,300.00
Polonnaruwa		281	2	2	0	1409		400.00	-		400.00	-	-	400.00
Gampaha		281	2	2	0	1409		23,600.00	23,600.00		-	-	-	-
Puttalama		281	2	2	0	1409		12,020.00	-		12,020.00	-	-	12,020.00
Total 281-2-2-0-1409								75,340.00	23,600.00		51,740.00	-	-	51,740.00
Headoffice		281	2	2	0	2001		7,258,782.30	7,231,237.30		27,545.00	0.00	27,545.00	0.00
Kurunegala		281	2	2	0	2001		7,405,880.52	\$45,999.25		6,859,881.27	0.00	6,859,881.27	0.00
Gampaha		281	2	2	0	2001		9,878,337.68	9,878,337.68		0.00	0.00	0.00	0.00

Colombo		281	2	2	0	2001		11,809,709.02	0.00		11,809,709.02	0.00	0.00	0.00	11,809,709.02
Moanaragala		281	2	2	0	2001		2,116,764.98	0.00		2,116,764.98	0.00	0.00	0.00	2,116,764.98
Total 281-2-2-0-2001								38,469,474.50	17,655,574.23		20,813,900.27	-	6,887,426.27	13,926,474.00	
Hambanthota		281	2	2	0	2002		729,900.00	-		729,900.00	-	-	-	729,900.00
Total 281-2-2-0-2002								729,900.00			729,900.00	-	-	-	729,900.00
Headoffice		281	2	2	0	2003		91,750.00	91,750.00		0.00	0.00	0.00	0.00	0.00
Total 281-2-2-0-2003								91,750.00	91,750.00		-	-	-	-	-
Mannar		281	2	2	0	2104		5,133,360.53	5,133,360.53			-	-	-	-
Total 281-2-2-12-2104								5,133,360.53	5,133,360.53		-	-	-	-	
Headoffice		281	2	2	12	2105		178,825,467.58	178,696,321.58		129,146.00	0.00	129,146.00	0.00	0.00
Kurunegala		281	2	2	12	2105		44,365,572.37	16,760,621.42		27,604,950.95	0.00	27,600,700.95	4,250.00	4,250.00
Galle		281	2	2	12	2105		4,198,945.03	0.00		4,198,945.03	0.00	0.00	0.00	4,198,945.03
Anuradhapura		281	2	2	12	2105		20,512,265.81	14,196,406.20		6,315,859.61	0.00	0.00	0.00	6,315,859.61
Ampara		281	2	2	12	2105		53,442.00	0.00		53,442.00	0.00	0.00	0.00	53,442.00
Matara		281	2	2	12	2105		20,028,819.58	16,795,971.50		3,232,848.08	0.00	0.00	0.00	3,232,848.08
Matale		281	2	2	12	2105		12,731,775.39	12,597,915.39		133,860.00	0.00	0.00	0.00	133,860.00
Hambanthota		281	2	2	12	2105		3,106,876.60	0.00		3,106,876.60	0.00	0.00	0.00	3,106,876.60
Polonnaruwa		281	2	2	12	2105		12,668,659.20	0.00		12,668,659.20	0.00	0.00	0.00	12,668,659.20
Gampaha		281	2	2	12	2105		14,988,590.30	14,988,590.30		0.00	0.00	0.00	0.00	0.00
Mannar		281	2	2	12	2105		12,124,734.70	12,124,734.70		0.00	0.00	0.00	0.00	0.00
Vauniva		281	2	2	12	2105		10,573,949.98	10,573,949.98		0.00	0.00	0.00	0.00	0.00
Kandy		281	2	2	12	2105		17,307,692.31	17,307,692.31		0.00	0.00	0.00	0.00	0.00
Kilinochchi		281	2	2	12	2105		14,882,966.16	0.00		14,882,966.16	0.00	140,612.23	14,742,353.93	
Puttalama		281	2	2	12	2105		18,000,000.00	18,000,000.00		0.00	0.00	0.00	0.00	0.00
Colombo		281	2	2	12	2105		9,588,201.91	0.00		9,588,201.91	0.00	741,523.00	8,846,678.91	
Kaluthara		281	2	2	12	2105		203,535.80	203,535.80		0.00	0.00	0.00	0.00	0.00
Moanaragala		281	2	2	12	2105		16,247,675.58	0.00		16,247,675.58	0.00	0.00	0.00	16,247,675.58
Kegalle		281	2	2	12	2105		14,551,314.54	14,551,314.54		0.00	0.00	0.00	0.00	0.00
Total 281-2-2-12-2105								424,960,484.84	326,797,053.72		98,163,431.12	-	28,611,982.18	69,551,448.94	
Nuwaraeliya		281	2	2	10	2507		938,073.15	0.00		938,073.15	0.00	0.00	0.00	938,073.15
Total 281-2-2-10-2507								938,073.15	-		938,073.15	-	-	-	938,073.15
Grand Total								481,600,649.93	355,171,317.67		126,429,332.26	-	35,499,408.45	90,929,923.81	

*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:

Report of the Auditor general

Final audit report issued by the Auditor general has been scanned and attached as **annex 01**.

Chapter 04 – Performance Indictors

4.1 Performance Indicators of the Institution (Based on action plan)

Specific Indicators	Actual output as a percentage of expected output (%)		
	100% - 90%	75% - 89%	50% - 74%
No of minor irrigations reconstructed and paddy fields which have been cultivated		✓	
No of officers trained			✓
No of machines repaired			✓
Vehicle repairs			✓
Purchased furniture and office equipment		✓	

Chapter 05 – Performance in the achievement of Sustainable Development Goals (SDG)

5.1 Indicate the identified sustainable development goals.

Target/ Goal	Targets	Performance Indicators	Progress in the percentage in the achievements so far gained		
			0% - 49%	50% - 74%	75% - 100%
2. Promoting sustainable agriculture achieving good nutrition and food safety whilst alleviating hunger	2.3 Enhance by twofolds the agricultural productivity and income of small scale food producers specially the women, local people, farmers families, and fishermen's families, by 2030 whilst ensuring the access to lands safely and normally , other production resources, grants, knowledge, financial services, market and value adding, non farming sector employments	2.3.1.Production volume for labor unit as per the scale of farming/ cattle farming/ forest associated industries,		✓	
		2.3.2.Average income of small scale food producers as per the gender and local level		✓	
	2.4 Implementing agricultural practices by 2030 which strengthen the capacity to adjust to the climate changes, resilient to harmful climate situations, draught, flood and other disasters whilst enhancing the quality of lands and soil and ensure the existence of bio systems	2.4.1. Area of agricultural lands which covers productive and sustainable agricultural practices		✓	

5.Strengthening all women and girls ensuring gender equality	5.a Taking action to make revisions to grant economic rights to women and granting ownership of lands, other properties, financial services ownerships and ownership of natural resources as per local laws	5.a.1 Depending on the mode of ownership, (a) whole population with secured right or entitlement on agricultural lands based on gender (b) Share of women among the owners of agricultural lands		✓	
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5.2 Triumphs and challenges in the achievement of sustainable development goals

Challenges

- Controlling the expenses of the state by National Budget Circular no 01/2024 dated 10.01.2024 issued by the Secretary of the General Treasury on controlling expenses of the state in 2024
- Delay occurred in construction works due to flood situations as a result of adverse climate conditions during the year
- Restricting imports due to higher limits of taxes imposed in the importation of modern machinery and equipment required to agricultural field and the higher cost to be born for the purpose.
- Unavailability of Engineers and Technological Officers to maintain nearly 40,000 minor irrigations under the management of Department and inability to supervise properly the minor irrigation reconstruction projects.
- Lack of technological knowledge among Agricultural Research and Production Assistants.
- Lack of capital facility in the implementation of targeted programmes.

Chapter 06 – Human Resources Profile

06.1 Cadre Management

	Approved Cadre	Present Staff	Vacancies/ (Staff in excess)
Senior	129	75	54
Tertiary	648	470	178
Secondary	17415	11511	5904
Primary	1572	1428	144

06.2. Approved cadre of the Department is 19,764 and number of the posts fallen vacant as at 31.12.2024 is 6280. Until new recruitments are made in future with the reviews on recruitments to public service, officers serving at present are engaged on acting basis wherever necessary in order to ensure smooth functioning of the Department aiming to achieve maximum performance.

06.3 Human Resources Development

Other programmes including local and foreign trainings -duration from 01.01.2024 to 31.12.2024							
Serial No	Name of the programme	No of the persons trained	Duration of the programme	Standard Investment (Rs'000)		Nature of programme Local/ Foreign	Output- Knowledge
				Local	Foreign		
1	Masters/ Degree courses/ Other courses (For Staff officers)	11	2024.01.01- 2024.12.31	827,500.00	-	Local	
2	Training for new employees at primary level				-	Local	
3	Colombo/Kalutara/Gampaha	66	2024.03.06	59,380.00	-	Local	
4	Kurunegala/ Kegalle/ Puttalam/Anuradhapurs	57	2024.03.26	107,975.00	-	Local	
5	Galle/ Matara/ Hambantota	75	2024.03.28	134,140.00	-	Local	
6	Monaragala/Ampara	56	2024.04.20	53,940.00	-	Local	
7	Nuwaraeliya	50	2024.05.18	94,400.00	-	Local	
8	Kandy	26	2024.06.15	82,240.04	-	Local	
9	Rathnapura	37	2024.05.11	32,560.00	-	Local	
10	Badulla	17	2024.06.29	105,651.00	-	Local	
11	Matale	41	2024.04.27	56,175.00	-	Local	
12	Pothuhera	21	2024.10.30	50,160.00	-	Local	
13	Training for conducting board of survey-Leadership Development National Center, Embilipitiya	32	2024.08.1/2/3	236,419.00	-	Local	

14	Training for training of prosecuting officers to conduct formal disciplinary inquiries	32	2024.08.30/31	192,231.00	-		
15	Procurement & Contract Administration -Water Management Division	73	2024.12.13	438,000.00	-	Local	
16	Attitude development and leadership development training programmes for officers of the district Agrarian Development Office of Rathnapura and regional officers of agrarian development	87	2024.12.21	216,905.00	-	Local	
17	District office, Rathnapura -Agrarian Development District Office -Training on studying plans	32	2024.12.24	40,150.00	-	Local	
18	Training on Agrarian Dev Act no 46 of 2000 amended by A D Act (Amendment) Act no 46 of 2011	52	2024.12.12/13	158,720.00	-	Local	
19	Training for Internal Audit Officers -Internal Audit Division	39	2024.12.02-09	502,125.00	-	Local	
20	Training on office systems, salary conversions and file management, - Establishments Division	30	2024.12.20/24	22,730.00	-	Local	
21	Training on conducting preliminary investigations - Disciplinary Division	40	2024.12.23/24	202,428.00	-	Local	
22	Investigations as per F R 104	54	2024.03.22	86,987.50	-	Local	
23	Legal training programme on unauthorized activities - Gampaha	90	2024.12.18	51,920.00	-	Local	
24	Members of Agrarian Reviewing council and Judges of Agrarian Tribunals	52	2024.12/17/18 /19	387,365.00	-	Local	
25	Legal training for the staff Mullativu district	11		211,250.00	-	Local	
		1070		4,351,351.54			

A huge contribution is made by training programmes to enhance knowledge, skills, attitudes, of the officers of the Department, enhance the employees' productivity and efficiency, update knowledge, share and enhance job satisfaction. Therefore it is highly important to conduct training programmes to achieve targets and objectives of our department.

Chapter 07 - Report on Compliance

Para No	Requirement to be made applicable	Position (Comply /Not comply)	Clarification in brief, if the answer is 'not comply'	Measures for rectifying the noncompliance in future
1	Following financial statements/ accounts have been submitted on due date.			
1.1	Annual financial statements	Comply		
1.2	Advance B Account of Public Officers	Comply		
1.3	Business and Production Advance Account (Commercial Advance Account)	-		
1.4	Stores Advance Account	-		
1.5	Special Advance Account	-		
1.6	Other	-		
2	Maintenance of books and documents (FR.445)			
2.1	Maintaining the Fixed Assets Register with necessary updating as per Public Administration Circulars No. 267/2018	Comply		
2.2	Maintaining the salaries and wages registers/ cards with necessary updating	Comply		
2.3	Maintaining the Audit Queries Register with necessary updating	Comply		
2.4	Maintaining the Internal Audit Report Register with necessary updating	Comply	-	-
2.5	Preparation of all monthly accounts summaries and submitting them to General Treasury on due date (CIGAS)	Comply		
2.6	Maintaining the Cheques and Money Order Register with necessary updating	Comply		
2.7	Maintaining the Inventory with necessary updating	Comply		

2.8	Maintaining the Stock Register with necessary updating	Comply		
2.9	Maintaining the Losses and Damages Register with necessary updating	Registers on damages relevant to advance account are maintained		
2.10	Maintaining the Liability Register with necessary updating	Comply		
2.11	Maintaining the Counterfoils Register with necessary updating	-		
3	Delegation of authority for finance control (F.R. 135)	Comply		
3.1	Delegating financial authority within the institute	Comply		
3.2	Making the awareness on delegation of authority within the institute	Comply		
3.3	Delegating authority so as to approve every transaction by two or more officers	Comply		
3.4	Taking action subject the control of Accountants in the application of software package for salaries as per Public Accounts Circular No. 171/2004 dated 11.05.2014.	Comply		
4	Preparation of annual plans			
4.1	Preparation of annual action plan	Comply		
4.2	Preparation of annual procurement plan	Comply		
4.3	Preparation of annual internal audit plan	Comply	-	-
4.4	Preparation and submission of annual estimate to Department of National Budget on due date (NBD)	Comply		
4.5	Preparation and submission of annual cash	Comply		

	flow statement to to Department of Treasury Operations			
5	Audit Query			
5.1	Answering all the audit queries on the date prescribed by the Auditor General	Not comply	<p>Audit queries are submitted by Divisional Audit Divisions and the Audit Division of the Department for 565 Agrarian Services Centers scattered all over the Island, 25 District Offices and 17 divisions of the Head Office. Relevant clarifications for these audit queries are called from Agrarian Services Centers and they are submitted to the Head Office by the District Office after verifying the accuracy of such information.</p> <p>The Head Office takes action to verify further the accuracy of the clarifications and the final answer is prepared and submitted to the Auditor General after confirming relevant information. Therefore, the time frame of 14 days given for the purpose is not adequate to submit answers for certain audit queries.</p>	Determining a reasonable period to submit clarifications for the relevant audit queries based on the relevant scope pertaining to the audit query
6	Internal Auditing			
6.1	Preparation of an internal audit plan at the beginning of the year as per F	Comply	-	-

	R.134(2) DMA-2019 after conducting discussions with Auditor General			
6.2	Making answers for each internal audit query within a period of one month	Not Comply	Answers for the internal audit queries are called from the Deputy / Assistant Commissioner in charge of the district and the internal audit report submitted by Deputy / Assistant Commissioner in charge of the district are submitted to the Agrarian Development Officers and then answers are made after rectifying the defects shown. It is hereby informed that it takes a period of more than one month to follow the above-mentioned process.	District Deputy / Assistant Commissioners are made aware on obtaining replies for internal audit reports at the monthly progress review meeting of Deputy/ Assistant Commissioners and Department Audit and Management Committee Meeting
6.3	Submitting the copies of all internal audit queries to the Department of Management Audit as per sub section 40 (4) of National Audit Act No. 19 of 2018	Comply	-	-
6.4	Submitting copies of all internal audit reports to the Auditor General as per F R 134 (3)	Comply	-	-
7	Audit and management Committees			
7.1	Conducting at least 04 meetings of the Audit and Management Committee during the year as per DMA Circular 1-2019	Comply	-	-
8	Management of Assets			
8.1	Submitting information on the purchase and disposal of assets to the Comptroller General's	Comply		

	Office as per chapter 07 of the Assets Management Circular No.01/2017			
8.2	To appoint a suitable coordinating officer to implement the provisions of the above-mentioned circular as per chapter 13 of the said circular and report the particulars of the officer to Comptroller General's Office	Comply		
8.3	To conduct board of surveys as per Public Finance Circular No. 05/2016 and submit relevant reports to the Auditor General on due date.	Comply		
8.4	To take action in respect of the surpluses, deficiencies revealed by the annual board of survey and follow other recommendations within the time frame given in the circular	Comply		
8.5	Disposal of unserviceable items as per F R 772	Comply		
9	Management of vehicles			
9.1	Preparation of daily running charts and monthly summaries for pool vehicles and submitting them to the Auditor General on due date.	Comply	-	-
9.2	Disposal of vehicle within a period of less than 06 months after identifying them as unserviceable.	Comply	-	-
9.3	Maintaining log books for vehicles with necessary updating.	Comply	-	-
9.4	Taking action as per F R 103,104,109 and 110 for each vehicle accident	Comply	-	-
9.5	Re examination of the fuel consumption of vehicles as per the provisions in	Comply	-	-

	para 3.1 of Public Administration Circular No. 2016/30 dated 29.12.2016.			
9.6	Getting the full ownership of the leased vehicles transferred at the end of the period of lease	Comply	-	-
10	Management of bank accounts			
10.1	Preparation and submission of bank reconciliation statements to audit on due date	Comply		
10.2	Settling inactive bank accounts which are brought forward in year under review of previous years	Comply		
10.3	Taking action as per financial regulations on the balances revealed by bank reconciliation statements and to be adjusted and settling them within a month time	Not comply		District Offices have been informed to settle balances as per F R 396
11	Utilization of provisions			
11.1	Making expenses so as not to exceed the limit determined for the provisions.	Comply		
11.2	Making liabilities so as not to exceed the limit of the balance of provisions at the end of the year after utilizing provisions as per F R 94 (1)	Comply		
12	Advance account of Public Officers			
12.1	Conforming to the limits	Comply		
12.2	Making a time analysis on the loans in arrears	Comply		
12.3	Settling the balances of loans in arrears, which are remaining unsettled for a period of more than one year	Not comply	Loan balances of which information is not found and balances which have been neglected by officers are remaining unsettled.	Letters have been referred to district offices and other institutes.

13	General Deposit Account			
13.1	Taking action on the expired deposits as per F R 571	Comply		
13.2	Maintaining account for general deposits with necessary updating	Comply		
14	Imprest Account			
14.1	Remitting the balance of the cash register to the Department of Treasury Operations at the end of the year.	Comply		
14.2	Settling ad hoc imprest issued as per F R 371 within one month from the date of completion of the work.	Comply		
14.3	Issuance of ad hoc imprest so as not to exceed the limit approved as per F R 371	Comply		
14.4	Reconciling monthly the balance of imprest account with the books of the General Treasury.	Comply		
15	Revenue Account			
15.1	Making refunding from the collected income as per relevant regulations	Comply		
15.2	Crediting directly the collected income to the revenue without crediting to the deposit account.	Comply		
15.3	Submitting reports on the income in arrears as per F R 176.	Comply		
16	Human Resources Management	Comply		
16.1	Maintaining the staff within the approved limit of cadre	Comply	-	-
16.2	Issuing duty lists in writing to every member of the staff	Comply	-	-
16.3	Submitting all reports to the Department of Management Services as per MSD circular No.	Comply	-	-

	04/2017 dated 20.09.2017			
17	Providing information to General Public	Comply		
17.1	To appoint an information officer as per the Right To Information Act and regulations and maintaining a register for information with necessary updating	Comply	-	-
17.2	Information of the institution are available in the website of the institution and facilities have been made for general public to express their commendations/complaints either through the website or alternative ways	Comply	-	-
17.3	Submitting reports once or twice a year as per section 08 and 10 of the Rights To Information Act.	Comply	-	-
18	Implementation of the Citizen Charter			
18.1	Preparation and implementation of a citizen charter as per Public Administration Circular No 05/2008 and 05/2018(I) and Circulars of the Department of Management Services	Comply	-	Citizen charter relevant to the Department has been prepared and displayed.
18.2	Preparation of a methodology by the institute to supervise and evaluate the activities in the formulation and implementation of citizen/client charter as per para 2.3 of the said circular	Comply	-	-
19	Preparation of the Human Resources Plan	Comply		
19.1	Preparation of a human resources plan as per the specimen 02 in the annex of Public Administration Circular No. 02/2018 dated 24.01.2018	Comply	-	-

19.2	Assuring a training opportunity at least not less than 12 hours for every member of the staff in the above-mentioned human resources plan	Comply	-	-
19.3	Signing annual performance agreements for the whole staff based on the specimen in annex 01 of the above-mentioned circular	Not Comply	It has been informed that it is not necessary to sign performance agreements as per P A Circular No 02/2018 (1) dated 30.11.2023.	-
19.4	To appoint a senior officer entrusting responsibilities for the preparation of human resources plan, development of capacity development plans, implementation of skill development plans as per para 6.5 of the above circular	Comply	-	-
20	Not responding to audit paras			
20.1	Rectification of weaknesses highlighted in audit paras by Auditor General for previous years	Comply		

Annex 01

ARI/B/ADD/FA/02/24/45/16

30 May 2025

Accounting Officer
Department of Agrarian development

Head 281-Summary Report of the Auditor General on the Financial Statements of the Department of Agrarian Development for the year ended 31 December 2024 as per Section11(1) of National Audit Act No 19 of 2018.

Second copy of the above-mentioned report and the certified copy of the Financial Statement (Sinhala, Tamil and English) is attached herewith.

P K M P Nonis
Senior Assistant Auditor General
For Deputy Auditor General

Copies: 01 Director General of Public Accounts- Summary Report of the Auditor General
And the first copy of the financial
Statements are attached herewith

02. Secretary, Ministry of Agriculture, Livestock, Land and Irrigation

Accounting Officer
Department of Agrarian development

Head 281-Summary Report of the Auditor General on the Financial Statements of the Department of Agrarian Development for the year ended 31 December 2024 as per Section11(1) of National Audit Act No 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

Head 281-The audit of the financial statements of the Department of Agrarian Development for the year ended 31 December 2024 comprising the statement of financial position, statement of financial performance and cash flow statement, for the year then ended, was carried out under my direction in pursuance of provisions of the National Audit Act No. 19 of 2018 read in conjunction with provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. This report contains my views and observations on the financial statements submitted to the Department of Agrarian Development as per section 11 (1) of the National Audit Act No. 19 of 2018. Comprehensive annual report of the management audit will be issued in due course to the Accounting Officer in terms of the section 11 (2) of the national Audit Act No 19 of 2018. Report of the Auditor General will be tabled in the Parliament in due course, in terms of the National Audit Act No. 19 of 2018 read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in the para 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of the fund as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with generally accepted Accounting Standards indicated in note 1 relevant to Financial Statements.

1.2 Basis for Qualified Opinion

I hereby make my opinion based on the facts indicated in the para 1.6 of this report. Further 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 Emphasising a fact- Basis for the preparation of the Financial Statements

Attention is hereby drawn to the note 1 relevant to the Financial Statements, which describe the basis for the preparation of these Financial Statements. Financial Statements have been prepared in terms of the 150 and 151 of Financial Regulations and State Accounts Guidelines

No 06/2024 revised on 21 February 2025 for the requirement of the Department of Agrarian development, General Treasury and the Parliament of Sri Lanka. Therefore, these Financial Statement may not suit to other objectives. My report has been prepared aiming only for the usage of Department of Agrarian development, General Treasury and Parliament of Sri Lanka. In this regard, my opinion will not be modified.

1.4. Responsibilities of the Chief Accounting Officer and Accounting Officer on the Financial Statements

Accounting Officer is responsible for the preparation of these financial statements that give a true and fair view in accordance with Financial Regulation No 150 and 151 of the Government and State Accounts Guideline No 06/2024 dated 16 December 2016 revised on 21 February 2024 and for determining such internal control which is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In terms of the section 16 (1) of the National Audit Act No 19 of 2018, Department should maintain books and reports on its income, expenditure, assets, and liabilities enabling to prepare annual and timely financial statements.

In terms of the section 38 (1) (c) of the National Audit Act, Accounting Officer should assure that a productive internal control system is maintained for the financial control of the Department and further a review should be made from time to time on the effectiveness of the system and necessary changes should also be made to ensure the continuation of the system in a productive manner.

1.5 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

I communicate with Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.6. Comments on Financial Statements

1.6.1. Balance of the Imprest reconciliation Statement

Even though a net revenue of of Rs, 624,073,225, which is the amount collected by the institute for other revenue heads, should be shown under Imprest Reconciliation Statement, it has been shown under Other Main Leder Receipts of Accounts and Other Main Leder Expenditure of Account. Under such circumstances, the balance of the Imprest Reconciliation Statement has been understated by that amount as at 31 December 2024.

1.6.2. Non-Financial Assets

When the closing balance of the Statement of Non-Financial Assets of 2023 is brought forward as the opening balance of 2024, it has been over accounted by Rs. 10,864,561,544 in accounts.

1.6.3. Financial Assets

Even though the balance of the Department Control Account of the Advance B account of Public Officers is Rs. 442,512,841, it has been indicated as Rs. 439,016,164 in the categorization of summary of individual balances and therefore a difference of Rs. 3,496,677 is observed.

2. Report on other legal requirements

I hereby state following matters as per section 6 (1) (d) of National Audit Act No 19 of 2018.

- (a) The Financial Statements are consistent with the preceding year
- (b) The following recommendations made by me on the financial statements of the preceding year had not been implemented

<u>Reference to paragraphs of the preceding year report</u>	<u>Recommendation that was not implemented</u>	<u>Paragraph reference in this report</u>
1.6.2.2.	Closing balance of the Statement of Non-Financial Assets should be accounted as the opening balance of the year	1.6.2.

1.6.1.3.(b) The deference in the balance of 1.6.3. Department Control Account and the categorization of summary of individual balances should be rectified.

3. Financial Review

3.1. Management of Revenue

The income to be received by the Government has lost as a result of giving opportunity to Employees' Welfare Societies and Agrarian Services Centres to collect the income of stores, canteens, and circuit bungalows belonging to the Department without collecting income to the Government from these sectors by way of entering in proper agreements.

3.2. Management of Expenditure

Due to the weakness in the preparation of estimates, amounts from 25% to 50% and up to 50% from the provisions, which have been made, were remaining unspent in 11 votes and 09 votes respectively.

3.3. Utilization of the provisions provided from other Ministries and Departments

With the objective of transforming traditional farmers to agricultural entrepreneurs aimed at export market, Smart Farming villages programme has been launched in Kurunegala district in year 2023 and 2024, and further, concurrences have been made by the Department of Agrarian Development on 25 July 2023 with Sri Lanka Agripreneours Forum and Agro World (pvt) Limited as per the Memorandum of Understanding to construct green houses, exporting harvest purchasing them from farmers, and provision of agricultural instructions to the farmers. Accordingly, Rs. 10,500,000 has been provided to relevant Agrarian Council as the contribution of the Government to construct 21 green houses for 21 farmers of the Agrarian service area of Nagollagama and further the contribution of farmers have been deposited in Farmers' Bank but no payment has been made to the Contracting company as they have not constructed green houses following prescribed specifications. Further, a provision of Rs. 18,000,000 has been received on 04 June 2024 for the construction of green houses for 14 farmers in year 2024 but no such green house has been constructed. However, Rs. 236,977 has been spent out of the above amount and the remaining amount of Rs. 17,763,023 has been returned. Accordingly, this project has failed in achieving the expected results.

3.4. Assurances to be made by Accounting Officer

Even though the Accounting Officer is required to provide following assurances on following matters as per section 38 of the National Audit Act No 19 of 2018, no action has been accordingly.

(a) Chief Accounting Officer and Accounting Officer should assure that that a productive internal control system is maintained for the financial control of the Department and further a review should be made from time to time on the effectiveness of the system and necessary changes should also be made to ensure the continuation of the system in a productive manner and further a review should be made inwriting and a copy of the same should be submitted to the Auditor General, no statement to the effect that such review has been made has not been submitted to the audit.

3.5. Non-compliance with laws, rules and regulations

Instances, where non- compliances are observed, are given below.

Reference to laws, rules and Non-compliance regulations

(a) Section 30 (2), (3), 32 (1) and 33 (1) of the Agrarian Development Act No 46 of 2000 It was found at the sample test conducted in 12 areas belonging to Agrarian Services Area of Munneshwaram that written permission has not been obtained from the Commissioner General of Agrarian Services for 125.5 acres of paddy lands to use such lands for other cultivations than paddy.

(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

(i) 103 (i), 104 (i) and 110

No action has been taken as per financial Regulations regarding the accident faced by the cab bearing no WP PE-8442 of Kalutara Agrarian Development District Office, Kalutara at Kudawewa on 04 April 2024.

(ii) F R 571

Even though it is required to monitor the deposits of over two years period, no such action has been taken on the deposits of Rs. 25,353,990 of General Deposit Account, of which the period has lapsed more than two years as at 31 December.

(iii) F R 1646

Action has not been taken to send the daily running charts of each month along with the summary of monthly running charts with first copy before the 15 of next month of the month, in which the report is submitted, to the Auditor General through the Head of Department by the officer in charge of the subject of vehicles.

(iv) F R 1647 (c)

Even though it is required to maintain a register on all the purchases and issuance of materials in the log book (Even the minor purchases) when 03 or more vehicles are maintained, such register has not been maintained at the District Agrarian

(v) F R 1647 (f)

Development Office of Kalutara.

(c) Sections in chapter 4 of the Establishments Code of the Democratic Socialist Republic of Sri Lanka and chapter xiv of the Procedural Rules

Even though it has been informed that the officer in charge of the subject of vehicles should maintain a list of motor vehicles under his control including the brand of vehicle, type, registration number, assigned task, date on which the vehicle is handed over to the officer etc such list has not been maintained at the District Agrarian Development Office, Kalutara

(d) Para 3.1 of the Circular no 30/2016 dated 26 December 2016 of the Ministry of Finance

Loans to the amount of Rs. 4,025,535 to be recovered from 71 officers, who have vacated their posts as at 31 December of the year under review, have not been recovered and Rs. 2,259, 325, which is the bad debt to be recovered from 40 officers, who have vacated of post 5 years before, is also included in the above amount.

(e) Public Administration Circular 22/2023 dated 07 December 2023 issued by the Ministry of Public Administration

Even though a test should be conducted on fuel consumption once in every 12 months, or running after 25000 km or after main engine repairs, whichever occurs first, fuel test has been conducted only for 10 vehicles out of 26 vehicles belonging to Head Office of the Department. Accordingly, action has not been taken even to issue an interim circular with the inclusion of new revisions.

(f) Public Administration Circular 26/92 dated 19 August 1997 and Circular no 26/92 (1) dated 03 August 1997 and Financial Regulation 750 (i)

Even though the special advance should be recovered during the year 2024, action has not been taken to recover and settle the special advance to the amount of Rs.126, 850 to be recovered from 299 officers during the financial year.

(g) Letter of no CGO/NF/AMS/01/03 dated 20 may 2024 of the Comptroller General's Office

Even though the state emblem and the name of the Department should be painted on all pool vehicles, they have not been painted on any vehicle under the pool of vehicles of the Department.

Even though it has been informed to dispose 16 vehicles under the Department before 31 August 2024, action has not been taken to dispose 03 out of them.

3.6. Informal Transactions

(a) It is strictly prohibited to raise funds in any method other than an Act passed in the Parliament, further, non-statutory funds should be cancelled with immediate effect as per F R 876 (3) and their balancers should be remitted to the consolidated fund. If there is any reasonable ground to maintain such non-statutory fund further, action should be taken to legalise such fund by an Act of Parliament. However, no such

action has been taken even by the date of audit. Accordingly, an income of interest to the value of Rs. 29,924,652 has been earned by investing Rs. 75,000,000 in 2022, Rs.311,000,000 in 2023 and 50,000,000 in 2024 respectively fixed deposits.

- (c) Rs. 8,272,268 and Rs.4, 412,001 have been paid for the purchase of fixed assets and repairs respectively by the fund of Farmers' Bank without obtaining proper approval of the Secretary of the Ministry by the Department for the Action Plan of Farmers' Bank Fund and procurement plan as per para 03, 04 of Public Finance Circular no 03/2020 dated 28 August 2020.

3.7. Deposits

- (a) Rs. 5,869,446 is being maintained as retention for contracts (16/9) for a period from 02 to 05 due to non-receipt of recommendations of the Technological Officer at Matara, Kurunegala and Rathnapura districts and action has not been taken to release this retention money after getting the defects rectified in the contracts, if any.
- (b) Rs. 500,000 has been given by National Food Promotion Board as provisions on 02 December 2021 to District Agrarian Development Office, Monaragala for the reconstruction works of Sagini wewa in the agrarian services area of Thanamalwila but the reconstruction works have not been completed. Under such circumstances, an amount of Rs. 400,000 has been retained in general deposit account from 20 December 2021.
- (c) Provisions have been made to every Agrarian Services Centres (Rs. 500,000 each) by the Department of Agrarian Development for manufacturing organic fertilizer for the paddy cultivation of Monaragala district in Maha season 2021/2022, but an amount of Rs. 255,345, which were remaining unspent in 03 Agrarian Services Centres without using for the required purpose, has been retained in general deposit account and that money has not been remitted to the General Treasury.

3.8. Operating Bank Accounts

- (a) When money is accounted in bank as per Financial Regulations 188 (2) and (3), responsible officers should see to obtain receipts and to check as to whether the money is properly credited through bank statements. Accordingly, when the bank reconciliation statements of December for three district offices are checked, it was revealed that no action has been taken as per above mentioned financial regulations for the receipt of Rs. 8,802,877.
- (b) When ever a cheque is not realised for a period of more than 06 months from the date of issuance or valid date, which ever occurs first, as per financial regulation 396 (d), or no reply has been sent to the letters sent, action should be taken in this regard but such action has not been taken for 44 cheques to the value of Rs. 786,396 at 07 district offices.
- (c) Action has not been taken to identify 16 Cheques to the value of Rs. 5,378,964 and deposit them in account no 7042345 at Bank of Ceylon as per bank reconciliation statement for December and it has been shown as unidentified receipts.

4. Operational Review

4.1. Performance

4.1.1. Non gaining expected outcome

- (a) A provision of Rs. 12.48 million has been released for the cultivation of short-term interim crops in paddy lands of 600 acres under the project for cultivating short term crops in the action plan in year under review and Rs.10.21 million has also been spent but the progress of the project has not been reported.
- (b) Rs. 16.7 million has been released in year under review as per action plan for minor irrigation maintenance fund project and Rs. 16.3 million has also been spent but only 167 projects have been implemented. No action has been taken to launch 33 projects out of planned 200 projects and progress of the launched projects has also not been reported.
- (c) Even though estimates have been prepared to launch smart agri villages programme in 19 districts as per action plan, Rs. 263 million has been released in the year under review without including the annual physical targets to be launched in the revised action plan but constructions have been commenced in only 18 green houses with the cost of Rs. 67.1 million out of the above. Progress in the construction of 7 green houses out of the above is 50% and the progress of the remaining 11 green houses, of which constructions have been commenced, have not been reported. Accordingly, that programme has not been completed successfully during the year under review.
- (d) Under the project for preparing digital paddy land register, it has been planned to register 1,600,000 acres of paddy lands as per action plan, and Rs. 30 million has also been allocated for the purpose. In the meantime, Rs. 26.05 million has been released. However, the extent of paddy lands registered spending Rs.25.06 million i.e. 96% out of the above is 38,495 acres and it held a value of below 2.4% from the targeted amount.
- (e) Even though a provision of Rs. 241.4 million has been released for cultivating 10,000 acres in 21 districts under parachute cultivation project as per action plan of the year under review by the Department, only 613 acres have been cultivated spending Rs. 63.6 million i.e. 26 % and it held a value of below 6.3% from the targeted amount.
- (f) A provision of Rs.31.04 million has been released for the project for making protected houses to cultivate fresh flowers as per action plan, and further Rs. 29.92 million has been released out of the above. (92%) However, action has not been taken to complete 30 protected houses, of which construction works have been commenced during the year.
- (g) Progress of the 26 projects, which have been commenced spending the whole amount of the provision of Rs. 24.55 million released during the year under review under project for erecting seasonal crop protection fence for protecting crops from wild animals, has not been reported.

- (h) Even though it has been identified the barren paddy lands of 590.30 acres, 232.465 acres and 833.78 acres in category A, B and C respectively out of paddy lands registered as paddy lands as at 31 December 2024 in Kurunegala district, no action has been taken to recultivate such lands.
- (i) Even though Rs. 8,067, 889 has been spent by District Office during year 2023 to cultivate 215 acres under 27 centres under national programme for cultivating barren paddy lands, even by 31 December, the area of barren paddy lands, which were remaining uncultivated under 11 centres, was 24, 3045 acres. Accordingly, the amount of Rs.1, 626,127 spent without cultivating paddy is remaining as a fruitless expenditure.

4.1.2. Projects, which have not shown a progress even after releasing provisions

- (a) Constructions have been made selecting 13 farmers in 02 areas of agrarian services centres in order to construct greenhouses with automatic sensors under Smart Villages programme in year 2023 with the objective of applying modern technology for farming and increasing the number of farmers targeted for export market. For the construction of these green houses, Rs.500, 000 has been made for each farmer as the government's contribution and whilst making farmer to spend Rs. 500,000 as his contribution. It has to be constructed green houses to the value of Rs. 1,000,000. All the imprest has been released on 29 December 2023 and it has been informed to settle them before 31 December 2023. Accordingly, District Office of Agrarian Development has provided relevant provisions to Agrarian Services Councils even without completing relevant constructions. Further, even though an agreement has been signed with a private institute that it would purchase the harvest of the farmers, that institute has not purchased the harvest of farmers in year 2024/2025. Further, the app introduced by the same institute to farmers has been stopped by the institute itself before the lapse of 04 months and farmers have informed that they cannot sell their harvest and the app is also not working. Accordingly, the aim of the project that is increasing the number of agri farmers targeted at export market has been a failure. Even though a memorandum of understanding has been signed between the Department of Agrarian Development and the relevant institute, no action has been taken by the Department against the institute even where it has violated the conditions of the agreement.
- (b) Even though inactive 146 lakes have been neglected under 24 Agrarian Service Centres out of the total number of lakes (5,636) in Kurunegala district, nearly 108,413 acres of paddy lands are covered by these lakes and the farmers who are benefitted is 125,063. Action has been taken during the year under review to reconstruct only 02 neglected lakes and but no action has been taken to reconstruct 147 lakes enabling to utilize for cultivation.

4.1.3. Annual Performance Report

The annual performance report should be published before the lapse of 180 days from the end of the financial year as per sub section 47 (4) of the Public Finance Management Act No 44 of 2024. Therefore, annual performance report should have been prepared as per the specimen indicated in no 14 of the Guidelines issued by the Department of Public Finance as per para 10.2 of the Public Finance Circular 2/2020 dated 28 August 2020. Even though this

annual performance report should be submitted to the audit along with the financial statements as per section 16 (2) of the National Audit Act No 19 of 2018, no action has been taken by the Department in this regard.

4.2. Foreign Funded Projects

11 stores with the storing capacity of 900 mt have been constructed in 6 districts spending Rs. 88,715,390 during year 2021 for storing the crops of field crops farmers and small and middle scale farmers under World Bank assistances and they have been alienated to Agrarian Services Centers. These stores are remaining idle and it was observed at the audit that the objective of constructing them has not been fulfilled. Constructing stores without identifying real requirement is the reason for such failure. Further, action has not been taken to complete the works of the stores at Agrarian Services Center at Medawachchiya, which has been constructed spending Rs. 2,462, 454.

4.3. Management of assets

- (a) Vehicles and 03 machinery items belonging to district agrarian development office , Monaragala have not been utilized and 12 houses out of the government houses of district agrarian development office , Puttalam have to be repaired. However, they were remaining idle as a result of not repairing.
- (b) As per the observations in the report made by the inquiry board which has been appointed to conduct inquiry under F R 104 (1) a regarding the deficit of tyres at central stores, Narahenpita, it has been informed that the total loss with the inclusion of surcharge of 25% under F R 105 is Rs. 3,371,570. Further, the store keeper has stated that he accepted the deficit of tyres, which he has informed in writing to the Preliminary Inquiry Group. As per the recommendation of that report, it has been recommended to recover the loss incurred by the deficit of tyres as a lump sum amount from the store keeper of central stores, Narahenpita, who is responsible in this regard but that loss has not recovered from the relevant officer up to 16 August 2024.
- (c) 16 tractors, which have been given to Agrarian Services Centers in 2006 by Department of Agriculture of Western Province through district agrarian development office, have become unserviceable and due to parking these tractors at Agrarian Services Centers, issues have arisen on the spaces of such premises but no prompt action has been taken to dispose these tractors.
- (d) No action has been taken either to get the ownership of 8 vehicles not registered under Department transferred or to hand over to the relevant offices. Certain vehicles out of them were at unserviceable condition and no action has been taken to take over such vehicles and then either to repair or dispose.

4.4. Uneconomical Transactions

A quality testing laboratory has been established in 2017 at Agrarian Services Center, Puttalam district and adequate reconstructions have also been done for quality control spending Rs. 768,698. In the meantime, stock of equipment has also been purchased spending Rs. 3, 629, 1010 in the same year. This equipment was remaining idle without using for any quality test and the condition of this equipment has not been tested. The equipment of

this quality control laboratory has not been included in the inventory of District Agrarian Development Office or Agrarian Services Council. In terms of the Construction Quality Testing Services Circular no 05/2023 dated 08 June 2023 of the Commissioner General of Agrarian Services, a technological officer has been appointed as officer in charge of the Laboratory. Two technological officers including the officer in charge have participated for the training representing Puttalam district, which has been conducted for soil testing and raw material testing at laboratory. Agrarian Services Council was paying the electricity bill of this laboratory, which was remaining idle, and accordingly Rs. 11,505 and Rs.11, 155 have been paid as electricity bill of 2023 and 2024 respectively.

4.5. Management Inefficiencies

- (a) An expense of Rs. 23,586,046.170 born by the reporting institute for other heads of appropriate account has been accounted as an income collected for the reporting institute by other institutes.
- (b) In terms of the disciplinary order issued by the Commissioner General of Agrarian Services against the Divisional Officer of Agrarian Services, Kotawehera for misusing 22,904 kilograms of fertilizer, which was issued as subsidies, it has been ordered to transfer this officer to Ampara district for a period of 2 years. But the disciplinary order has not been implemented even by the end of the year under review. However, that officer has been appointed to act in the post of Headquarters Agrarian Development Officer of the office of the Deputy Commissioner of Agrarian Development of Badulla district from September 2022.
- (c) In terms of the disciplinary order issued by the Commissioner General of Agrarian Services against several officers of 3 Agrarian Services Councils of Badulla district for misusing fertilizer, Rs. 12,285,032 has to be recovered but either the relevant Deputy Commissioner of Agrarian Development or Accountant has not taken action to recover relevant amount even by the end of the year under review.
- (d) It has been observed at the preliminary inquiry conducted against an Agriculture Research and Production Assistant Officer served at Farmers' Bank, Bathmedilla that the officer has misused nearly an amount of Rs 5 million but the officer has been engaged in duties instead of taking action to recover that amount from him making follow up action even by the end of the year. Further this officer has been granted a promotion to grade 1 of the Agriculture Research and Production Assistants' Service to be effective from 03 May 2019 by the letter of no 7/2/15/ ස/අදාල ද/ dated 17 October 2022 issued by the Director General of Agrarian Development.
- (e) The programme for the revision of Digital Paddy Lands Register has been commenced in year 2022 under Information Management Unit and it has not been concluded even by now. It is not possible to identify paddy lands categorizing them under this programme and further it is revealed as per the submitted data that data pertaining to paddy lands in 410 areas of Agriculture Research and Production Assistant in 145 Agrarian Services Centers in relation to 24 districts of the Island have not been included by the end of the year 2024.
- (f) 16 Land Master tractors, which have been given to Agrarian Services Centers in 2006 by the Department of Agriculture of Western Province through district office of Agrarian Development were become unserviceable and these tractors have been

parked in the premises of Agrarian Services Centers. Therefore, issues have arisen on the spaces of such premises and no prompt action has taken to dispose these tractors.

(g) The number of the anicuts by which the 16,998 acres of paddy lands of farmers are covered in Kurunegala district is 1,222 and 100 in inactive level out of the above and belonging to 16 Agrarian Services Centers have been neglected. Even though reconstructions carried out on 12 anicuts and relevant bunds during the year under review, no action has been taken to bring that inactive anicuts to working level.

(h) Even though 513 agri wells out of the 4,765 agri wells in Kurunegala district, which are used for paddy cultivation and other cultivations, were in inactive level, no action has been taken during the year under review to reconstruct them.

(j) Permission has been given violating the circular provisions either to fill or use in other purposes for an extent of 548.05 perches of paddy lands in Colombo district identified in the revision programme for paddy lands registers implemented in 2015/2017 as per the Circular no 07/2018 dated 27 April 2018 by the Commissioner General of Agrarian Development as barren paddy land in grade A but possible again for paddy cultivation, for which permission should not be granted to fill/utilize in non-agricultural purpose.

5. Sustainable development

5.1. Progress in the achievement of sustainable development goals

(a) Rs. 8,157,797 has been spent in year 2024 for the reconstruction of Ibbawala Lake under the programme for reconstruction of lakes in Kurunegala district. Relevant inquiry reports have not been submitted to the effect that the 21 cubes of sands, which were not at the required standards at the quality test, have been returned and obtained sand stocks at standards, test the quality of the material obtained to the site, test has been conducted on the soil in the lake and test the quality of the concrete of sluice and bund and further it was observed that grass blocks have been laid only on a part of the lake bund and 918 cube of soil have been neglected in the lake without removing by the persons, who purchased them. It was also observed that there is a risk for depositing this soil again in the lake bed.

(b) Rs. 5,930,642 has been spent during the year for the reconstruction of Paluwewa under programme for the reconstruction of neglected lakes in Kurunegala district. Even though there should be at least 20 acres of paddy lands covering by a lake for bringing under reconstruction programme as per the guidelines of the Commissioner General of Agrarian Development, only 13 acres are covered by this lake. Only 09 acres were being cultivated. Soil of the lake have been used for the lake bund but no information has been submitted to the effect that the quality of soil has been tested. Boundaries of the lake have also not been properly identified and since the bind has been reconstructed by laying soil on the old bund, it was observed that water was dripping through the bund before flowing over spill. As the soil removed from lake bed were remaining in the bed, they were again mixing with the lake.

(c) Rs. 45,760,000 has been allocated for this programme in Kurunegala district, which aimed at the establishment of one lakh home gardens under Sustainable Home Garden Programme and maintain them sustainably, and Rs.16, 639,818 out of the above has

been spent for seeds and other plants. Rs. 29,120,182 has been returned. Accordingly, it was observed that 64% from the provision has not been utilized. The targeted number of home gardens of Kurunegala district is 21,200 and number of home gardens, for which seeds and plants have been given by 31 December of the year under review, is 6,299 and therefore progress of the establishment of home gardens is at a very lower level i.e. 30%. No action has been taken to call progress of these home gardens even by 31 January 2025. Even though Supervising Officers should take every follow up action to identify correctly the home gardens and maintain them and further to avoid disturbances for cultivation, Rs. 16,639,818 has become a fruitless expense as a result of not taking above actions.

6. Human Resources management

6.1. Attached staff, actual staff

- (a) The approved cadre of the Department as at 31 December 2024 is 19,764 and the actual staff is 13,484. But no action has been taken to make recruitments reviewing again 6,280 vacancies.
- (b) Even though it is required to determine the maximum period for serving one and the same place for an officer in each category as per section 3.8.2. Of chapter III of Establishment Code of the Democratic Socialist republic of Sri Lanka, 16 officers have been engaged in the various posts of district office, Puttalam for a period from 05 to 19 years without restricting the period of service.
- (c) The unit, which has been established as Pothuhera Organic Fertilizer Unit on 10 June 2020 has been renamed as Information management Unit from year 2022. Even though, the main task of this unit is to operate all digital and technological activities of the Department, approval has not been obtained for a staff prepared so as to be attached qualified officers. Therefore, from the commencement of the unit, the staff consisted of 19 officers attached from time to time.

P.K.M.P.Nonis
Senior Assistant Auditor General
For Deputy Auditor General