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செயலாற்றுகை அறிக்கை
PERFORMANCE REPORT
2025

රජයේ තක්සේරු දෙපාර්තමේන්තුව
அரசாங்க விலைமதிப்புத் திணைக்களம்
DEPARTMENT OF GOVERNMENT VALUATION

මුදල් , ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය

நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு

Ministry of Finance, Planning and Economic Development

PERFORMANCE REPORT

2025

DEPARTMENT OF GOVERNMENT VALUATION

No: 748, Maradana Road,
Colombo 10.
0112694381
0112694382
Fax: 0112694383
e-mail: cv@valuationdept.gov.lk

Hon. Anura Kumara Dissanayake
Minister of Finance, Planning and Economic Development

Dr. Harshana Suriyapperuma
Secretary to the Treasury

Mr. A.S.W.K. Nanayakkara
Government Chief Valuer

Contents

1 CHAPTER ONE – INSTITUTIONAL PROFILE

1.1 INTRODUCTION

The establishment of British rule over the country in 1815 brought changes in the pattern of land holding, land use and title to land. The Ordinance No. 2 of 1863 entitled "An Ordinance to enable the Crown to take possession of private lands for public use and to survey and assess lands. A Local Government Board was established on June 1, 1921 to attend the annual assessment of Government properties, assessment of immovable property in urban areas and other valuations of lands. Provision for the post of Government Assessor and his staff was made under the Local Government Board, the post of Government Assessor being created in 1923 who is to be in charge of assessment of Crown Properties, Estate Duty valuations, Land Acquisition and valuation and assessment of local authorities.

In the year 1939 there were two organizations carrying out valuation work on behalf of the Government, namely the Valuation Division of the Treasury and the Local Government Valuers' Department. As a measure of retrenchment it was decided to amalgamate the above two units and one officer to be in charge of the new Department. As a result Capt. E.G.Eastman was appointed as Chief Valuer in October 1939.

During this period, a Diploma in Valuation was started at the Ceylon Technical College with the aim of upgrading the standard of professionalism in the field of valuation. The Bachelor of Property Management, a professional course of study for valuers, was started at the University of Colombo in 1972 and was later brought to the University of Vidyodaya (now the University of Sri Jayewardenepura) from the following year. The basic level of recruitment for the valuation service in the Department was upgraded to degree level and at present, graduates with a Bachelor of Science (Special) in Estate Management and Valuation are recruited for the valuation service in the Department.

The Government Valuation Department is an old department under the Ministry of Finance that has made a significant contribution to the socio-economic development process of the country. Our pioneers, along a history of over 102 years, have given to us a prestigious professional institution in the public sector that maintains the traditions and high standards of valuation and estate management with their prudent knowledge and expertise. Continuing that, the provision of valuation services has expanded to 18 regional offices at present, and our goal is to align all officers for excellent professional performance.

Accordingly, the centenary celebration of the Valuation Department was held on 2023.12.06, and the e-valuation system to be implemented in the future and the centenary commemorative stamp were also unveiled on that day.

This Performance & Accountability Report is the culmination of preamble of the department with its objectives and activities, Highlights of the performance measures of the Department and our progress in comparison with actual results against targets and goals set in our annual performance plan, which we developed in view of getting assistance in carrying out mission towards socio economic development to the country and the Financial Management Processes of the Department, which began with planning strategies, continued through formulation, execution and justification of the budget of the Department to the Ministry of Finance of Sri Lanka. This report is being prepared pursuant to the requirements of the Financial Regulations of Government of Sri Lanka and covers activities of the Department during year 2025.

1.2 VISION, MISSION, OBJECTIVE & MAIN RESPOSSIBILITY OF THE DEPARTMENT

“Our Vision”

‘To maintain professional excellence, through high profile global standards, in Valuation and Management of Real Estate in order to promote Socio-economic Development.’

“Our Mission”

‘To provide a comprehensive professional Valuation and Estate Management service to the Government of Sri Lanka and to be competitive and cost conscious through an efficient and effective management structure.’

Our Objective

‘To provide highly professional services to clientele adopting best practice standards with outcome-oriented performance targets

Our Main Responsibility

‘Apart from the Statutory Responsibilities, the Valuation Department is responsible in providing comprehensive Valuation and Estate Management Services to the Government and Semi-Government Institutions.’

1.3 KEY FUNCTIONS

The Department provides services to Government and semi-government institutions including Provincial Councils and Local Authorities, in the sphere of Valuation and Property Management, where main functions of the Department would be classified under following major categories of activities;

1. **<u>Valuations under the provisions of the Land Acquisition Act No. 9 of 1950 which are acquired compulsorily for public purposes.</u>**

   1.1 Preparation of valuations for the payment of compensation under section 17(1).

   1.2 Preparation of Condition Reports for the lands which are acquired for urgent development purposes under Section 38 (a).

   1.3 Preparation of estimates of compensation for the allocation of funds, in respect of lands to be acquired under the Land Acquisition Act.

2. **<u>Miscellaneous Capital Valuations of Immovable and Movable properties for various purposes.</u>**

   2.1 Valuations of purchases and disposals under private treaty.

   2.2 For the local and foreign investment projects, Valuations for long term (99 Yrs.), medium term (50 Yrs.), short term (30 Yrs.) and other lease purposes.

   2.3 The Department also undertakes business valuations of Public Enterprises, whenever requested by the Treasury.

   2.4 Valuations for Courts of Law and various other Tribunals which hear and determine valuation related disputes.

   2.5 Vehicle valuations for state and Semi-Government institutions for accounting and insurance purposes.

   2.6 Assessment of compensation under Disaster Management situation

3. **<u>Valuations under legal enactments</u>**

   Valuations are carried out where the Chief Valuer is required and empowered to make valuations under statutory provisions such as Bribery Act, Stamp Duty Act & Land Reform Law etc.

4. **<u>Rental Valuations</u>**

   4.1 Rental valuations on market/ economic rent of State quarters under Eestablishment Code XIX.

   4.2 Rental Valuations are furnished to the State and other Institutions, either in respect of their property holdings identified for letting out, or when such institutions require private property for their use and occupation.

5. Asset Valuations

As mentioned in Asset Management Circular No. 04/2018, valuation of State Assets, Corporate Assets, Public enterprises & Provincial Council Assets for accounting functions of government agencies, provincial councils and local government agencies.

6. Rating Valuations

6.1 The Department carries out assessments and re-assessments of properties in all local authorities in the country in every 5 years , except of those within Colombo Municipal Council limits, for levying of rates (for local taxation).

6.2 Provides professional assistance in determination of objections made in respect of such assessments by aggrieved rate payers.

6.3 Provide Valuations for the intermediate ownership changes in respect of such assessments.

6.4 Provide Valuations for the intermediate new constructions in respect of such assessments.

6.5 The Council, with the approval of the Chief Valuer, fixes the annual value of crown properties within the Colombo Municipal Council Limits.

7. Providing Advisory services and expert evidences

7.1 The department assists Court of Low and various other tribunals which hear and compensation and valuation disputes by leading expert evidences.

7.2 Rent Boards sittings as the ex-officio member.

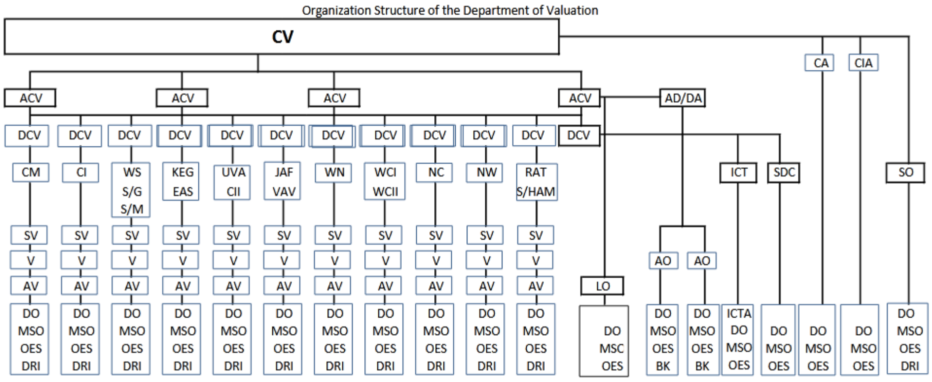
7.3 Represent the Chief Valuer on Land Acquisition Board of Review (LABR).

7.4 Represent the Chief Valuer at Land Acquisition Resettlement Committee (LARC)

7.5 Represent the Chief Valuer at Special Land Acquisition Resettlement Committee (Super LARC).

7.6 Providing Advisory service on compensation matters to the acquiring officers by participating section 9 inquiries under Land Acquisition Regulation 2008.

1.4 ORGANIZATIONAL STRUCTURE



* Note - Abbreviations attached

Abbreviations

CV	Chief Valuer		
ACV	Additional Chief Valuer	CM	Colombo Metro
DCV	Deputy Chief Valuer	WC I	Western Central I
SV	Senior Valuer	WC II	Western Central II
V	Valuer	WN	Western North
AV	Assistant Valuer	WS	Western South
CA	Chief Accountant	S/G	Galle
CIA	Chief Internal Auditor	S/M	Matara
LO	Legal Officer	S/H	Hambantota
DA	Director Admin	SAB	Sabaragamuwa
AO	Administration Officer	UVA	Uva
MSO	Management Service Officer	NW	North Western
DO	Development Officer	NC	North central
ICT.A	ICT Assistant	JAF	Jaffna
BK	Bungalow Keeper	VAV	Vavuniya
OES	Office Employment Service	C I	Central I
DRI	Driver	C II	Central II
		EAS	Eastern
		KEG	Kegalle
SO	Secretary Office		
AD	Administration Section		
ICT	Information & Communication Technology Division		
SDC	Skills Development Center		

1.5 REGIONAL OFFICES

	Regional Office	Telephone Number		e-mail	Fax
		Senior Valuer	Valuer		
Western Province	Colombo Metro	0112674477	0112674478	valdept.metro@gmail.com	0112674477
		0112694381	0112698688	valdept.metro2@gmail.com	0112694383
	Western Central I	0112843091	0112843204	valdept.west.centralsub@gmail.com	0112843091
	Western Central II	0112698688	0112839866	valdept.west.central@gmail.com	0112698688
	Western North	0332221064	0332223869	valdept.west.north@gmail.com	0332221064
	Western South	0342222643	0342222655	valdept.west.south@gmail.com	0342222643
Central Provinc	Central I	0812222559	0812222556	valdept.central1@gmail.com	0812222559
	Central II	0812211166	0812211165	valdept.central2@gmail.com	0812211166
Southern Province	Galle	0912222612	0912222612	valdept.galle@gmail.com	0912222612
	Matara	0412223016	0412222612	valdept.southern@gmail.com	0412223016
	Hambantota	0472225612	0472225612	valdept.southernsub@gmail.com	0472225612
	North Central	0252234035	0252234036	valdept.north.central@gmail.com	0252234035
	North Western	0372225280	0372225280	valdept.north.west@gmail.com	0372225280
Sabarag amuwa	Ratnapura	0452226845	0452226985	valdept.sabaragamuwa@gmail.com	0452226845
	Kegalle	0352050281	0352050281	valdept.kegalle@gmail.com	0352050281
	Uva	0552222486	0552224153	valdept.uva@gmail.com	0552222486
	Eastern	0652225646	0652223469	valdept.eastern@gmail.com	0652223469
Northern Province	Jaffna	0212224957	0212224957	valdept.northern@gmail.com	0212224957
	Vavuniya	0242229653	0242229652	valdept.northern.vanni@gmail.com	0242229653

1.6 MEASURING & REPORTING FINANCIAL PERFORMANCE

Department Circular 2020/02	2021	2022	2023	2024	2025
Actual Fees called (Rs.)	308,346,197.27	269,155,386.68	440,230,851.67	475,368,805.00	278,955,621.08
Hypothetical Fees for non-charging (Rs.)	954,954,671.81	1,115,333,522.59	1,717,864,067.41	2,857,765,524.72	2,048,913,545.88

2 CHAPTER TWO – PROGRESS AND THE FUTURE OUTLOOK

2.1 VALUATIONS UNDER THE PROVISIONS OF THE LAND ACQUISITION ACT NO. 9 OF 1950 WHICH ARE ACQUIRED COMPULSORILY FOR PUBLIC PURPOSES

Valuation Type	Achieved units 2025	Achieved percentage (According to the 2025 Action Plan)	Target units 2026
1.1 Preparation of valuations for the payment of compensation under section 17(1) – **LA**	4663	105 %	5800
1.2 Preparation of Condition Reports for the lands which are acquired for urgent development purposes under Section 38 (a) – **CR**	728	100 %	985
1.3 Preparation of estimates of compensation for the allocation of funds, in respect of lands to be acquired under the Land Acquisition Act.- **LE**	738	107 %	495

*Above valuations are carried out under the special projects that are mentioned in sec. 2.9

2.2 MISCELLANEOUS CAPITAL VALUATIONS OF IMMOVABLE AND MOVABLE PROPERTIES FOR VARIOUS PURPOSES

Valuation Type	Achieved units 2025	Achieved percentage (According to the 2025 Action Plan)	Target units 2026
Valuation of immovable and movable property for various purposes including, purchases and disposals under private treaty, & lease purposes. – **LM**	17099	117 %	14929

Valuation Type	Achieved units 2025	Achieved percentage (According to the 2025 Action Plan)	Target units 2026
Vehicles valuations for accounting & insurance purposes - LMV	*7126	121 %	4638

*Includes total of 1173 Sri Lanka Army vehicles

2.3 VALUATIONS UNDER LEGAL ENACTMENTS

Valuation Type	Achieved units 2025	Achieved percentage (According to the 2025 Action Plan)	Target units 2026
Valuations under Bribery Act - **BC**	93	99 %	requests made within the year
Valuations under Stamp Duty - **SD**	63	81 %	161

2.4 RENTAL VALUATIONS

Valuation Type	Achieved units 2025	Achieved percentage (According to the 2025 Action Plan)	Target units 2026
4.1 Rental valuations on market/ economic rent of State quarters under Establishment Code XIX. - **RG**	5569	121 %	3718
4.2 Rental Valuations are furnished to the State and other Institutions, either in respect of their property holdings identified for letting out, or when such institutions require private property for their use and occupation. - **RP**	13064	127 %	7222

2.5 ASSET VALUATIONS

Valuation Type	Achieved units 2025	Achieved percentage (According to the 2025 Action Plan)	Target units 2026
*State Assets	3595	167 %	2738
**Corporate Assets	320	107 %	1448
Public enterprises & Provincial Council Assets	5693	395 %	1490

* State Asset Valuations were requested from 40 Numbers of Ministries/Departments while handling of 679 Number of files.

** Co-operate Asset valuations were requested from 22 Number of cooperate bodies handling of 182 Number of files.

2.6 RATING VALUATIONS

Valuation Type	Achieved units 2025	Achieved percentage (According to the 2025 Action Plan)	Target units 2026
Mass Rating Assessment Rating Valuation	559704	90 %	1491593
Provides professional assistance in determination of objections made in respect of such assessments by aggrieved rate payers. **- RO**	9296	109 %	7206
Provide Valuations for the intermediate ownership changes in respect of such assessments. **- RA**	26359	110 %	15981
Provide Valuations for the intermediate new constructions in respect of such assessments **- RB**	1648	94 %	1479

During 2025 Mass Rating Assessment of 50 No's local authorities and 15 Sub offices were submitted after completion. And 13 numbers local authorities and 05 Sub offices are still in process.

2.7 ADVISORY SERVICES

Type of Advisory Services	Number of participants
Rent Board sittings were done as the ex-officio member	128
Land Acquisition Resettlement Committee (LARC)	637
Special Land Acquisition Resettlement Committee (Super LARC)	74

2.8 PERFORMANCE OF THE LEGAL SECTOR

Type of Cases	Received	Heard
Land Acquisition Board of Review	674	167
Cases handled before Supreme Court	27	05
Cases handled before Court of Applied	69	03
Cases handled before Human Rights Commission	03	00
Cases handled before District Courts	10	00
Cases handled before Magistrate's Court	02	02

2.9 SUMMARY OF SPECIAL PROJECTS EXECUTED

Special projects engaged for the year 2025

Regional Office	Project Name
Central 1	Kirimatiya – Kandy Road
	Ampitiya – Pichchamal Watta Road
	Badulla – Chenkaladi Road
	Central Expressway Stage IV
	KMTT - Kandy Multimedia Transport Terminal
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
Southern - Matara	Expand Southern Express High Way Project – Aparekka Rd
	Expand Colombo Hambantota Wellawaya road 165+500 km 166+100
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
Eastern	Rambaken Oya Project
	Yan Oya project
	Road Widening Project - Badulla - Chenkaladi
	Medirigiriya-Agbopura Rd Widening & Development Project
	Yan Oya Cannel Widening & Development project
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
Sabaragamuwa - Kegalle	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Basnagoda Water Project
Uva	Thalpitigala Irrigation Project
	Uma Oya Development Project
	Morana Reservoir Project
	Lunugamwehera Beralihela Katharagama Road Development Project
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
Western North - Gampaha	Central Expressway Outer Circular Road
	CEB Greed Substation
	Central Expressway Project - I, II
	Kadawatha Bypass
	Kelani River South Water Supply Project
	Expand Meegamuwa – Meerigama Project
	Gampaha Atthanagalla Minuwangoda Water Project

	Road Widening Project Kandy – Colombo
	Colombo Kandy Road Nittabuwa to Pasyala
	Land Acquisition For Kelani Uthuruwella 4th Milepost
	Road Widening Hekittha to Meegamuwa
	Basnagoda Reservoirs Project
	Widening Project Of The Giridara Intersection
	Peliyagoda Kotuwa Substation
	Acquisition of Vacant Land Around the Gampaha Wicckaramarachchi
	Land Acquisition for Ganemulla Flyover Access Road
	Land Acquisition for Nittabuwa City Development
	Road Widening Miriswatta - Waturagama
	Colombo Outer Rroad
	Land Acquisition For Mirigama Giriulla Bridge
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
North Central	Yan Oya Project
	Anthar Gedana Project (Maithreepala Road)
	North Central Maha ela project
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
North western	Central Expressway
	Wayamba Ela Cannel project
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
Western south - Kaluthara	Ruwanpura Highway
	Southern Expressway Road
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
Sabaragamuwa - Rathnapura	Ceylon Electricity Board
	Ceylon Petroleum Corporation
Southern- Hambanthota	Expand Gannoruwa Meegahajadura Project
	Southern Expressway Highway Project
	Gannoruwa Road Development Project
	Kekiriobada Reservoir Project
	Investment Zone Project Hambanthota
	Walasmulla Town Development Project
	Expand Sooriyawewa – Mirijjawila Road Project
	Expand Weerakatiya Fiveway Junction to PS Office Rd Project
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
Western Central 2	Kaduwela Aturugiriya Road Expansion Project

	Welgama Diyagama Road Expansion Project
	Robert Goonawardana Road Expansion Project
	Colombo Horana Road Expansion Project
	Ruwanpura Expressway Project
	Colombo Metro Flooding Control Project
	Road Expansion Project for Homagama Pitipana Science & Technology City Project
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
Colombo Metro	Slave Island Stage II Redevelopment Project
	Slave Island Stage I Redevelopment Project
	Highway Project New Kelani Bridge to Athurugiriya
	Aluth Mawatha Road Widening Project
	Highway Project New Kelani Bridge to Rajagiriya
	Mattakkuliya Bridge Widening Project
	Acquisition of Estate 188
	Acquisition of Land for Construction of Tunnel Drainage Line from Main Cannel to Sea in Aluth Mawatha
	Greater Colombo Flood Control Project - Mattakkuliya
	New Muthuwella Waterway Project
	Acquiring Land From Valuation No 191/1 to 21 on Maradana Rd
	Urban Revitalization Project
	Kolonnawa Rain Water Drainage and Environment Improvement Project
	Kirulapana Godagama Road
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
Central 2	Mathale Ratthota Road
	Matale Ilukwatta Road
	Mathale Dombawela Road
	Mathale Trincomalee Road
	Moragahakanda - Kaluganga Project
	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
Southern- Galle	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited
Northern – Vavuniya	Ceylon Electricity Board
	Ceylon Petroleum Corporation
Western central 1	Ceylon Electricity Board
	Ceylon Petroleum Corporation
Northern – Jaffna	Ceylon Electricity Board
	Ceylon Petroleum Corporation
	Ceylon Petroleum Storage Terminals Limited

3 CHAPTER THREE – OVERALL FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2025

3.1 STATEMENT OF FINANCIAL PERFORMANCE

ACA -F

Statement of Financial Performance
for the period ended 31st December 2025

Revised Budget Allocations 2025 Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
-	**Revenue Receipts**		265,654,059	414,063,725	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	265,654,059	414,063,725	ACA-1
-	**Total Revenue Receipts (A)**		265,654,059	414,063,725	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		968,248,000	2,755,664,000	ACA-3
-	Deposits		100,649,671	60,850,070	ACA-4
-	Advance Accounts		38,125,368	38,531,019	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		1,107,023,039	2,855,045,089	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		1,372,677,098	3,269,108,814	
	Remittance to the Treasury (D)		227,946,019	255,007,129	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		1,144,731,079	3,014,101,685	
	Less: Expenditure				
-	**Recurrent Expenditure**				
816,000,000	Wages, Salaries & Other Employment Benefits	5	802,598,372	613,765,668	ACA-2(ii)
238,000,000	Other Goods & Services	6	200,346,574	176,618,581	ACA-2(ii)
8,500,000	Subsidies, Grants and Transfers	7	6,690,442	7,054,304	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	16,818	ACA-2(ii)
1,062,500,000	**Total Recurrent Expenditure (F)**		1,009,635,389	797,455,371	
	Capital Expenditure				
33,000,000	Rehabilitation & Improvement of Capital Assets	10	30,866,100	17,768,734	ACA-2(ii)
270,000,000	Acquisition of Capital Assets	11	91,233,536	49,309,182	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
13,000,000	Capacity Building	14	9,594,691	9,361,006	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
316,000,000	**Total Capital Expenditure (G)**		131,694,327	76,438,922	
	Deposit Payments		13,027,846	22,109,621	ACA-4
	Advance Payments		43,512,619	37,856,678	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		56,540,465	59,966,299	
	Total Expenditure I = (F+G+H)		1,197,870,180	933,860,592	
	Balance as at 31st December J = (E-I)		(53,139,101)	2,080,241,094	
	Balance as per the Imprest Adjustment Statement		(53,139,101)	2,079,836,309	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			-	404,785	

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3.2 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2025

ACA-P

Statement of Financial Position
As at 31st December 2025

	Note	Actual 2025 Rs	Actual 2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	621,095,299	534,915,446
Financial Assets			
Advance Accounts	ACA-5/5(a)	91,690,952	86,303,701
Cash & Cash Equivalents	ACA-3		
Total Assets		712,786,251	621,219,147
Net Assets / Equity			
Net Worth to Treasury		(62,520,568)	19,714,006
Property, Plant & Equipment Reserve		621,095,299	534,915,446
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	154,211,520	66,589,695
Unsettled Imprest Balance	ACA-3		
Total Liabilities		712,786,251	621,219,147

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 06 to 24 and Annexures to accounts presented in pages from 25 to 52 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

Chief Accounting Officer
Name :
Designation :
Date : 24.02.2026

Dr. Harshana Suriyapperuma
Secretary to the Treasury and Secretary to the Ministry of Finance, Planning and Economic Development
Ministry of Finance
Colombo 01

Accounting Officer
Name :
Designation :
Date : 18.02.2026

A.S.W.K. Nanayakkara
Government Chief Valuer
Department of Government Valuation
No. 748, Maradana Road,
Colombo 10.

Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :
Date : 18/02/26

M.H.S.P.K. De Silva
Chief Accountant
Valuation Department
Colombo -10.

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3.3 STATEMENT OF CASH FLOWS

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2025

	Actual	
	2025 Rs.	2024 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	265,654,059	414,063,725
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	46,213,584	34,513,812
Imprest Received	968,248,000	2,755,664,000
Recoveries from Advance	31,310,159	30,287,754
Deposit Received	100,649,671	60,850,070
Total Cash generated from Operations (A)	1,412,075,473	3,295,379,361
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	999,765,057	785,857,097
Subsidies & Transfer Payments	6,690,442	7,054,304
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	28,645,420	-
Expenditure incurred on behalf of Other Heads	10,175,434	2,118,876,036
Imprest Settlement to Treasury	227,946,019	255,007,129
Advance Payments	34,995,504	29,631,467
Deposit Payments	13,027,846	22,109,621
Total Cash disbursed for Operations (B)	1,321,246,722	3,218,535,654
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	90,828,751	76,843,707
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Asset Construction, Purchases and Other Investment Acquisitions	91,233,536	76,438,922
Total Cash disbursed for Investing Activities (E)	91,233,536	76,438,922
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(91,233,536)	(76,438,922)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	(404,785)	404,785
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	(404,785)	-
Opening Cash Balance as at 01st January	404,785	-
Closing Cash Balance as at 31st December	0	404,785

3

3.4 PERFORMANCE OF THE REVENUE COLLECTION

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount Rs.	As a % of final Revenue Estimate
2003.02.09	Valuation fee	350,000,000/-	200,000,000/-	265,650,000/-	132 %

3.5 PERFORMANCE OF THE UTILIZATION OF ALLOCATION

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	1,007,500,000/-	1,062,500,000/-	1,009,635,389/-	95 %
Capital	316,000,000/-	316,000,000/-	131,694,327/-/-	42 %

3.6 IN TERMS OF F.R. 208 GRANT OF ALLOCATIONS TO THIS DEPARTMENT / DISTRICT SECRETARIAT / PROVINCIAL COUNCIL AS AN AGENT OF THE OTHER MINISTRIES / DEPARTMENTS.

Rs 10,175,433.99

3.7 AUDITOR GENERAL'S REPORT

Refer Annexure 01 for Auditor General's Report.

4 CHAPTER FOUR - PERFORMANCE INDICATORS

4.1 PERFORMANCE INDICATORS OF THE DEPARTMENT

Specific Indicator	Reported units as a percentage of total outstanding and the inflow the year			
	100%-90%	75%-89%	50%-74%	50 % <
Condition Report	100 %			
Land Acquisition		78 %		
Land Estimate		87 %		
Land Miscellaneous		88 %		
Vehicle Valuations	91 %			
Miscellaneous Disaster	100 %			
Stamp Duty		80 %		
Bribery Cases	99 %			
Rent Private	90 %			
Rent Government		88 %		
Rating Valuation		79 %		
Re-Assessment lands		88 %		
Re-Assessment of Buildings		84 %		
Rating objections	99 %			
State Assets	113%			
Corporate Assets				48 %
Public enterprises & Provincial Council Assets		89 %		

5 CHAPTER FIVE – PERFORMANCE OF THE ACHIEVING SUSTAINABLE DEVELOPMENT GOALS (SDG)

5.1 THE IDENTIFIED RESPECTIVE SUSTAINABLE DEVELOPMENTS GOALS

Goal/ Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50% - 74%	75%-100%
Goal 04	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Productivity Training Program			100%
Goal 09	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	i. General Valuation			88 %
		ii. Rating Valuation			79 %
		iii. Asset Valuations • State Assets • Co-operate Assets • Public enterprises & Provincial Council Assets	48%		113% 89 %
Goal 16	Promote peaceful inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Assistant Valuer Performance Indicator	* 24.15 Excellent (17.50 or more) Annual performance marks of the department of valuers		

* According to Department Order No. 320 performance evaluation indicators are determined as follows

Evaluation index

Evaluation index	Marks
excellent	17.50 or more
above average	12.50 to 17.49
satisfied	10.00 to 12.49
unsatisfied	Less than 09.99

6 CHAPTER SIX - HUMAN RESOURCE PROFILE

6.1 CADRE MANAGEMENT

Serial No.	Designation	Approved cadre New	Existing Cadre (31.12.2025)	Vacancies (31.12.2025)
Senior	Government Chief Valuer	1	1	0
	Additional Chief Valuer	4	0	4
	Director (Admin)	1	0	1
	Deputy Chief Valuer	16	9	7
	Chief Accountant	1	1	0
	Chief Internal Auditor	1	1	0
	Accountant	1	1	0
	Senior Valuer	80	7	73
	Valuer	120	63	57
	Legal Officer	2	1	1
Tertiary	Administrative Officer	2	2	0
	Translator (Sinhala - Tamil)	1	0	1
	ICT Officer	2	0	2
	Assistant Valuer	560	460	100
Secondary	Development Officer	183	164	19
	ICT Assistant	3	2	1
	Management Service officer	105	95	10
	Management Assistant Departmental	7	7	0
Primary	Drivers	21	18	3
	Office Employment Service	76	71	5
	Bungalow Keeper	4	2	2

6.2 OUTSTANDING WORK (UNITS)

Valuation Type		January	February	March	April	May	June	July	August	Sepetember	October	November	December
General	Condition Reports	91	35	38	77	77	76	6	4	1	0	0	0
	Land Acquisitions	1701	1423	1261	1305	1174	1210	1114	1045	1156	1265	1214	1289
	Land Estimates	300	218	169	156	95	79	111	137	174	166	132	114
	Land Miscellaneous	3323	3113	2720	2548	2554	2598	2463	2314	2507	2772	2796	2383
	Vehicle Valuations	457	647	956	1225	2005	2637	2657	2326	1787	1295	1068	696
	Stamp Duty	63	55	50	85	76	55	54	54	48	42	31	16
	Bribery Case	3	3	0	0	0	1	1	0	0	0	0	1
	Rental Private	1872	2052	2219	1993	2319	2238	2279	2134	2348	1979	1964	1491
	Rental Government	1512	1406	1094	927	583	655	799	709	814	740	675	728
Total		9322	8952	8507	8316	8883	9549	9484	8723	8835	8259	7880	6718
Rating	Re-Assessment lands	5514	5377	5137	4830	4528	4263	3577	3042	3000	2993	3046	3476
	Re-Assessment of Building	667	672	631	574	557	534	493	480	332	343	272	311
	Rating Objection	276	229	714	743	761	590	446	373	178	179	141	131
Total		6457	6278	6482	6147	5846	5387	4516	3895	3510	3515	3459	3918

6.3 HUMAN RESOURCE DEVELOPMENT

The ‘Skills Development Centre’ (SDC), instituted in 2006, carrying the theme ‘Knowledge, Attitude & Efficiency’, with due contemplation to key fundamentals, dignity of labour through Life Long Learning (LLL) and efficiency & dedication through motivation, performance appraisal and development of skills.
Skills Development Centre (SDC) organizes and conducts all its training programmes, workshops and seminars focusing on achieving professional excellence of employees of the Department expanding from the Supportive Staff level to Top Management level

Conducted Training Programs as at 31.12.2025

No	Programme Name	Number of Employees	Duration	Total Investment Local (Rs.)	Total Investment Foreign s.)	Nature of the program (Local/Foreign)	Learning Outcomes
1	Productivity Program Stage II	36	08 hrs	232,925.00		Local	Productivity concepts
2	Survey and Mapping Residential Training (Group 1)	47	16 hrs	331,104.00		Local	Identification, Classification and Evolution of Survey Plans and related Laws
							Introduction to GIS, Remote Sensing, Geodesy, Land Surveying & Mapping
							Global Positioning System(GPS) & Global Navigation Satellite System(GVSS)
							Land Information System (LIS) and Parcel Fabric
							Land Administration
							Modern Surveying Technology
							Identify and Measuring of Rock Boulders using Modern Techniques
							Identify and Measuring of Large extent land using Modern Techniques
							Introduction of Bimsaviya & Cadastral Map

3	Productivity Program - Stage III	36	08 hrs	108,734.00		Local	Productivity concepts
4	Data Digitalization & Management	69	08 hrs	Free		Local	Introduction to data digitalization and management
5	Survey and Mapping Residential Training (Group 2)	45	16 hrs	395,250.00		Local	Identification, Classification and Evolution of Survey Plans and related Laws Introduction to GIS, Remote Sensing, Geodesy, Land Surveying & Mapping Global Positioning System(GPS) & Global Navigation Satellite System(GVSS) Land Information System (LIS) and Parcel Fabric Land Administration Modern Surveying Technology Identify and Measuring of Rock Boulders using Modern Techniques Identify and Measuring of Large extent land using Modern Techniques Introduction of Bimsaviya & Cadastral Map
6	Scholarship Program on MSc on Real Estate Management and Valuation from University of Sri Jayewardenepura	2	02 Years	1,190,000.00		Local	After annual appilication calls, the selected candidates will be listed and selected according to the departmental procedure. The committee will be gathered and the candidates will be selected accordingly under the Chief Valuer supervisions.
7	Efficiency Bar Examination (2025) for Class I Grade III Valuers of the Sri Lanka Valuation Service(2025) - Internal Training Program	23	08hrs	free		Local	Applied valuation Valuation Unit Management

8	Orientation Program for newly appointed Assistant Valuers of Grade II Class II of the Sri Lanka Valuation Service (2025)	125	40hrs	569,133.00		Local	Vision, Mission and Organizational Structure of the Valuation Department and Professional Ethics
							Importance and basics of Rating valuation
							Activities that initiate before commencing rating valuation
							Rating unit continuation
							Rating Assessment (RA), Rating Building (RB) and Rating Objections
							Documents needed to be submitted upon completion of Rating
							Computerized Systems for Rating Activities (Global Trends), Field surveys, data collection, data analysis, data tabulation, preparation of local master plans, and land registration activities.
							E - Valuation Activities
							Target rating Programs on the year 2025
							Methods and Practical Applications of Special Property Valuation
							Leave, Train Warrents, Seasons, Agrahara Insurance, Personal Files, Transfers and Pension,
							Travelling claims (General and rating),O.T. claims ,Cash advance and Financial Responsibility
							Role of the Internal Audit Division in Departmental Activities and the Role of Assistant Valuers to Audit Functions

							Office Procedures, disciplinary procedures of public officers, Disciplinary responsibilities during the Probation Period, Procedures on btaining Medical Reports and the role of the Administrative Division of the department
							Service Regulations, Annual Salary Increments and related matters, Efficiency Bars exams and other Departmental Examinations
9	Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF (Group1)	38	08hrs	52,540.00		Local	Roles and responsibilities on valuation units regarding to all targeted tasks assigned to the Department of Valuation by the IMF
10	Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF (Group 2)	39	08hrs	32,455.00		Local	
11	Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF - Western Province	28	08hrs	19,050.00		Local	
12	Training Program for Departmental Officers on the Internal Affair Unit established in Department of Valuation (Group 1)	198	08hrs	346,145.00		Local	Introduction and promoting on good governance practices Characterizing the public by integrity and professionalism
13	Training program on AI technology for senior management conducted according to the institutional requirements and under the guidance of the Chief Valuer	18	08hrs	196,000.00		Local	Introduction on AI technology according to the institutional requirements

14	Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF(Colombo Metro,Sourthern(Galle ,Matara & Hambantota),Central 1 & II,Western North (Gampaha),North Central(Anuradhapura))	38	08hrs	32,890.00		Local	Roles and responsibilities on valuation units regarding to all targeted tasks assigned to the Department of Valuation by the IMF
15	Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF(Western Central I & II,Western South,Wayamba, Sabaragamuwa,Vauvniya, Eastern, & Jaffna)	36	08hrs	44,000.00		Local	
16	Survey and Mapping Residential Training (Group 3)	37	16hrs	357,016.00		local	Identification, Classification and Evolution of Survey Plans and related Laws Introduction to GIS, Remote Sensing, Geodesy, Land Surveying & Mapping Global Positioning System(GPS) & Global Navigation Satellite System(GVSS) Land Information System (LIS) and Parcel Fabric Land Administration Modern Surveying Technology Identify and Measuring of Rock Boulders using Modern Techniques Identify and Measuring of Large extent land using Modern Techniques Introduction of Bimsaviya & Cadastral Map

17	Training Program for officers of Valuation Service on Land Acquisition and other legal procedures of Higher Courts	238	08hrs	200,500.00		Local	Providing awareness on how valuation officers should assist in legal proceedings when dealing with cases filed in various courts including those where compensation valuations for lands acquired for public purposes are being challenged and where the beneficiaries appeal against decisions of the Land Acquisition Review Board to the Court of Appeal and the Supreme Court. Providing awareness on how to handle court cases related to valuations carried out for various purposes in different courts. Understanding the judicial system of Sri Lanka and the role of a valuer within that system along on how to prepare for court proceedings in such institutions. Providing guidance on the procedures to be followed when giving evidence or observations in cases before the Court of Appeal and the Supreme Court.
18	International conference organized by University of Sri Jayewardenepura (ICREMV) 2025	18	08hrs	324,000.00		Local	Property valuation and uncertainty Property development and management Property finance and investment Urban and Regional planning Sustainable real estate The digital future of the built environment and smart real estate Property, Government and Policies Professional ethics in the real estate industry The future of the real estate market in Asia Discussion:

							Introduction to the ESG concept (Environmental, Social, and Governance)
							Application of ESG concepts in challenging property valuation practices
							The role of governance in specific property management within local authorities
							Maintaining a healthy real estate business as a crisis management tool
							The impact of information and communication technology on the operational efficiency of supermarkets in the Colombo District of Sri Lanka
							GIS-based risk analysis of the dried fish cottage industry: Kudawella in the Tangalle Pradeshiya Sabha, Sri Lanka
							Integration of BIM and GIS in the cost approach to real estate valuation
							Application of the depreciation method for valuing income-generating properties in Sri Lanka: A Delphi study
							Analysis of social and cultural impacts due to new urban development: A case study of the Hambantota Divisional Secretariat area
							Analysis of causes of traffic congestion in a suburban area: A case study of Ragama town center
							An empirical study by valuers on minimizing uncertainty in valuation
							Understanding of collaboration opportunities: Employees in the information technology sector in Sri Lanka

<table>
<tr><td>19</td><td>Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF(Western Central I & II,Western,Uva,Kegalle,Colombo Metro, Central I &II, Western South)</td><td>45</td><td>08hrs</td><td>44,000.00</td><td></td><td>Local</td><td rowspan="2">Roles and responsibilities on valuation units regarding to all targeted tasks assigned to the Department of Valuation by the IMF</td></tr>
<tr><td>20</td><td>Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF(Southern (Galle, Matara & Hambantota), North Central,Vauvniya, Sabaragamuwa, Eastern and Jaffna)</td><td>34</td><td>08hrs</td><td>43,000.00</td><td></td><td>Local</td></tr>
<tr><td rowspan="4">21</td><td rowspan="4">Program on Office Discipline, Procedures and Regulations</td><td rowspan="4">217</td><td rowspan="4">08hrs</td><td rowspan="4">229,200.00</td><td rowspan="4"></td><td rowspan="4">Local</td><td>Discipline and general conduct of officers</td></tr>
<tr><td>Establishment Code and disciplinary procedures</td></tr>
<tr><td>Conducting preliminary investigations into possible irregularities committed by officers</td></tr>
<tr><td>Financial regulations, powers, and the financial authority of the Accounting Officer, along with other related subject matters</td></tr>
<tr><td rowspan="5">22</td><td rowspan="5">Training Program on Filing, Disciplinary and Leave for Management Service Officers/Development Officers (Group 1)</td><td rowspan="5">71</td><td rowspan="5">08hrs</td><td rowspan="5">259,000.00</td><td rowspan="5"></td><td rowspan="5">Local</td><td>What is filing?</td></tr>
<tr><td>Important points on documentation</td></tr>
<tr><td>Characteristics and advantages of a proper filing system</td></tr>
<tr><td>Casual leave, no-pay leave, study leave and the authority responsible for approving a leave</td></tr>
<tr><td>Office discipline and avoiding</td></tr>
</table>

							disciplinary misconduct
							Why an individial have to face a disciplinary inquiry?
23	Training Program on Filing, Disciplinary and Leave for Management Service Officers/Development Officers (Group 2)	80		251,000.00			Benefits of proper disciplinary procedures
24	Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF(Southern (Galle), Western Central 1 & 11 , Wayamba, Colombo Metro, Western South, Western North)	28	08hrs	31,700.00		Local	Roles and responsibilities on valuation units regarding to all targeted tasks assigned to the Department of Valuation by the IMF
25	Workshop on Implementing on RA, RB (Colombo Metro, Western South, Southern (Matara)	29	08hrs	33,275.00		Local	Implementation on RA/RB through the E-valuation System
26	Workshop on Implementing on RA, RB (Western North and Kegalle)	32	08hrs	34,000.00		Local	
27	Training Program for Departmental Officers on the Internal Affair Unit established in Department of Valuation (Group 2)	216	08hrs	324,075.00		Local	Introduction and promoting on good governance practices
							Characterizing the public by integrity and professionalism
28	Training Program on the Roles and Responsibilities of assigned and targeted E-valuation units of Department of valuation by the IMF	75	08hrs	96,000.00		Local	Roles and responsibilities on valuation units regarding to all targeted tasks assigned to the Department of Valuation by the IMF
29	Training Workshop for Office Assistants and Drivers	35	16hrs	280,000.00		Local	Knowledge on the work environment
							Attitudes and Skills Development

							Required technical knowledge
							Public relations
							Motivation
							Clarifying the roles, responsibilities and duties of the officers
							Awareness of general behavior and discipline
							How to face challenges
							Individual responsibility as a team
							Personal development (dress, behavior, and posture)
							Time management
							Personality development through positive thinking
							Personal and organizational image
							Office and social etiquette
							Job satisfaction through performing any assigned duty

7 CHAPTER SEVEN – COMPLIANCE REPORT

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following Financial statements/ accounts have submitted on due date**			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading & Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Not Relevant		
1.6	Others	-		
2	**Maintenance of books & Registers (FR.445)**			
2.1	Fixed assets register has been maintained & update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has been maintained & update	Complied		
2.3	Register of Audit queries has been maintained & update	Complied		
2.4	Register of Internal Audit reports has been maintained & update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register of cheques and money orders has been maintained & update	Complied		
2.7	Inventory register has been maintained & update	Complied		
2.8	Stocks register has been maintained & update	Complied		
2.9	Register of Losses has been maintained & update	Complied		

2.10	Commitment register has been maintained & update	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been maintained & update	Complied		
3	**Delegation of functions for financial control (FR.135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparations Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134 (2) DMA / 1 - 2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		

6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's office in terms of Paragraph 07 of the Asset Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General in due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		

9.3	The vehicle logbooks had been maintained and update	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public administration Circular No.30/2016 of 29.12.2017	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the years as per the FR 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The allocation had been taken as per F.R. 571 in relation to disposal of lapsed deposits	Complied		

13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Impress Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub impress issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub impress had been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the impress account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff had been issued a duty list in writing	Complied		
16.3	All reports have been Submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and update in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by website or alternative measures and has it been facilitated to appreciate/ allegation to pubic against the public authority by this website or alternative measures	Complied		

17.3	Bi-Annual and annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens Charter**			
18.1	A citizens charter/ Citizen client's charter has been formulated and implemented by the Institution by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation of Citizen Charter / Citizen client's charter as per paragraph 2.3 of the circular	Complied		
19	**Preparations of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied		Public Administration Circular 02/2018(1) stated that annual performance agreements are not required.
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan , organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

Annexure 01

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. TPD/D/GVD/FA/2025/02

ඔබේ අංකය / உமது இல. / Your No.

දිනය / திகதி / Date 2026 ජූනි 2 දින

03 JUN 2026

ගණන්දීමේ නිලධාරී
තක්සේරු දෙපාර්තමේන්තුව

ශීර්ෂය 251 - තක්සේරු දෙපාර්තමේන්තුවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

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1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 251 - තක්සේරු දෙපාර්තමේන්තුවේ ("දෙපාර්තමේන්තුව") 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් වලින් සමන්විත 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ (සංශෝධිත පරිදි) 11(1) වගන්තිය ප්‍රකාරව තක්සේරු දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

තක්සේරු දෙපාර්තමේන්තුවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකභාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

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1.2 මතය සඳහා පදනම

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

1.3 **කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම**

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාල් සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 අනුව තක්සේරු දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව තක්සේරු දෙපාර්තමේන්තුව, මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

1.4 **මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම**

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට අනුකූලව සියලුම ප්‍රමාණාත්මකභාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

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

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

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1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

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

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සහ ඊට අදාළ විගණන සාක්ෂි ලබා ගැනීමට අවස්ථාවෝචිතව උචිත විගණන පටිපාටි සැලැසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මගහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පටිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව අගයන ලදී.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

2. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඈ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

3. මූල්‍ය සමාලෝචනය

3.1 ආදායම් කළමනාකරණය

(අ) 2025 දෙසැම්බර් මස බැංකු සැසඳුම් ප්‍රකාශනයට අනුව හඳුනා නොගත් ලැබීම් රු. 841,134ක් සහ හඳුනා නොගෙන රාජ්‍ය ආදායමට බැර කිරීම් රු. 5,210,367ක් පැවති අතර එකතුව රු.6,051,501ක් වූ එම ලැබීම් කුමන ආදායමක්ද යන්න හඳුනා ගැනීමට සමාලෝචිත වර්ෂය තුල කටයුතු කර නොතිබුණි.

(ආ) 2024 දෙසැම්බර් 31 දිනට, 2023 වර්ෂයට අදාළ හිඟ තක්සේරු ආදායම වූ රු.96,106,615න් රු.967,728ක් ද 2022 වර්ෂය අවසානය දක්වා මුළු හිඟ තක්සේරු ආදායම වූ රු.652,624,259කින් රු.9,527,409ක් ද 2025 වර්ෂය තුළ අයකර ගෙන තිබුණු අතර එය හිඟ ආදායමෙන් පිළිවෙලින් සියයට 1.01ක් සහ සියයට1.46ක් පමණක් වන බව නිරීක්ෂණය විය (2024 සහ 2025 වර්ෂයන්ට අදාල හිඟ ආදායම් වාර්තා විගණනයට ඉදිරිපත් කර නොතිබුණි). තවද, සමාලෝචිත වර්ෂය ආරම්භයේ පැවැති හිඟ තක්සේරු ආදායම වන රු.748,575,899න් රු.677,342,621ක් හෙවත් සියයට 90ක් ආයතන 10කට අදාළව වන අතර ඉන් නාගරික සංවර්ධන අධිකාරියට අයත් හිඟ මුදලෙන් පමණක් සියයට 1.1ක් වැනි කුඩා ප්‍රමාණයක් 2025 වර්ෂය තුල අයකර ගෙන තිබුණි. අදාල ව්‍යාපෘති ක්‍රියාත්මක නොවීම වැනි හේතු මත අනෙකුත් ආයතන 09න් කිසිදු මුදලක් අදාළ වර්ෂය තුල දී අය වී නොමැති අතර ඉදිරියේදී අයවීමට හැකියාවක් නොමැති බවද තවදුරටත් නිරීක්ෂණය විය.

(ඇ) සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශනවල ඇතුළත් "හිඟ ආදායම් පිළිබඳ ප්‍රකාශනයේ" {ඒසීඒ-1(i)} හි 2024 සහ 2025 වර්ෂවලට අදාළව හිඟ ආදායම් තොරතුරු ඇතුළත් කර නොතිබුණි.

3.2 වියදම් කළමනාකරණය

(අ) මුදල් රෙගුලාසි 50(II) ප්‍රකාරව වර්ෂයේ වියදම් ඇස්තමේන්තු හැකිතාක් දුරට සම්පූර්ණයෙන් නිවැරදිව පිළියෙල කිරීම ගණන් දීමේ නිලධාරියාගේ වගකීම වුවත්, පුනරාවර්තන වැය විෂයන් 07ක ශුද්ධ ප්‍රතිපාදනයේ ඉතිරිය රු.33,296,771ක් වූ අතර එය ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 11 සිට සියයට 57 අතර පරාසයක පැවතුණි.

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(ආ) 2025 වර්ෂයේ ක්‍රියාකාරී සැලැස්මට අනුව, මුළු මූලධන වියදම් සඳහා රු.270,600,000ක ප්‍රතිපාදන සලසාගෙන තිබුණද, මූලධන වැය විෂය 2002 - යන්ත්‍ර සහ යන්ත්‍රෝපකරණ පුනරුත්ථාපනය හා වැඩිදියුණු කිරීම, 2003 - වාහන පුනරුත්ථාපනය හා වැඩිදියුණු කිරීම සහ 2103 - යන්ත්‍ර සහ යන්ත්‍රෝපකරණ අත්පත් කරගැනීම යටතේ අපේක්ෂිත කාර්යයන් හඳුනාගෙන නොතිබූ අතර වාර්ෂික ඇස්තමේන්තුව මඟින් සලසා තිබුණු ප්‍රතිපාදනවලින් පිළිවෙලින් රු.1,138,827ක්,. රු.856,645ක් සහ 178,615,166ක් වශයෙන් එකතුව රු.180,610,638ක මුළු ඉතිරිය ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 70ක් වූ අතර එය සියයට 23-72 අතර පරාසයක වන බවද නිරීක්ෂණය විය.

3.3 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

(අ) මුදල් රෙගුලාසි 128(2)ඇ ප්‍රකාරව රාජ්‍ය ආදායම් පිළිබඳ ගණන් දීමේ නිලධාරීන් විසින් තමා වගකීමට බැඳී සිටින විවිධ ආදායම් ශීර්ෂ උප ශීර්ෂ විෂයයන් හා උප විෂයයන් යටතේ එක් එක් මුදල් වර්ෂයේ ජුනි 30 වැනි දිනට හා දෙසැම්බර් 31 වැනි දිනට හිඟ රාජ්‍ය ආදායම් පිළිබඳ තත්වය පෙන්නුම් කෙරෙන අර්ධ වාර්ෂික වාර්තා පිළියෙල කොට විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු අතර 2015 ජුලි 20 දිනැති රාජ්‍ය මුල්‍ය ප්‍රතිපත්ති චක්‍රලේඛ අංක 1/2015 හි 4 (අ) සහ 08 ඡේද ප්‍රකාරව ද අයවිමට ඇති ආදායම් ප්‍රමාණය, එකතු කරන ලද ආදායම් ප්‍රමාණය සහ හිඟ ආදායම් ප්‍රමාණය පැහැදිලිව දැක්වෙන වාර්තා පිළියෙල කර අදාල පරිදි විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුව ද, 2024 සහ 2025 වර්ෂ සඳහා වූ තක්සේරු කටයුතුවලට අදාළ හිඟ ආදායම් වාර්තා විගණකාධිපති වෙත ඉදිරිපත් කර නොතිබුණි. එසේ වුවද, විගණනයට ඉදිරිපත් වූ තොරතුරු වලට අනුව, 2024 සහ 2025 වර්ෂවලට අදාල හිඟ තක්සේරු ගාස්තු පිළිවෙලින් රු.79,548,646ක් සහ රු.142,810,796ක් වූ අතර එය අදාළ වර්ෂවල කැඳවූ මුළු ගාස්තු ප්‍රමාණයේ ප්‍රතිශතයක් ලෙස පිළිවෙලින් සියයට 22ක් සහ 51ක් විය.

(ආ) 1964 අංක 28 දරන ඉඩම් අත්කරගැනීමේ (සංශෝධන) පනතින් සංශෝධිත පරිදි පනතේ (460 වැනි පරිච්ඡේදය) 46 වගන්තියට අනුකූල නොවී තක්සේරු දෙපාර්තමේන්තුව විසින් පෞද්ගලික ඉඩමක් පොදු කටයුත්තක් වන දෙල්කඳ මහජන පොළ ඉදිකිරීම සඳහා අත්පත්කර ගැනීමේදී, 2016 අගෝස්තු 03 දෙසැම්බර් 19 සහ 2018 අප්‍රේල් 5 සහ අප්‍රේල් 19 යන දින වලදී තක්සේරු වාර්තා නිකුත් කර තිබුණි. මෙහිදී නාගරික සංවර්ධන අධිකාරිය (UDA) විසින් අදාළ ඉඩම සංවර්ධනය කිරීම සඳහා දරන ලද රු.146,582,574ක් වූ රජයේ වියදම් සැලකිල්ලට නොගෙන එකතුව රු.249,165,000ක් වූ වටිනාකමකට තක්සේරු වාර්තා 05 ක් නිකුත් කර තිබුණි. අදාළ රජයේ වියදම් පිළිබඳව 2016 ජනවාරි 16 දිනැති UDA සභාපති විසින් ප්‍රධාන තක්සේරුකරු වෙතද, 2017 දෙසැම්බර් 20 දින UDA අධ්‍යක්ෂ (ඉඩම් සංවර්ධන හා කළමනාකරණ) විසින් ප්‍රධාන තක්සේරුකරුට පිටපත සහිතව මහරගම ප්‍රාදේශීය ලේකම් වෙත යැවෙන ලිපියට අනුවද තහවුරු වේ.

(ඇ) මෙම ඉඩම් අත්පත් කර ගැනීමේ ක්‍රියාවලියට අදාලව භෞතික පරීක්ෂාවන්ගෙන් පසුව පිළියෙල කළ ප්‍රගමන අනුරේඛනයට අදාල පිඹුරු වාර්තාව, මූලික පිඹුරට අදාල පිඹුරු වාර්තාව හා ඊට අදාළව නාගරික සංවර්ධන අධිකාරිය විසින් පිළියෙල කර ඇති පැහැදිලි කිරීමේ අනුරේඛනයට අදාල පිඹුරු වාර්තාව, 2013 ජුනි 21 දිනැති භූමිය භාරගත් දිනට තත්ව පරීක්ෂණ වාර්තාව සහ 2015 සැප්තැම්බර් 25 දිනැති සහකාර තක්සේරුකරුගේ පරීක්ෂණ වාර්තාව යන සියළු වාර්තාවන්ට අනුව කුඹුරු ඉඩම් කොටස් පවතින බව නිරීක්ෂණය නොවුවද, මහරගම ගොවිජන සේවා මධ්‍යස්ථානයේ යාවත්කාලීන නොකළ කෘෂිකාර්මික ඉඩම් ලේඛනයේ උද්ධෘත පිටපත් පදනම් කර ගනිමින් බිම් කොටස් 03ක් සඳහා කුඹුරු ඉඩම් ලෙස සලකා පර්චසයකට රු.7,500ක් වූ වටිනාකමකට තක්සේරු කර වාර්තාකර තිබුණි. භෞතික පරීක්ෂාවන්ට අනුව නිරීක්ෂණය නොවූ කුඹුරු ඉඩම් සඳහා යාවත්කාලීන නොකළ කෘෂිකාර්මික ඉඩම් ලේඛනයේ උද්ධෘත පිටපත් මත පදනම්ව තක්සේරු වාර්තා නිකුත් කිරීම ප්‍රශ්නකාරී විය.

4. මෙහෙයුම් සමාලෝචනය

4.1 වත්කම් කළමනාකරණය

2011 ජුනි 20 දින මිලදී ගෙන තිබූ මිළවැය රු.5,600,000ක් වූ කැබ් රථය සහ 2023 ජුනි 26 දින ආර්ථික සංවර්ධන අමාත්‍යාංශයෙන් දෙපාර්තමේන්තුව වෙත මාරුකර තිබූ මිලවැය ඉදිරිපත් නොවූ කැබ් රථය මූල්‍ය ප්‍රකාශනවල මූල්‍ය නොවන වත්කම් යටතට ඇතුලත්කර නොතිබුණි.

5. මානව සම්පත් කළමනාකරණය

5.1 අනුමත කාර්ය මණ්ඩලය, තථ්‍ය කාර්ය මණ්ඩලය

සමාලෝචිත වර්ෂය අවසානයේදී දෙපාර්තමේන්තුවේ අනුමත තනතුරු 1191කින් 293ක් හෙවත් සියයට 25 ක් පුරප්පාඩුව පැවැතුණි.ඒ තුල ජ්‍යෙෂ්ඨ මට්ටමේ පුරප්පාඩු 141ක්, තෘතීය මට්ටමේ පුරප්පාඩු 101ක්, ද්විතීය මට්ටමේ පුරප්පාඩු 34 ක් සහ ප්‍රාථමික මට්ටමේ පුරප්පාඩු 17ක් පවතින බව නිරීක්ෂණය විය.

එස්. රත්නවීර
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට.