Performance Report

2025

Department of National Budget
Ministry of Finance, Planning and Economic Development

Annual Performance Report for the Year 2025
Department of National Budget
Expenditure Head No. - 240

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1 Institutional Profile/ Executive Summary

1.1 Introduction

The Department of National Budget operates within the legal framework established under the provisions of the Constitution and Acts of the Parliament and under the guidance of the Minister in charge of the subject of Finance. The Department functions as the focal point for the formulation of the Budget based on the Sectoral Medium Term Expenditure Framework in line with the overall Medium Term Macro Economic Framework within the policy framework of the Government and provides the necessary guidance for implementation and management of expenditure. This process involves keeping a continuous inter-relationship with the line Ministries, Departments, Government's Statutory Institutions and the other Departments of the General Treasury.

1.2 Vision, Mission and Objectives of the Institution

Vision

Socio – economic development through effective and efficient allocation and management of public financial resources.

Mission

Achieving the development objectives of the Government through estimation and appropriation of public financial resources for effective delivery of public goods and selected services.

Objectives

- Efficient and effective allocation of financial resources
- Maintaining fiscal discipline
- Ensuring fiscal consolidation
- Ensure responsiveness to fiscal shocks
- Preparation of Annual Estimates for Ministries, Departments and other Public Institutions and Statutory Institutions subject to the Government Policies and financial constraints.

1.3 Key Functions

1.3.1 Preparation of the National Budget for the forthcoming year

The following activities are undertaken for the preparation of the national budget for the forthcoming year.

- Identifying the Medium Term Fiscal Framework (MTFF) and the Fiscal Space for the relevant year in consultation with the other Treasury Departments and obtaining the policy approval of the Cabinet of Ministers for the preparation of the budget.
- Issuing the Circular on Budget Call.
- Preparation of the draft Estimates in consultation with Spending Agencies.
- Conducting Budget Discussions/ Consultative Meetings with Spending Agencies.
- Finalization of Expenditure, Financing (Domestic and Foreign) and Borrowing Limits in consultation with the other Treasury Departments.
- Finalizing the preparation of the Budget Estimates for the Appropriation Bill.
- Obtaining the Legal Clearance for the Appropriation Bill from the Attorney General and the Legal Draftsman.
- Obtaining the approval of the Cabinet of Ministers for the submission of the Appropriation Bill in Parliament.
- Publishing the Appropriation Bill in the Government Gazette.
- Submission of the Appropriation Bill in Parliament (for the First Reading).
- Submission of Draft Budget Estimates in Sinhala, Tamil and English languages in Parliament.
- Being Present in the Parliament during the Second Reading Debate on the Appropriation Bill and ensuring the attendance of representatives of other Departments.
- Submission of the Committee Stage Amendments to the Appropriation Bill to Parliament.
- Being present in the Parliament during the Third Reading of the Budget – Committee Stage Debate.
- Preparation of Warrants and obtaining approval of the Hon. Minister of Finance for the same.
- Issuance of Circular on the Authorization of Expenditure.

1.3.2 Implementation of the National Budget of the current year

The following activities are undertaken for implementation of the National Budget.

- Issuance of guidelines and circulars related to the budget implementation including authorization.

- Enforcement of control methods to ensure that provisions are utilized for the intended specified purposes within the approved limits and the fiscal discipline is maintained.
- Collaborating with the Spending Agencies to ensure operationalizing efficiency.
- Re-allocation/ transfer of provisions according to priorities with the aim of ensuring efficiency in allocating provisions.
- Management of Annual Budget Reserve

1.3.3 Advance Accounts Activities

Taking necessary action for determination of limits for the Commercial, Stores and Public Officers' Advance Accounts and revision of the limits of those Accounts based on the requests from the Spending Agencies.

1.3.4 Taking Action on the Budget Proposals

- Analyzing the budget proposals and thereafter allocating the relevant provisions to the most suitable institutions and to issue necessary instructions.

- Follow-up, analyzing and coordination with relevant institutions regarding the implementation of the budget proposals as required.

- Implementation of special budget proposals (vehicle leasing/ allowances for July Strikers/ providing motor bicycles etc.)

1.3.5 Activities related to Monitoring of Pubic Institutions Coming Under the Purview of the Department of National Budget

- Allocating provisions to 124 Public Enterprises and Statutory Institutions and providing necessary assistance for implementation of their budgets
- Providing necessary approvals in line with the Public Enterprise Circular No. 17 dated 28.10.2003 to incur expenditure for foreign tours of the officers of those public institutions
- Making recommendations to the Department of Treasury Operations for monthly imprest release from the budgetary provisions.
- Making recommendations for cadre revisions and recruiting for cadre positions of those public institutions.
- Holding regular performance review meetings and providing required policy directions to improve their performance.

1.3.6 Other Activities

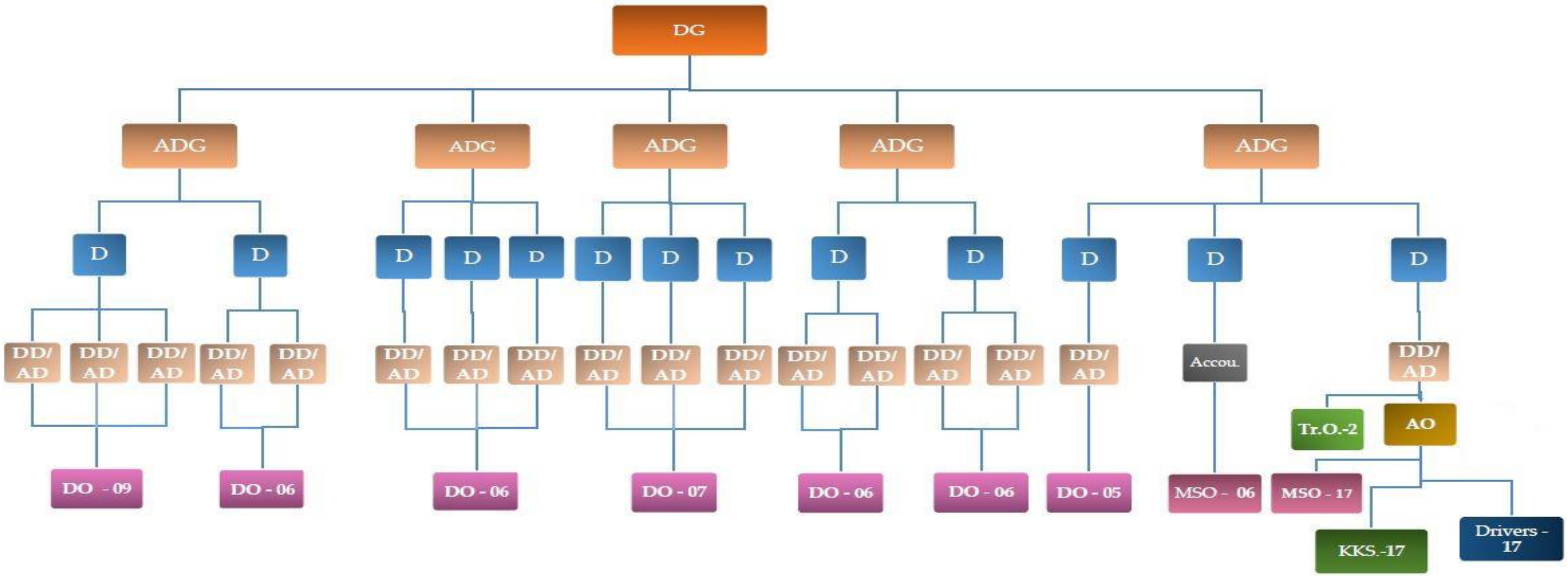
- Providing necessary assistance by representing the General Treasury when convening to a Parliamentary Sub-Committee namely, the Committee on Public Finance (COPF).

- Providing necessary assistance by representing the General Treasury when convening to the Parliamentary Sub-Committees, namely Committee on Public Accounts (COPA) and Committee on Public Enterprises (COPE).

- Representing the General Treasury at the other Parliamentary Committees and the meetings convened by His Excellency the President and Hon. Prime Minister.

- Drafting the observations of the Minister of Finance in respect of the Cabinet Memoranda referred to this Department.

1.4 Organizational Structure



DG	-	Director General	ADG	-	Additional Director General	Accou.	-	Accountant
D	-	Director	DD	-	Deputy Director	AO	-	Administrative Officer
AD	-	Assistant Director	MSO.	-	Management Service Officer	Tr.O.	-	Translating Officer
ITO	-	Information Technology Officer	DO	-	Development Officer	KKS.	-	Office Assistants

2 Progress of the Year 2025 and the Future Outlook

As usual, the budget formulation process for the year 2025 was initiated in 2024. Accordingly, the Budget Call Circular No. 02/2024 was issued on 12th August 2024 and budget discussions were held with the Ministries existed at the time. However, the budget formulation process was halted in view of the dissolution of Parliament on 24th September 2024 and subsequent reshuffle in the structure of the Cabinet of Ministers, on temporary basis. Although the new Parliament was convened on 21st November 2024, there was insufficient time to pass the Appropriation Bill in Parliament for the year 2025, during the remaining period of the year 2024, adhering to the statutorily prescribed procedure.

Therefore, a Vote on Account, in terms of Section 23(1) of the Public Financial Management Act (PFM Act), No. 44 of 2024 was presented to Parliament in order to authorize government expenditure during the first 4 months of the year 2025. The said Vote on Account was approved in Parliament on 06.12.2024.

Meantime, in accordance with the policy manifesto of the new Government and the new Ministerial Structures established by the Gazette No. 2412/08 dated 25.11.2024, measures were taken to review, revise and adjust the tentative budget estimates that had been prepared for year 2025, in consultation with the newly formed Ministries, pursuant to the Budget Call Circular No. 02/2024,.

Thereafter, following the procedural steps under the Annual Budget preparation framework, Appropriation Act No. 03 of 2025 was passed by the Parliament on 22.03.2025. Authorization Circular No. 01/2025 was issued subsequently on 22.03.2025 issuing instructions and guidelines to Spending Agencies regarding incurring of expenditure during year 2025.

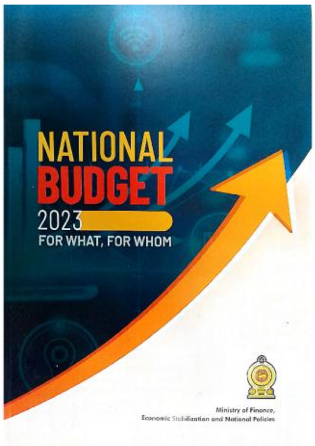
Further, the formulation of the budget 2026 was also carried out in year 2025. The Appropriation Bill, incorporating the budget estimates prepared after the consultation with the newly formed ministries, was Gazetted on 17-09-2025 and tabled in Parliament on 26-09-2025 while following all the procedural steps. Appropriation Act No. 23 of 2025 in relation to the Budget 2026 was passed by the Parliament on 05-12-2025. The National Budget Circular No. 09/2025, authorizing the expenditure in year 2026 was issued on 19-12-2025.

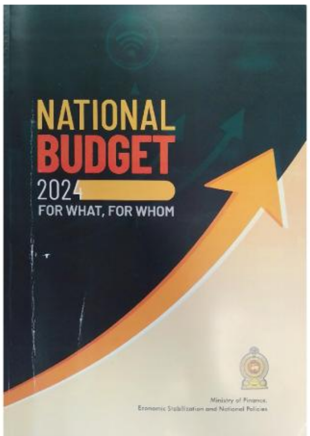
Additionally, in responses to the Ditwah cyclone related disaster, Supplementary Estimate No 06 of 2025 was processed in order to arrange a Supplementary Allocation of Rs. 50 Billion for the restoration of the disrupted lives of the people affected by the disaster.

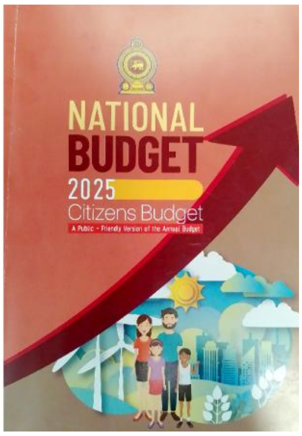
Meantime, the Supplementary Estimate No. 01 of year 2026 was also processed in the month of December 2025, to arrange necessary budgetary allocations to restore the livelihoods on those affected by the sudden disaster situation resulted from Ditwah cyclone.

Citizens Budget

Having recognized the importance of budget transparency, the Department of National Budget has been preparing Citizens Budgets annually since 2023 with the goal of disseminating information about the Government Budget in a simplified, less technical, and more public-friendly format that the public can easily understand. During the second reading of the 2024 Budget, it was tabled in the Parliament for the first time in Sri Lanka. At present, the Public Financial Management Act, passed on August 8, 2024, made it mandatory to prepare a public-friendly version of the Annual Budget and present it to Parliament alongside the Annual Budget.







2.1 Performance in Detail

Task	Activities	Overall Target	Performance
1. Implementation of the Appropriation Act, No. 03 of 2025 and Expenditure Management	Issuing the Circulars giving effect to authorization for incurring expenditure whilst giving instructions on expenditure management.	Management of public expenditure efficiently.	National Budget Circular No. 01/2025 dated 22.03.2025 on Authorization for Incurring Expenditure and Management of Public Expenditure during the Year 2025 under the Appropriation Act No. 03 of 2025 was issued.
	Authorization for transfer of provisions under F.R. 66 and F.R. 69 (Virement Procedure) pursuant to Section 5 (1) of the Appropriation Act.	Management of expenditure within the approved Estimates	Authorization was granted in respect of 1,864 requests for transfer of provisions. Of the said authorizations, 1,853 No.s were under F.R. 66 whereas 11 No.s were under F.R. 69.
	Submission of periodic reports to the Parliament on the Transfers made under Virement Proceidure, as per the section 24 (4) of the Public Finance Management Act (PFM Act) No. 44 of 2024.	Adhering to the Provisions stipulated in the PFM Act.	Two reports pertaining to the Transfers so made up to the end of the month of September were submitted to the Parliament.
	Re-appropriation of provisions under Section 6 (1) of the Appropriation Act	Providing additional allocations for Spending Agencies, in order to ensure their smooth functioning.	Provisions of Rs. 136 billion had been re-appropriated to the Spending Agencies, through the issuance of 350 No.s of Supplementary Allocation letters, in response to supplementary allocation requests received during

Task	Activities	Overall Target	Performance
			the year, in order to meet the expenditure of unforeseen, unexpected nature (eg. Pandemics and natural disasters) Rs. 30 billion out of the above referred Rs. 136 billion of additional allocations appropriated were granted through 15 No.s of Supplementary Allocation letters under the "Disaster Relief, Rehabilitation and Reconstruction Project", appearing under the Development Activities Program of the Expenditure Head No. 240: National Budget Department, created for the purpose of providing supplementary allocations to facilitate the relief efforts, in the aftermath of the disaster situation caused by the Cyclone Ditwah.
	Submission of reports on issuance of Supplementary Allocations to Parliament once in every two months.	Adhering to the provisions stipulated in the Appropriation Act.	09 reports were submitted to Parliament covering all the supplementary allocations granted.
2. Preparation of Budget Estimates for the year 2026.	Issuance of guidelines on the preparation of Budget Estimates (Budget Call)	Formulation of the Annual Budget by all the Spending Agencies following the guidelines.	The Budget Circular No. 02/2025 which included the guidelines on the preparation of the Budget Estimates for the year 2026 was issued on 30.06.2025.

Task	Activities	Overall Target	Performance
	Determination of Fiscal Framework in consultation with the relevant Departments of the General Treasury.	Ensuring the achievement of annual targets of economic development goals of the Government within the legal framework and IMF parameters.	Fiscal Framework was concluded based on the provisions of Public Financial Management Act No 44 of 2024 and Extended Fund Facility Program arrangement with IMF.
	Conducting budget discussions with relevant Ministries and other spending agencies.	Preparing the budget to meet relevant fiscal targets with proper financial management and financial discipline by prioritizing expenditure in line with the existing fiscal space taking into account the requests received from the Spending Agencies.	Review meetings chaired / co-chaired by the Secretary to the Treasury/ the Deputy Secretaries, with participation of Secretaries of Line Ministries, relevant Department Heads and other officials were conducted from 05.08.2025 to 04.09.2025.
	Making necessary arrangements to present the Appropriation Bill for the year 2026, in Parliament	Gazzeting and Submission of the Appropriation Bill to Parliament Printing and tabling the detailed draft Budget Estimates, public friendly version of the annual budget and other documents Approving the Appropriation Bill in Parliament.	The Appropriation Bill for the year 2026 was published in the Gazette on 17.09.2025 and tabled in Parliament (First Reading) on 26.09.2025. Draft detailed Budget Estimates, public friendly version of the annual budget and other documents were printed and submitted to Parliament on time, during the Second Reading of the Budget. The Budget Speech was presented in Parliament on 07.11.2025 (Second Reading)

Task	Activities	Overall Target	Performance
			Second Reading Debate was conducted from 08.11.2025 to 15.11.2025 Committee Stage Debate was conducted from 17.11.2025 to 05.12.2025 The Appropriation Bill was passed by Parliament on 05.12.2025 The Appropriation Act. No. 23/2025 was signed by the Hon. Speaker on 05.12.2025
	Issuance of Warrants by the Hon. Minister of Finance.	Authorization of Expenditure.	Warrants were issued by the Hon. Minister of Finance on 10.12.2025.
	Issuance of the Circular on Authorization of Expenditure, giving instructions for expenditure management.	Authorization and Managmentment of Expenditure.	The National Budget Circular No. 09/2025 on “Authorization for Incurring Expenditure and Management of Public Expenditure during the Year 2026 under the Appropriation Act No. 23 of 2025” was issued on 19.12.2025.
3. Advance Account Activities	Obtaining Parliamentary approval pertaining to the Advance Account Activities in which limits has been amended during 2024.	Enforcing the amended limits of the Advance Account Activities in terms of the Section 8 of the Appropriation Act.	Parliamentary approval has been obtained through 28 Orders under 10 resolutions during the year 2025 in respect of amending the limits of 19 Advance “B” Accounts and 9 Commercial Advance Accounts pertaining to the year 2024.

Task	Activities	Overall Target	Performance
	Handling of Advance Accounts activities for the year 2025.	Maintaining Advance Account activities within approved limits.	Schedule III of the Appropriation Act, No.03 of 2025.
		Facilitating Public Officers to obtain loans and advances under a minimum interest rate.	During the year under review, loans/ advances amounting to Rs. 20,676 million have been granted. During the year under review, interest income of Rs. 1,700 million has been earned.
		Maintaining Stores and Other Advance Accounts without any loss.	Advance Accounts had been maintained without loss during the year under review.
		Maintaining Commercial Advance Accounts in a profitable manner.	Approximately, a profit of Rs. 2,628 million from 05 relevant Commercial Advance Accounts had been earned.
	Vary the limits specified for Advance Accounts based on the requirement.	Obtaining Parliamentary approval for amending the limits before 31st of the succeeding year.	Limits of 36 Advances to Public Officers Accounts and 08 Commercial Advance Accounts for activities of commercial nature had been requested to amend the limits during the year under review.
	Determination of Advance Account limits for the year 2026.	Maintaining Advance Account.	Schedule III of the Budget Estimate for the year 2026.

Task	Activities	Overall Target	Performance
4. Extending support to Parliamentary Committees	Representing the Department at the Committee on Public Accounts, Committee on Public Enterprises and Committee on Public Finance.	Representation of the Department at the Parliamentary Committees when summoned in order to make the participation as required.	Participation of officer/officers at every Committee meeting had been ensured.
5. Internal Management of the Department of National Budget.	Submission of the following Reports (a) Performance Report of the Department **(b)** Financial Statements (**c**) Chapter on Review of Government Expenditure included in the Annual Report of the Ministry of Finance	Submission of the reports before the stipulated deadlines.	Submitted the following reports on the stipulated dates. (a) Performance Report (b) Financial Statements **20**24 (c) Review of Expenditure 202**4**
	Capacity Building	Human resources development through local and foreign training.	24 officers have participated in foreign training programmes sponsored by the foreign agencies, while officers have been provided with the local training opportunities pertaining to the activities of the Department of National Budget.
	Control of the Departmental Advance Account	Granting credit advances to all applicants of the staff of NBD complying with limits of the Advance Accounts.	Distress loans, bicycle loans, special advances and festival advances amounting to Rs. 10,999**,**413.50 have been provided, while adhering to authorized limits.
	Responding to Audit Queries	Minimizing the receipt of audit queries	Replied to all audit queries (07 audit queries) forwarded by the Department of Auditor General.

Task	Activities	Overall Target	Performance
6. Facilitating the Foreign Development Partners (International Monetary Fund, World Bank, Asian Development Bank etc.)	Participating in the discussions with Development Partners as required.	Interacting with the Development Partners	Necessary actions were taken to participate in discussions with the Development Partners as well as to contribute towards dialogs had with them either physically or virtually, as required. Further, timely actions were taken to provide comments, observations and inputs for draft regulations and directives pertaining to Public Financial Management Act No. 44 of 2024. When the Department was consulted. Further, comments, observations and inputs of the Department, in relation to macro-economic reforms and other engagements with donors were ensured on timely basis. Overall coordination function of the formulation of Public Finance Management Reform Strategy and Action Plan for the Treasury (2026-2029) was done by the National Budget Department by convening Steering Committee Meetings, other meetings with Department as well as meetings with IMF TA Missions.

Department of National Budget involvement in the Disaster Management Activities 2025

Disaster Response and Livelihood Empowerment

In response to the unprecedented devastation caused by **Cyclone Ditwah** in late 2025, the **Department of National Budget (NBD)** has stepped forward as the financial engine of the relief effort, reallocating resources to drive the emergency response mechanism and rehabilitation and reconstruction of the infrastructure.

The NBD's primary objective was the expeditious restoration of the disrupted lives of disaster-affected people by streamlining funding to ensure humanitarian aid flowed without interruption and the reactivation of the economy.

The NBD issued rapid response budget circulars to decentralize aid distribution, enabling district secretaries and divisional secretaries to promptly carry out procurement activities for providing emergency relief assistance and recovery subsidies to those in need. Furthermore, necessary circulars were also issued to implement the government's relief program to empower the disaster-affected people.

The following circulars formed the legal and financial framework for the "Program for Empowering those Affected by the Disaster."

Circular No.	Description	Date
05/2025	Granting financial powers to a Divisional Secretary to carry out procurement activities to provide relief to the disaster-affected people without hindrance.	28-11-2025
06/2025	Granting financial powers to a Chief Accounting Officer, a Head of Department and a District Secretary to carry out procurement activities to provide relief to the disaster-affected people.	01-12-2025
07/2025	Providing allocation to Provincial Councils for expeditious restoration of the lives of disaster-affected people.	02-12-2025
08/2025	Program for Empowering disaster-affected people (Full relief schedule).	05-12-2025
08/2025(i)	Incorporating new sub-classifications on the provision of allowances for crop damages, livestock farmers and fishermen under the Programme for those affected by the disaster	20-12-2025
08/2025(ii)	Mechanism to provide additional allocations for the year 2026 to rebuild infrastructure destroyed by the disaster and restore the lives of the affected people	08-01-2026

2.2 Public Expenditure Management

2.2.1 Implementation of the Budget 2025

The Appropriation Act, No. 03 of 2025 for the year 2025 was approved by Parliament on 21.03.2025. In terms of the Appropriation Act, the overall recurrent expenditure estimate of the Government stood at Rs. **5,920 b**illion and Capital Expenditure and Loan Repayments stood at Rs. **1,315** billion and Rs. **1,600 b**illion respectively.

The overall expenditure approved by Parliament for a specific financial year may be revised through the approval of Supplementary Estimates by Parliament or by the issuance of Supplementary Special Law Warrants by the Minister of Finance, submission of an amended Appropriation bill or by withdrawing allocations taking action in accordance with Section 7 of the Appropriation Act.

Accordingly, composition of the approved budget had been amended as follows during the financial year of 2025 due to 06 Supplementary Estimates, approved by parliament 05 Supplementary Special Law Warrants issued by the Minister of Finance, 350 No.s of Supplementary Allocations provided through the Annual Budget Reserve and 1,864 No. of Transfers under Virement Procedure, approved during the year.

- Recurrent Expenditure - Rs. **5,921.6 b**illion
- Capital Expenditure - Rs. **1,337.5 b**illion
- Loan Repayment - Rs. **1,618.5** billion

Accordingly, the total expenditure estimate which stood at Rs. **8,835 b**illion, as mentioned in the Appropriation Act, No. No. 03 of 2025 had been amended to Rs. **8,877.7 b**illion at the end of the year.

2.2.2 Supplementary Estimates

In the year 2025, Parliament has approved 06 Supplementary Estimates on 03 occasions (on 11-09-2025, 08-10-2025 and 05-12-2025) of which the total value was Rs. 151.4 billion.

Thus, taking into account the requirement to retain the primary expenditure at a rate not exceeding 13 percent of the Nominal Gross Domestic Product in terms of the Section 15 (1) of the Public Financial Management Act No. 44 of 2024, actions were taken to freeze equal amount of provisions simultaneously, when making provisions through supplementary estimates, as per the Section 7 of the Appropriation Act No. 3 of 2025 and therefore, it did not have impact on the total expenditure estimates.

Table 2.2.2 Supplementary Estimates

Supplementary No.	Head No.	Ministry / Department	Activity	Amount (Rs.)
01-2025	123	Ministry of Urban Development, Construction and Housing	Supplying of Local Funds for setting unpaid bills by the China EXIM Bank for the Kandy North Pathadumbara Intergrated Water Supply Project and for the completion of the remaining works of the Project	13,285,600,000
02-2025	171	Ministry of Women and Child Affairs	Utilizing the budgetary provisions pertaining to the Budget Proposal to provide essential food items at concessionary prices during the Sinhala New Year season, for providing a nutritious food package to pregnant mothers	1,500,000,000
03-2025	117	Ministry of Transport, Highways and Ports and Civil Aviation	Request for supplementary budgetay provisions for 2025 under the Ministry of Transport, Highways, Ports and Civil Aviation to settle part of the loan obtained by the road development authority for Road Development Project	36,609,000,000
04-2025	243	Department of Development Finance	Settlement of the amount to be reimbursed to State Banks for providing concessional interest rates to senior citizens	31,500,000,000
05-2025	249	Department of Treasury Operations	Settlement of loans issued by State Banks to public institutions based on Treasury Guarantees that have expired and scheduled to be expired on 31.12.2026	18,500,000,000
06-2025	240	Department of National Budget	Provision of allocations for restoration of the disrupted lives of the people affected by the Emergency Disaster Situation through a Supplementary Estimate	20,000,000,000 30,000,000,000
			Total	151,394,600,000

Source : Department of National Budget

2.2.3 Supplementary Special Law Warrants

The Minister of Finance is authorized by the Constitution to issue Special Law Warrants authorizing to receive money from the Consolidated Fund enabling to meet the government expenditure introduced as Special Law in the 2nd Schedule of Appropriation Act.

Accordingly, in the year 2025 the Hon. Minister of Finance has issued 05 such Supplementary Special Law Warrants amounting to Rs. 43 billion in order to fulfill the requirement of additional funds for the purposes mentioned in the table below.

Table 2.2.3 Supplementary Special Law Warrants

No.	Expenditure Head	Institution	Purpose/ Objective	Amount (Rs.)
02	016	Parliament	To provide additional allocation for the payment of salary of the Secretary General of Parliament, in view of the salary increased as per the Management Service Circular No. 04/2025.	430,000
03	004	Judges of the Superior Courts	To provide additional allocation for the payment of salaries of the Judges of the Superior Courts, in view of the salary increased as per the Management Service Circular No. 02/2025.	4,500,000
04	253	Department of Pensions	To provide additional allocation for the payment of "Widows, Widowers and Orphans, Public Officers Pensions", in accordance with Public Administration Circular No. 15/2025 and Pensions Circular No. 01/2025	3,000,000,000
05	007	Judicial Service Commission	To provide additional allocation for the payment of allowances for the members of Judicial Service Commission, in view of the salary increased as per the Management Service Circular No. 02/2025.	400,000
06	249	Department of Treasury Operations	To provide additional allocations for the payment of interest on domestic debt.	39,700,000,000
				42,705,330,000

2.2.4 Transfer of Funds

Section 5 of the Appropriation Act allows Institutions to transfer the unutilized provisions within the total expenditure limits approved by Parliament, subject to the Virement Procedure stipulated in Financial Regulations. Accordingly, the Department of National Budget has granted approval for 1,864 such transfers amounting to Rs. 336 billion, in terms of FR 66 and 69, during the year 2025.

2.2.5 Provision of Supplementary Allocations through the Development Activities Program

In order to facilitate the urgent and unexpected funding requirements that could not be predicted by the Spending Agencies, as well as to facilitate the relief efforts, in the aftermath of the disaster situation happened due to the Cyclone Dithwa, Supplementary Allocations were provided through "Annual Budget Reserve Project" and "Disaster Relief, Rehabilitation and Reconstruction Project" under the Expenditure Head No. 240 - Department of National Budget, in 2025.

Accordingly, Rs. 136 billion of Supplementary Allocations were allocated for various Spending Agencies, pertaining to the above purposes, in the year 2025.

The reports pertaining to the additional allocations so provided were submitted to Parliament from time to time in line with the requirement of the Appropriation Act, No. 3 of 2025. 09 such reports were laid before Parliament pertaining to the year 2025.

In addition, details on such additional allocations granted have been included in the Annual Report of the Ministry of Finance, Planning and Economic Development.

2.2.6 Government Expenditure

It was reported that the total government expenditure including debt repayments during 2025 stood at Rs. 7,698 billion which in comparison to the amount of Rs. 10,806 billion in 2024 was an decrease by 28.7 percent or in nominal terms, Rs. 3,108 billion.

Recurrent expenditure of Rs.5,263 billion recorded in 2025 represent 68.37 percent of total government expenditure which was recorded as Rs. 7,698 billion, which is an decrease of 1.9 percent in 2025 compared to the total recurrent expenditure of Rs. 5,370 billion in 2024. The capital expenditure in 2025 stood at Rs. 1,015.8 billion and in comparison to Rs. 817.09 billion recorded in 2024, it was an increase of 24.3 percent.

Therefore, the rate of utilization of government capital expenditure which stood at 53.5 percent in 2024 has improved remarkably in 2025, recording significant utilization ratio of 76 percent.

The public debt repayment expenditure in 2025 was amounted to Rs. 1,419 billion which is a decrease of 62.2 percent compared with the public debt repayment expenditure of Rs. 4,618 in 2024.

Table 2.2.6: **Government Expenditure by Expenditure Categories in 2025**

	Rs.Bn	Percentage of Recurrent Expenditure	Percentage of Total Expenditure
Total Recurrent Expenditure	**5,263.01**	**100**	**68.37**
Personal Emoluments of Central Government	786.33	14.94	10.21
Travelling Expenses	6.74	0.13	0.09
Supplies	340.43	6.47	4.42
Maintenance Expenditure	14.21	0.27	0.18
Services	103.18	1.96	1.34
Transfers (including transfers to the Provincial Councils and Public Institutions)	1,510.74	28.70	19.63
Interest Payments and Discounts	2,500.67	47.51	32.48
Other Recurrent Expenditure	0.70	0.01	0.01
	Rs.Bn	Percentage of Capital Expenditure	Percentage of Total Expenditure
Total Capital Expenditure	**1,015.82**	**100**	**13.20**
Rehabilitation and Improvement of Capital Assets	84.64	8.33	1.10
Acquisition of Capital Assets	375.13	36.93	4.87
Transfer of Capital Assets	148.98	14.67	1.94
Acquisition of Financial Assets	142.01	13.98	1.84
Capacity Building	4.97	0.49	0.06
Other Capital Expenditure	260.10	25.60	3.38
Amortization of Public Debt	**1,419.12**		**18.43**
Total Expenditure	**7,697.95**		**100**

2.2.7 Expenditure on Disaster Management

Exercising the powers granted under the Public Financial Management Act No. 44 of 2024, the National Budget Department took prompt steps to reallocate capital expenditure to meet emerging priorities. By identifying unutilized provisions across the various expenditure heads, the National Budget Department Re-allocated over **Rs. 50 billion** in 2025 without any impact on primary expenditure ceiling.

Table 2.2.7 : Provisions allocated from the date of the disaster up to 31-12-2025.

Ministry/Department to which provisions were allocated	**Allocation granted (Rs. Million)**
Empowerment Programme	**48,467.9**
Ministry of Defence	*34,736.0*
Ministry of Buddhasasana, Religious and Cultural Affairs	*31.9*
Ministry of Industry and Entrepreneurship Development	*1,000.0*
Department of Agrarian Development	*7,500.0*
Department of Agriculture	*3,000.0*
Department of Animal Production and Health	*2,200.0*
Expenditure for the maintenance of infrastructure affected by the disaster.	**221.4**
Ministry of Defence	*131.4*
Northern Provincial Council	*90.0*
Expenditure for the reconstruction of infrastructure damaged by the disaster.	**465.7**
Northern Provincial Council	*465.7*
Total	**49,155.0**

2.3 Advance Account Activities

Advance Accounts Activities includes the loans and advances to public officers other than the property loans implemented through selected banks and activities of the commercial nature operated by the government. Parliament imposed maximum limits of expenditure, minimum limits of receipts, maximum limits of debit balance and maximum limits of liabilities in respect of 178 Accounts inclusive of 167 Accounts for granting advances and loans to Public Officers and 11 Accounts for activities of commercial nature during the year 2025.

2.3.1 Maximum Limits of Expenditure

Compared to the maximum expenditure limit of Rs. 44.218 billion imposed on the 178 Advance Accounts, the actual expenditure for the year 2025 amounted to Rs. 33.39 billion. Overall 77% had been utilized from the anticipated maximum expenditure during the year under review. 98% percent from the approved allocations for granting advances for the public officers and 57% percent from the approved allocations for commercial advance accounts have been utilized. Expenses under the Advance Account of Printing, Publicity and Sales of Publications under Expenditure Head of 213 of the Department of Education Publication had not been realized as expected.

2.3.2 Minimum Limits of Receipts

The anticipated minimum receipts through Advance Accounts of Government stood at Rs.36.218 billion and actual receipts stood at Rs. 28.06 billion. Even though anticipated minimum receipts from the Advance Accounts of the Public Officers have been realized, minimum receipts targets under Expenditure Head of 21302 of the Department of Education Publication as mentioned in 2.3.1 above has not been realized and thereby it has not been able to realize overall targets pertaining to the limits of minimum receipts.

2.3.3 Interest Income of Public Officers' Advance "B" Accounts

167 Accounts have been maintained during 2025 for granting advances and loans to Public Officers and Rs. 1,700 million has been credited to the Consolidated Fund in 2025 as interest income from the said Advance Accounts activities.

2.3.4 Financial Performance of the Commerce, Stores and other Advance Accounts

Other 11 Advance Accounts are being maintained under 09 Expenditure Heads and of the said accounts 02 being maintained as Stores Advance Accounts and 04 being maintained as Other Advance Accounts. Either profit or loss is not expected from these Accounts. 05 Advance Accounts for manufacturing and commercial purposes are being maintained in profitable manner, and approximately, Rs. 2,628 million has been credited to the Consolidated Fund in 2025.

2.3.5 Revision of the Limits of Advance Accounts

The limits of 36 accounts relating to providing advances to Public Officers and 08 Commercial Accounts relating to activities of commercial nature have been requested to revise the limits during the year under review.

Initiative of Climate Budget Tagging

As Sri Lanka faces increasing climate-related risks and has committed to international obligations under the Paris Agreement and its Nationally Determined Contributions (NDCs), it is essential to align public financial management systems with national climate priorities. Climate Budget Tagging (CBT) enhances transparency and accountability in climate finance, supports evidence-based policy decision-making, improves cross-sectoral coordination, and facilitates access to international climate funding. Accordingly, the implementation of CBT represents a strategic step towards institutionalizing climate-responsive budgeting practices within the Government's fiscal framework.

For this purpose, the Department of National Budget, in collaboration with the United Nations Development Programme (UNDP), initiated Climate Budget Tagging (CBT). A Steering Committee was established to guide and oversee its implementation. Furthermore, the Department successfully conducted a two-day awareness programme on CBT in December 2025 in collaboration with UNDP, with the participation of stakeholders from the institution. This initiative represents a significant step towards strengthening climate-sensitive budgeting practices and supporting the Government's national climate commitments and sustainable development objectives.

3 Overall Financial Performance for the Year (Department of National Budget)

3.1 Statement of Financial Performance

ACA-F

Statement of Financial Performance for the year ended 31 December 2025

Budget 2025 Rs.		Note	Actual 2025 Rs.	Actual Re-adjusted for 2024 Rs.	
-	**Revenue Receipts**				
-	Income Tax	1			ACA-1
-	Taxes on Domestic Goods and Services	2			ACA-1
-	Taxes on International Trade	3			ACA-1
-	Non-Tax Revenue and Others	4	(45,080)	333,509	ACA-1
-	**Total Revenue Receipts (A)**		**(45,080)**	**333,509**	
-	**Non-Revenue Receipts**				
-	Treasury Imprests		630,115,000	630,850,000	ACA-3
-	Deposits		491,732	1,737,986	ACA-4
-	Advance Accounts		12,358,020	9,949,160	ACA-5
	Other Receipts of Main Ledger Accounts				
-	**Total Non-Revenue Receipts (B)**		**642,964,751**	**642,537,146**	
-	**Total Revenue Receipts and Total Non-Revenue Receipts C = (A)+(B)**		**642,919,671**	**642,870,654**	
	Remittance to the Treasury (D)		224,393	434,296	
	Net Revenue Receipts and Non-Revenue Receipts E = (C)-(D)		642,695,278	642,436,358	
	Less: Expenditure				
-	**Recurrent Expenditure**				
146,160,000	Salaries, Wages & Other Employee Benefits	5	145,134,606	122,290,861	ACA-2(ii)
134,880,000	Other Goods & Services	6	130,967,569	147,276,055	ACA-2(ii)
8,080,000	Subsidies, Grants and Transfers	7	7,409,576	13,128,004	ACA-2(ii)

-	Other Recurrent Expenditure	8	-	47,561	
289,120,000	**Total Recurrent Expenditure (F)**		**283,511,751**	**282,742,480**	
	Capital Expenditure				
3,000,000	Rehabilitation & Improvement of Capital Assets	9	2,997,895	2,263,200	
349,630,000	Acquisition of Capital Assets	10	349,212,746	355,153,578	**ACA-2(ii)**
550,000	Capacity Building	11	494,000	330,500	
353,180,000	**Total Capital Expenditure (G)**		**352,704,641**	**357,747,278**	
	Deposit Payments		291,990	1,728,878	**ACA-4**
	Advance Payments		15,620,665	14,381,131	**ACA-5**
	Other Main Ledger Accounts Payments				
	Main Ledger Expenditure (H)		**15,912,654**	**16,110,009**	
	Total Expenditure I = (F+G+H)		**652,129,047**	**656,599,767**	
-	**Balance as at 31st December J = (E-I)**		(9,433,768)	(14,163,408)	
	Balance as per the Imprest Reconciliation Statement		(9,433,768)	(14,163,408)	**ACA-7**
	Imprest Balance as at 31st December		-	-	**ACA-3**

3.2 Statement of Financial Position

ACA - P

Statement of Financial Position
as at 31st December 2025

	Note	Actual 2024 Rs.	2023 Rs.
	-	-	
Non-Financial Assets			
Property, Plant and Equipment	**ACA-6**	1,860,585,592	1,854,818,515
Financial Assets			
Advance Accounts	**ACA- 5/5 (A)**	23,726,262	20,463,617

Cash and Cash Equivalents	**ACA -3**		-
Total Assets		**1,884,311,853**	**1,875,282,132**
<u>Net Assets/ Equity</u>			
Net Assets		23,516,944	20,454,042
Property, Plant and Equipment Reserve		1,860,585,592	1,854,818,515
Rent Works and Advance Reserve	**ACA- 5 (B)**		-
<u>Current Liabilities</u>			
Deposit Accounts	**ACA-4**	209,317	9,575
Imprest Balance	**ACA-3**	-	
Total Liabilities		**1,884,311,853**	**1,875,282,132**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 65 and Annexures to accounts presented in pages from 66 to 95 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 : 2026.02. 24

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 : 2026.02.19

Jude Nilukshan
Director General
Department of National Budget
General Treasury
Colombo 01

....
Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :
Date : 2026.02.18

H.M.D.D. Handapangoda
Accountant
Department of National Budget
General Treasury
Colombo 01.

2

3.3 Statement of Cash Flows

ACA-C

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

	2025 Rs.	Actual 2024 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Surcharges, Penalties and Licenses	-	-
Profit	-	-
Non-Revenue Receipts	-	-
Revenue collected for the other Revenue heads	10,142,891	11,981,718
Imprests Received	630,115,000	630,850,000
Recover of Advances	11,159,150	12,487,881
Deposit Receipts	491,732	1,737,986
Cash Flows generated from Operational Activities (a)	**651,908,772**	**657,057,585**
Less: Cash disbursed for:		
Personal Emoluments and Operational Expenses	275,239,150	268,879,115
Subsidies and Transfers	7,409,576	13,175,565
Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure	3,491,895	2,593,700
Expenditure incurred on the other Expenditure Heads	418,358	711,323
Imprests settled to the Treasury	224,393	434,296
Advance Payments	15,620,665	14,381,131
Deposit Payments	291,990	1,728,878
Cash Flows disbursed for Operational Activities (b)	**302,696,026**	**301,904,007**
Net Cash Flows generated from Operational Activities (c)=(a)-(b)	**349,212,746**	**355,153,578**

Cash Flows generated from Investment Activities		
Interests	-	-
Dividends	-	-
Divestiture of Assets and Sale of Physical Assets	-	-
Recovery of Sub- Loans	-	-
Cash Flows generated from Investment Activities (d)	**-**	**-**
Less: Cash disbursed for		
Constructing or Purchasing of Physical Assets and Acquisition of Other Investments	349,212,746	355,153,578
Total Cash Flows disbursed for Investment Activities (e)	**349,212,746**	**355,153,578**
Net Cash Flows generated from Investment Activities (f)=(d)-(e)	**(349,212,746)**	**(355,153,578)**
Net Cash Flows generated from Operational and Investment Activities (g)=(c)+(f)	**-**	**-**
Cash Flows generated from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash Flows generated from Financing Activities (h)	**-**	**-**
Less: Cash disbursed for		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash Flows disbursed for Financing Activities (i)	**-**	**-**
Cash Flows generated from Financing Activities **(j)=(h)-(i)**	**-**	**-**
Net Change in Cash (k) = (g)+(j)	**-**	**-**
Opening Cash Balance as at 01st January	**-**	**-**
Closing Cash Balance as at 31st December	**-**	**-**

3.4 Notes to the Financial Statements

3.4.1 Basis of Reporting

1) **Reporting Period**

The reporting period for these Financial Statements is from 01st January to 31st December 2025.

2) **Basis of Measurement**

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

3) **Recognition of Revenue**

Exchange and non-exchange revenues are recognized as revenue during the cash receipt period irrespective of relevant revenue period

4) **Recognition and Measurement of Property, Plant and Equipment (PP&E)**

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied where cost model is not applicable.

5) **Property, Plant and Equipment Reserve**

This revaluation reserve account is the corresponding account of PP&E.

6) **Cash and Cash Equivalents**

Cash and cash equivalents contain local currency notes and coins in hand as at 31st December 2025.

7) **Changes made to the Financial Statement Format and the Readjustment of Comparative Figures of the Previous Year**

The relevant adjustments of the comparative figures for the year 2024 have been made in terms of the changes made to the Financial Statement formats for the year 2025.

3.5 Performance of the Revenue Collection - Not Applicable

3.6 Performance of the Utilization of the Allocation

Rs. ,000

Type of Provision	Allocation		Actual Expenditure	Utilization as a % of Final Allocation
	Original	Final		
Recurrent	292,000,000	289,120,000	283,511,750	98
Capital	350,300,000	353,180,000	352,704,641	99

3.7 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Asset Code	Code Description	Balance as per Board of Survey Report as at 31.12.2025	Balance as per Financial Position Report as at 31.12.2025	Yet to be Accounted	Reporting the Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	166,745,977	166,745,977		100
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in progress	-	-	-	-
9180	Leased Assets	1,693,839,615	1,693,839,615	-	100

3.8 Report of the Auditor General on Audit Queries

Seven (07) audit queries had been referred to this Department during the year 2025 by the Auditor General's Department and answers to all the audit queries had been submitted properly.

3.9 Auditor General's Opinion on the Financial Statements

Attached as Annexture I

4 Performance Indicators

4.1 Circulars issued during the year 2025 in respect of incurring Government Expenditure

Given the limited fiscal space, ten (10) National Budget Circulars has been issued during the year 2025 as and when required in order to manage the public expenditure in an optimal manner including a Circular relating to guidelines for the preparation of the Annual Budget Estimates - 2025.

Table 4.1: **Circulars issued in respect of Management of Public Expenditure**

Circular No.	Date	Subject
NB-01-2025	22-03-2025	Authorization for Incurring Expenditure and Management of Public Expenditure in the year 2025
NB-02-2025	30-06-2025	Budget Call-2026 | Guidelines for the Preparations of Annual Budget Estimates-2026
NB-03-2025	13-09-2025	Calling information for the procurement of vehicles and equipment for essential public services and field activities
NB-04-2025	30-10-2025	Guidelines for the utilization of provisions specified in the Budget Estimate 2025 in compliance with the division of subjects and functions of the Ministries as amended by the Extraordinary Gazette No. 2458/65 dated 18-10-2025
NB-05-2025	28-11-2025	Providing Relief for the People Affected by the Emergency Disaster Situation
NB-06-2025	12/1/2025	Expeditious Restoration of Disrupted Lives of the People due to the Emergency Disaster Situation
NB-07-2025	12/2/2025	Expeditious Restoration of Disrupted Lives of the People due to the Emergency Disaster Situation
NB-08-2025	12/5/2025	Program for Empowering those Affected by the Disaster
NB-08/2025(i)	20-12-2025	Program for Empowering those Affected by the Disaster
NB-09-2025	19-12-2025	Authorization for Incurring Expenditure and Management of Public Expenditure during the Year 2026 under the Appropriation Act No. 23 of 2025

5 Performance of achieving the Sustainable Development Goals (SDGs)

The primary responsibility of the Department of National Budget is to rationalize the budget requests of spending agencies based on strategic priorities and to allocate financial resources through the National Budget to ensure the proper functioning and delivery of services by government institutions, including Ministries, Departments, and Government Statutory Institutions. In this regard, the Department of National Budget plays a key role in facilitating the achievement of sustainable development goals (SDGs) and targets, which are linked to the government's policy framework and implemented through government institutions.

The Department has taken steps to streamline the budget process when allocating funds to government institutions, enabling them to achieve the SDGs. As such, the 2025 Budget highlights the alignment of projects undertaken by these institutions with the SDGs and allocates the necessary resources to meet the set targets.

Furthermore, the SDGs and targets relevant to the Department of National Budget have been identified, and the progress towards achieving these targets for 2025 is as follows:

Sustainable Development Goals	Targets	Reaching the Goals in 2025
Promote sustained, inclusive and sustainable economic growth (8)	8:1 8:2	Reached only half way
Reduce inequality within and among countries (10)	10:2	Reached only half way
Strengthen the means of implementation and revitalize the global partnership for sustainable development (17)	17:1	Reached only half way.

SDG Budget Tagging Introduced for 2026 Estimates

Sri Lanka has integrated the Sustainable Development Goals (SDGs) into its national budgeting process through the **SDG Budget Tagging System**, effective from 2023. Accordingly, all government institutions must classify expenditure according to the standard SDG framework.

This tagging system was integrated into the National Budget process through the **National Budget Circular No. 02/2025 (30 June 2025)**. The National Budget Department initiated the process in 2023 and subsequently handed over to the Sustainable **Development Council which is mandated the statutory body for this exercise** in 2025. The Sustainable Development Councils in collaboration with the **National Budget Department** and **UNDP Sri Lanka will be working on this going forward**.

This mechanism enables systematic tracking and analysis of public expenditure to ensure alignment with Sri Lanka's long-term sustainable development vision.

The 2026 analysis covers expenditure estimates under:

- 24 Ministries
- 100 Departments and institutions
- 09 Provincial Councils
- 25 District Offices
- 21 Special Spending Units

Key Changes in SDG Budget Allocations (2026)

The 2026 Budget reflects increased investment (Expenditure) compared to year 2025 in several priority areas linked to the Sustainable Development Goals (SDGs), particularly those supporting social protection and human development.

Areas Receiving Increased Funding

- **No Poverty:** 8.65% → 9.56%
- **Zero Hunger:** 2.17% → 2.34%
- **Good Health and Well-being:** 5.53% → 5.92%
- **Quality Education:** 3.51% → 3.81%
- **Decent Work & Economic Growth:** 0.58% → 1.09%
- **Sustainable Cities & Communities:** 2.16% → 2.53%

These increases indicate a stronger focus on improving living standards, expanding employment opportunities, and strengthening essential services.

However, it is noted that the investment has decreased in following areas,

Areas with Reduced Allocations

- **Clean Water & Sanitation:** 1.49% → 1.03%
- **Industry, Innovation & Infrastructure:** 5.16% → 4.94%
- **Climate Action:** 0.18% → 0.16%

While some sectors saw reduced allocations, continued attention to efficient resource use and partnerships will be important to sustain balanced progress across all SDGs.

6 Human Ressources Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	37	29	08
Tertiary	03	03	-
Secondary	68	61	07
Primary	34	27	07
Total	142	120	22

6.2 Human Resources Shortage and the Performance

Given the shortage of staff in the Department, it is confronted with hardships in performing the duties.

6.3 Human Resources Development

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Workshop on “Scientific, Economical and safe driving”	3	01 Days	18,000		Local	To provide enough knowledge to Driving safely and legally
National Diploma in Public Procurement and Contract Administration	01	01 Year	75,000		Local	This knowledge is useful to Procurement process and contract administration

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Workshop On " Ms.Excel"	53	3 Days	4,800		Local	This knowledge is important to ensure To carry out budget preparation work efficiently.
Workshop On " New Procurement Guideline 2024"	01	1 Days	18,500		Local	This knowledge is useful for perform Procurement Process.
Workshop On "Road safety and safe driving"	12	1 Days	2,400		Local	This knowledge is useful to Driving safely and legally.
Training workshop aimed at the third efficiency test for Budget Assistant Officers	03	01 Days	12,000		Local	Providing knowledge to pass exams and perform office tasks efficiently
One Day Workshop on serving food and beverages, setting tables, and the etiquette to be followed during meetings and events.	14	01 Days	98,000		Local	This knowledge is useful to perform Duty.
AI Awareness workshop For Development Officer	55	02 Days	12,000		Local	This knowledge is useful to perform office work.
Training Program on Role of Accounting and Practices	02	02 Days	24,000		Local	This knowledge is useful to perform office work.

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Certificate in English for careers	01	06 Months	46,000		Local	This knowledge is useful to perform office work.
Training Program on Office Management and Financial Regulation	02	02 Days	24,000		Local	This knowledge is useful to perform office work
Training Program on Advanced AI Tools for Workplace Productivity	02	01 Days	15,000		Local	This knowledge is useful to perform office work
Speech Craft Training Program	02	10 Weeks	70,000		Local	This knowledge is useful to perform office work
Empowering Workplace Productivity through Artificial Intelligent (AI)	03	01 Days	22,500		Local	This knowledge is useful to perform office work.
Training Program on Role of Accounting and Practices	01	02 Days	12,000		Local	This knowledge is useful to perform office work
Workshop on Advanced Ms Excel	03	02 Days	42,000		Local	This knowledge is useful to perform office work

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Capacity Building programme on Development planning	01	04 Days		38,326.16	Abroad (Malayasia)	This knowledge is useful to perform office work and contributing policy decisions
4th International Conference on Financing for Development	01	07 Days		116,101.79	Abroad (Spain)	This knowledge is useful to perform office work and contributing policy decisions
Global Conference on Reimagining Public Finance	01	05 Days		66,133.55	Abroad (USA)	This knowledge is useful to perform office work and contributing policy decisions
Climate in Macroeconomic Frameworks (SARTTAC)	01	06 Days		48,759.18	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Study Tour on Climate Adaptation and Provincial Governance	01	05 Days		38,487.15	Abroad (Indonesia)	This knowledge is useful to perform office work and contributing policy decisions
Twentieth Policy Consultation Forum of Seoul Initiative Network on Green Growth and Asia-Pacific	01	06 Days		49,707.25	Abroad (Thiland)	This knowledge is useful to perform office work and contributing

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
NDC Clinic and SINGG Forum						policy decisions
Regional Dialogue and Knowledge Exchange on Climate Finance in Asia Pacific".	01	04 Days		33,550.34	Abroad (Thiland)	This knowledge is useful to perform office work and contributing policy decisions
5th Capacity Building Programme on "Clean Cities, Better Futures: Transforming Urban Sri Lanka with Regional Practices" for the Civil Servants of Sri Lanka	1	14 Days		113,774.85	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Training Programme on "Digitalization" under the NCGG -SLIDA MOU	01	14 Days		112,750.56	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on china's proverty Reduction Experience under the Global Development Initiative	01	15 Days		118,263.01	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
"2025 KOICA CIAT Training Programme on Capacity Building for Government Officers on Household Economy Development for Peace Building and Social	01	14 Days		111,446.69	Abroad (South Korea)	This knowledge is useful to perform office work and contributing policy decisions

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Integration in North Central Provincial Council, Sri Lanka (2024-2026)"						
Bridging Research to Policy (Australlan Awards south Asia & Mongolla)	01	15 Days		118,359.04	Abroad (Austrlia)	This knowledge is useful to perform office work and contributing policy decisions
Workshop on "Nutrition Responsive Budgeting and Financial Tracking in Asia"	01	05 Days		42,215.50	Abroad (Thiland)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on Construction and Management of Development Zones for Sri Lanka	01	15 Days		150,061.94	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
ST 25.17 Macroeconomics of Climate Change	01	14 Days		110,873.48	Abroad (Singapore)	This knowledge is useful to perform office work and contributing policy decisions
Seminar on the Implementation of United Nations Forest Instrument and Sustainable Forest Management for Development Countries	01	15 Days		119,584.51	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
2025 Executive Training Course for Policymakers on the 2030 Agenda for Sustainable Development	01	06 Days		60,136.89	Abroad (Korea)	This knowledge is useful to perform office work and contributing policy decisions
Gender Responsive Governance in Entrepreneurship (ITEC)	01	15 Days		120,566.84	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
“SA 25.22- Macroeconomics of Climate Change	01	13 Days		104,902.36	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
SA 25.33-Fiscal Risk Management (SARTTAC)	01	06 Days		49,094.88	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Sub Regional Workshop on Inclusive and Clean energy Transitions	01	03 Days		25,542.18	Abroad (Bangladesh)	This knowledge is useful to perform office work and contributing policy decisions
6th Capacity Building Program on “Clean Cities, Better Futures: Transforming	01	14 Days		114,665.41	Abroad (India)	This knowledge is useful to perform office

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
Urban Sri Lanka with Regional Practices" for the Civil Servants of Sri Lanka.						work and contributing policy decisions
Budget Formulation and Execution with Special Focus on Gender & Child Budgeting Training Programme under the Indian Technical & Economic Cooperation (ITEC)	01	14 Days		113,349.19	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
"ADB: Shanghai International Program for Development Evaluation Training (SHIPDET).	01	07 Days		74,011.81	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
Training on Public Financial Management	05	15 Days		726,074.42	Abroad (China)	This knowledge is useful to perform office work and contributing policy decisions
SA 25.49- Public Investment Management" (SARTTAC)	02	06 Days		116,823.08	Abroad (India)	This knowledge is useful to perform office work and contributing policy decisions
Strengthening and Integrating Green, Gender and SDG Budgeting in Asia	01	06 Days		48,313.59	Abroad (Thailand)	This knowledge is useful to perform office work and contributing policy decisions

Name of the Programme	Number of Staff Members trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local/ Abroad)	Output/ Knowledge Gained
			Local	Foreign		
ST 25.19- Fiscal Rules and Frameworks	01	07 Days		56,646.45	Abroad (Singapore)	
Master's Degree Program under the JDS Scholarship	01	2 Years		146,329.54	Abroad (Japan)	
Master Degree in Environment and Resource Economic	01	2 Years		440,790.23	Abroad (Australia)	

7 Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Non Complied)	Brief Explanation for Non-Compliance	Corrective Actions proposed to avoid Non-Compliance in future
1	**The following Financial Statements/ Accounts have been submitted on due date.**			
1.1	Annual Financial Statements	Complied		
1.2	Advances to Public Officers' Account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
2	**Maintenance of Books and Registers**			
2.1	Fixed Assets Register has been maintained and updated in terms of the Public Administration Circular No. 267/2018.	Complied		
2.2	Personal Emoluments Register/Personal Emoluments Cards have been maintained and updated.	Complied		
2.3	Register of Audit Queries has been maintained and updated.	Complied		
2.4	Register of Internal Audit Reports has been maintained and updated.	Complied		
2.5	All the monthly Account Summaries (CIGAS) are prepared and submitted to the Treasury on due date.	Complied		

2.6	Register for Cheques and Money Orders has been maintained and updated.	Complied
2.7	Inventory Register has been maintained and updated.	Complied
2.8	Stocks Register has been maintained and updated.	Complied
2.9	Register of Losses has been maintained and updated.	Complied
2.10	Commitment Register has been maintained and updated.	Complied
2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated.	Complied
3	**Delegations 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 a manner so as to pass each transaction through two or more officers.	Complied
3.4	The control has been adhered to by the Accountants in terms of the State Accounts Circular No. 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied
4	**Preparation of Annual Plans**	
4.1	The Annual Action Plan has been prepared.	Complied
4.2	The Annual Procurement Plan has been prepared.	Complied
4.3	The Annual Internal Audit Plan has been prepared.	Complied
4.4	The annual estimate has been prepared and submitted to the NBD on due date.	Complied

4.5	The annual cash flows has been submitted to the Department of Treasury Operations on time.	Complied
5	**Audit Queries**	
5.1	All the audit queries have been replied within the time as specified by the Auditor General.	Complied
6	**Internal Audit**	
6.1	The Internal Audit Plan had been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) and DMA/1-2019.	Complied
6.2	All the Internal Audit Reports have been replied within one month.	Complied
6.3	Copies of the all Internal Audit Reports have been submitted to the Department of Management Audit in terms of sub- section 40(4) of the National Audit Act, No.19 0f 2018	Complied
6.4	All the copies of Internal Audit Reports have 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 purchase and disposals of assets has been 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 Board of Survey was conducted and the relevant reports has been submitted to the Auditor General on due date in terms of the Public Finance Circular No. 05/2016.	Complied
8.4	Action in respect of the excess and deficits that were disclosed through the Board of Survey and other relating recommendations has been carried out during the period specified in the Circular.	Complied
8.5	The disposal of condemned 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 has been prepared and submitted to the Auditor General on due date.	Complied
9.2	The condemned vehicles has been disposed of within a period of less than 6 months after condemning.	Complied
9.3	The vehicle logbooks have been maintained and updated.	Complied
9.4	The action has been taken in terms of FR 103, 104, 109 and 110 with regard to every vehicle accident.	Complied
9.5	The fuel consumption of the vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied

10	**Management of Bank Accounts**	
10.1	The Bank Reconciliation Statements have 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 carried forward from previous years has been settled.	Complied
10.3	The action had been taken in terms of the Financial Regulations regarding balances that had been disclosed through Bank Reconciliation Statements and for which adjustments had to be made and those balances have been settled within one month.	Complied
11	**Utilization of Provisions**	
11.1	The provisions allocated have been spent without exceeding the limits.	Complied
11.2	The commitments not exceeding the provisions that remained at the end of the year as per the FR 94(1) has been entered .	Complied
12	**Advances to Public Officers Account**	
12.1	The limits have been complied with.	Complied
12.2	A time analysis has 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 action has been taken as per F.R 571 in relation to disposal of lapsed deposits.	Complied
13.2	The Control Register for general deposits has been updated and maintained.	Complied

14	**Imprest Account**	
14.1	The balance in the cashbook has been remitted to TOD at the end of the year under review.	Complied
14.2	The ad – hoc imprests issued as per F.R 371 settled within one month from the completion of the task.	Complied
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R.371.	Complied
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly.	Complied
15	**Revenue Account**	
15.1	The refunds from the revenue have been made in terms of the regulations.	-
15.2	The revenue collection has been directly credited to the revenue account without crediting to the deposit account.	-
15.3	Returns of Arrears of Revenue has been forwarded to the Auditor General in terms of FR 176.	-
16	**Human Resource Management**	
16.1	The staff has been paid within the approved cadre.	Complied
16.2	All members of the staff have been issued a duty list in writing.	Complied
16.3	All reports have been submitted to MSD in terms of their Circular No.04/2017 dated 20.09.2017.	Complied

17	**Provision of Information to the Public**	
17.1	An Information Officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulations.	Complied
17.2	Information about the Institution to the public has been provided by a website or other alternative measures and facilities are made through the website or by other means to facilitate public to submit appreciations/ allegations about the Institution.	Complied
17.3	Bi – Annual and Annual reports have been submitted as per Section 08 and 10 of the RTI Act.	Complied
18	**Implementing the Citizens Charter**	
18.1	A Citizens Charter / Citizens Client's Charter has been formulated and implemented by the Institution in terms of the Circular No. 05/2008 (1) of the Ministry of Public Administration and Management.	Complied
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens Client's charter as per paragraph 2.3 of the Circular.	Complied
19	**Preparation of the Human Resource Plan**	
19.1	A Human Resource Plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied

19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan.	Complied
19.3	Annual Performance Agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.	It is not require to sign Annual Performance Agreements as per PA Circular 02/2018(I).
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 Paragraphs**	
20.1	The shortcomings pointed out in the Audit Paragraphs issued by the Auditor General for the previous years have been rectified.	Complied

ඇමුණුම - I
இணைப்பு - I
Annexure - I

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. ටීබීඩී/ඒ/ටීඹඩී/එෆ්ඒ/2025/15 ඔබේ අංකය / உமது இல. / Your No. දිනය / திகதி / Date 2026 මැයි 31 දින

අයවැය දෙපාර්තමේන්තුව
15 JUN 2026

ගණන්දීමේ නිලධාරී
ජාතික අයවැය දෙපාර්තමේන්තුව

ශීර්ෂය -240 ජාතික අයවැය 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

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය - 240 ජාතික අයවැය දෙපාර්තමේන්තුවේ 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 11(1) වගන්තිය ප්‍රකාරව 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 (සංශෝධිත පරිදි) 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී ඉදිරිපත් 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.

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 ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. இல. 306/72, பொல்துவ வீதி, பத்தரமுல்ல, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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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 අදාල සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන, රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 අනුව දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව 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 ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් 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 සඵලදායි 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 ඵලදායි ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE
NAOSL

ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම් නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සහ ඊට අදාළ විගණන සාක්ෂි ලබා ගැනීමට අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවූවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි 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 නිලධාරී දැනුවත් කරමි.

2. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1) (ඇ) වගන්තිය ප්‍රකාරව

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වී තිබුණි.

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

3

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE
NAOSL

3. මූල්‍ය සමාලෝචනය

3.1 ආදායම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) 2025 වර්ෂයේ අයවැය ඇස්තමේන්තුවට අනුව අංක 20.03.04.00 - රජයේ නිලධාරීන්ට ලබා දෙන යතුරුපැදි සම්බන්ධව මූලික ගෙවීම යන ආදායම් සංකේතාංකය සඳහා ආදායම් ගණන්දීමේ නිලධාරි ලෙස ජාතික අයවැය අධ්‍යක්ෂ ජනරාල් පත්කර තිබූ නමුත් සමාලෝචිත වර්ෂය තුල දී මෙම ආදායම් සංකේතාංකයට කිසිදු මුදලක් බැර වී නොතිබුණි. කෙසේ නමුත්, භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව ආදායම් ගණන්දීමේ නිලධාරි වන අංක 20.03.99.00 - අනෙකුත් ලැබීම් යන ආදායම් සංකේතාංකය යටතේ සමාලෝචිත වර්ෂයේ දී රු.2,985,540 ක ආදායමක් ඒ වෙනුවෙන් එකතු කර තිබුණි.

(ආ) මුදල් රෙගුලාසි 128(2) (ඇ) ප්‍රකාරව, රජයේ නිලධාරීන්ට ලබා දෙන යතුරු පැදි සම්බන්ධ මූලික ගෙවීම යන ආදායම සම්බන්ධයෙන් වන හිඟ ආදායම් වාර්තාවක් සමාලෝචිත වර්ෂය සඳහා විගණකාධිපති වෙත ඉදිරිපත් කර නොතිබුණි.

3.2 වියදම් කළමනාකරණය

සමාලෝචිත වර්ෂයේදී පුනරාවර්තන වැය විෂයන් 03 ක් හා මූලධන වැය විෂයක් වෙනුවෙන් අධි ප්‍රතිපාදන සලසා තිබීම හේතුවෙන් එම ප්‍රතිපාදන උපයෝජනය කල පසු ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 10 සිට සියයට 34 ක් අතර පරාසයක ප්‍රතිපාදන ප්‍රමාණයක් ඉතිරි වී තිබුණි.

3.3 අග්‍රිම කළමනාකරණය

2025 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ අග්‍රිම ශේෂය භාණ්ඩාගාර මුද්‍රිත 70 අනුව, රු.224,393 ක් වුව ද, මූල්‍ය ප්‍රකාශනවල ACA – 3 අග්‍රිම ගිණුම් පිළිබඳ ප්‍රකාශයෙහි 2025 දෙසැම්බර් 31 දිනට භාණ්ඩාගාර පොත් අනුව ශේෂය තීරුවෙහි කිසිදු සටහනක් නොතිබුණි.

3.4 බැරකම් හා බැඳීම්වලට එළඹීම

සමාලෝචිත වර්ෂයට අදාළව ගෙවිය යුතුව තිබූ එකතුව රු.60,891 ක්වූ බැරකම් 2025 දෙසැම්බර් 31 දිනට වූ මූල්‍ය ප්‍රකාශනවල මෙන්ම සමාලෝචිත වර්ෂයේ බැරකම් ලේඛනයේ ද සටහන් කර නොතිබුණි.

3.5 නීති රීති හා රෙගුලාසිවලට අනුකූල නොවීම

2020 අගෝස්තු 28 දිනැති රාජ්‍ය මුදල් චක්‍රලේඛ 01/2020 හි සඳහන් මුදල් රෙගුලාසි 756 (6) ට අනුව, භාණ්ඩ සමීක්ෂණ වාර්තාව ඉදිරි වර්ෂයේ මාර්තු 31 ට පෙර විගණකාධිපති වෙත යොමු කළ යුතු වුවත්, 2025 දෙසැම්බර් 31 දිනට වූ භාණ්ඩ සමීක්ෂණ වාර්තාව 2026 මැයි 20 වන විටත් එලෙස ඉදිරිපත් කර නොතිබුණි.

4

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE
NAOSL

4. මෙහෙයුම් සමාලෝචනය

4.1 පළාත් සභා වෙනුවෙන් රජයේ ප්‍රදාන ලබාදීම

පළාත් සභාවල 2025 වර්ෂයේ මූල්‍ය ප්‍රකාශන විශ්ලේෂණය කිරීමේදී සමාලෝචිත වර්ෂය තුළදී පළාත් සභා 09 වෙත රජයේ ප්‍රදාන ලෙස රු.530,292,037,485 ක් ලබා දී තිබූ අතර දෙපාර්තමේන්තුවෙන් ලද තොරතුරු අනුව, එම වටිනාකම රු.534,834,618,000 ක් වී තිබුණි. පළාත් සභාවල සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන අනුව, රජයේ ප්‍රදාන හැර එම පළාත් සභාවල රැස්කරන ලද ආදායම රු.118,756,546,427 ක් වී තිබූ අතර, ඒ තුළ රු.9,931,183,099 ක ආයෝජන ආදායම් ද අන්තර්ගත වී තිබුණි. සියළුම පළාත් සභාවල 2025 දෙසැම්බර් 31 දිනට මුදල් හා මුදල් වලට සමාන දෑ වල මුළු එකතුව රු.62,585,405,822 වී තිබූ අතර පළාත් සභා 06 කට අදාළ අයෝජන වටිනාකම රු.95,724,783,677 ක් වී තිබුණි. ඒ අනුව, පළාත් සභා 09 සතුව රු.158,310,189,499 ඉහළ ද්‍රවශීල වත්කම් පවතින බවත්, එයින් ඉහළ ආයෝජන ආදායමක් උපයන බවත් නිරීක්ෂණය වන අතර පළාත් සභාවලට රජයේ ප්‍රදාන ලබා දීමේදී එම ආයතන සතු මෙම ඉහළ ද්‍රවශීලතා තත්ත්වය සලකා බැලීමක් සිදු කරන්නේ ද යන්න විගණනයට ප්‍රශ්නගත කරුණක් විය.

4.2 කළමනාකරණ දුර්වලතා

2016 දෙසැම්බර් 19 දිනැති රාජ්‍ය පරිපාලන චක්‍රලේඛ 30/2016 (3.1) අනුව, සෑම ඉන්ධන පරීක්ෂාවකට පසු මාස 12 ක කාලසීමාවකින් පසුව හෝ කිලෝමීටර් 25,000 ක දුර ප්‍රමාණයක් ධාවනය කිරීමෙන් පසුව හෝ එන්ජිමට සම්බන්ධ ප්‍රධාන අළුත්වැඩියාවකට පසුව හෝ යන කාරණා අතරින් මුලින්ම යෙදෙන අවස්ථාවට පසුව නැවත ඉන්ධන පරීක්ෂාවක් කළ යුතු වුවද, දෙපාර්තමේන්තුව සතු නිලධාරීන්ට අනුයුක්ත කළ වාහන 07 කට අදාළව ඉන්ධන දහන පරීක්ෂාව සිදුකර ඇති බවට විගණනයට තොරතුරු ඉදිරිපත් නොවිණි.

5. මානව සම්පත් කළමනාකරණය

2025 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ අනුමත සේවක සංඛ්‍යාව 142 ක් වූ අතර තත්‍ය සේවක සංඛ්‍යාව 121 ක් විය. ඒ අනුව, ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 08 ක්ද ද්විතීයික මට්ටමේ තනතුරු 07 ක්ද ප්‍රාථමික මට්ටමේ තනතුරු 06 ක්ද ඇතුළුව පුරප්පාඩු 21 ක් පැවතුණි. කෙසේ නමුත්, 2025 වර්ෂයේ දෙපාර්තමේන්තුවේ කාර්ය සාධන වාර්තාවට අනුව ප්‍රාථමික මට්ටමේ තනතුරු 07 ක් පුරප්පාඩු බවත්,මුළු පුරප්පාඩු සංඛ්‍යාව 22 ක් බවත් සඳහන් කර තිබුණි.

එස්. රත්නවීර
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

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