Annual Performance Report 2025

Department of External Resources

Ministry of Finance, Planning and Economic Development

Department of External Resources
The Secretariat (3rd Floor)
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Sri Lanka

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Contents

Chapter 01

Institutional Profile/Executive Summary

1.1. Introduction

External Resources Department is the apex government department for coordinating with the development partners for mobilizing foreign resources and is responsible for coordinating in this regard with the other Treasury Departments and line Ministries.

The External Resources Department is headed by the Director General and supported by four Additional Director Generals. During the year 2025, the Department functioned through the following Divisions, each led by a Director, along with three supportive Units:

Divisions

- Asian Development Bank Divisions
- East Asia Division
- World Bank and International Monetary Fund Division
- Advanced Economies Division
- Technical Assistance Division
- Investments and Sustainable Financing Division
- Sector Coordination Division+

Supportive Units

- Administration Unit
- Accounts Unit
- Information Technology Unit

1.2 Vision, Mission, Objectives of the Institution

Our Vision

Effective mobilizing and managing of foreign resources for the sustainable socio-economic development in Sri Lanka.

Our Mission

To source external resources, experience, expertise and global knowledge from foreign development partners as required for the socio-economic development in Sri Lanka.

Objectives

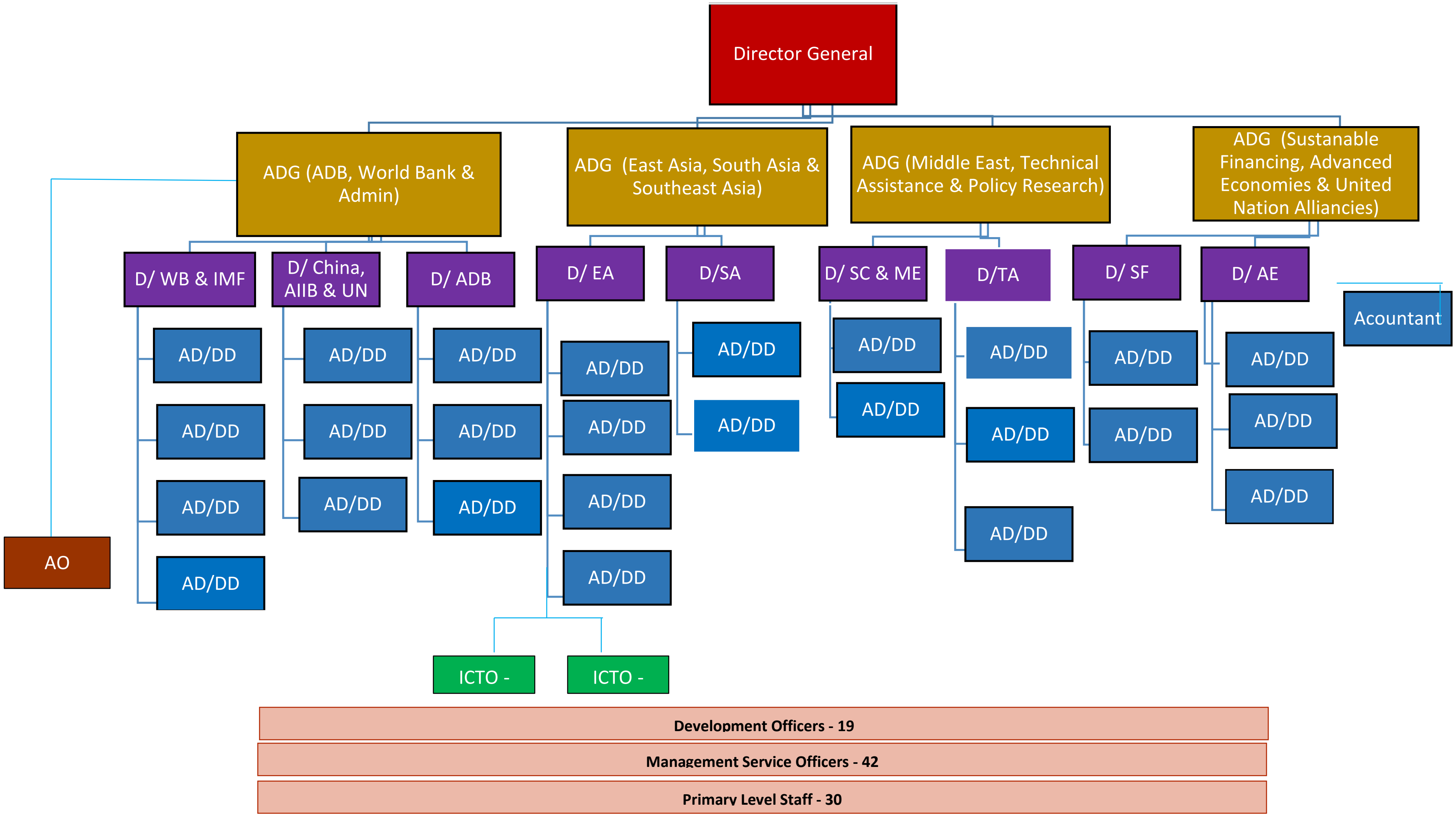
- Coordinate with the foreign development partners to mobilize external resources to finance development needs
- Facilitate the executing and implementing agencies for the effective utilization of resources sourced by the Department
- Contribute to the human resources development in the public sector by effective mobilization of overseas capacity building opportunities
- Strength the capacity of the Department to fulfil the responsibilities in an effective and efficient manner

1.3 Key Functions

1	Conduct consultations with development partners and funding agencies to identify development assistance strategies and priorities.
2	Co-ordinate Annual Country Partnership Programming activities of the development partners in consultation with the line Ministries and institutes including the Treasury departments.
3	Prepare project pipelines for foreign financing in alignment with the Public Investment Plan and the recommendations of the Public Investment Committee.
4	Co-ordinate activities of donor missions from the fact-finding stage to the appraisal stage.
5	Negotiate financing assistance and make arrangements for signing of loan/grant agreements and make them effective. Activities involved; - conduct loan negotiations with the development partners & lending agencies; - obtain necessary Government approvals and authority for signing of agreements; - Fulfil conditions prior to effectiveness of the loan agreements.
6	Oversee implementation of projects funded by development partners by; coordinating activities connected with the review missions fielded by the development partners and follow-up on actions recommended; - participating in Steering Committees set-up by the line Ministries to monitor implementation of foreign funded

	projects and reviewing implementation of projects jointly with the development partners;
7	Manage long term and short term foreign training opportunities provided by donors under Technical Cooperation Programmes.
8	Maintain a database on received foreign training opportunities and the beneficiaries
9	Identify foreign training requirements in consultation with the line Ministries & Agencies and coordinate with development partners for facilitating the identified requirements.
10	Record Grant commitments, expenditures/disbursements Compile and analyse grant data as and when required
11	Sourcing and Structuring of sustainable financing
12	Facilitate annual budget preparation process of the Government in respect of each foreign funded development projects
13	Human resource development and general administration of the Department

1.4 Organizational Chart



WB & IMF – World Bank & International Monetary Fund
China, AIIB & UN – China, Asian Infrastructure Investment Bank &United Nation Agencies Division
ADB – Asian Development Bank Division
EA – East Asia Division

SA – South Asia Division
SC & ME – Sector Coordination & Middle East Division
TA – Technical Assistance Division
SF –Sustainable Financing Division
AE – Advance Economies Division

ADG – Additional Director General
D – Director
AD/DD – Assistant Director/ Deputy Director
AO – Administrative Officer
ICTO – Information & Communication Technology Officer

Chapter 02

Progress and the Future Outlook

2.1 Introduction

The year 2025 marked an important turning point for Sri Lanka's economy. After experiencing the most severe economic crisis since independence, brought about by multiple internal and external shocks that placed extraordinary pressure on public finances, foreign reserves, and the livelihoods of the people, the economy has shown clear signs of stabilization and renewed resilience.

Through determined reform efforts and the continued support of development partners, particularly under the International Monetary Fund (IMF) supported Extended Fund Facility (EFF) programme, Sri Lanka's recovery has progressed more steadily and faster than initially expected.

The reform agenda, initiated in mid-2022 and anchored by the four-year IMF-EFF arrangement that commenced in mid-2023, has begun to deliver meaningful results. These reforms were aimed at correcting deep-rooted structural weaknesses, restoring macroeconomic stability, strengthening fiscal discipline, and placing public debt on a sustainable path. While Cyclone Ditwah posed challenges during the fourth quarter of 2025 and may have had a modest impact on economic activity, the overall direction of the economy has remained positive and forward-looking.

At the same time, significant headway was made in restructuring bilateral external debt under the Government's broader debt treatment strategy. As at 31 December 2025, 88.1% of Sri Lanka's bilateral debt had been successfully restructured where 93% has been restructured by end of February 2026. The Department of External Resources (ERD) remained closely engaged with official bilateral creditors and the appointed Debt Restructuring Advisors, maintaining open, transparent, and constructive dialogue throughout the process In consultation with relavant Gorvernments Agencies. The progress achieved to date has contributed meaningfully to improving medium-term debt sustainability and supporting macroeconomic stabilization. Looking ahead, sustainable and climate-responsive financing will play an increasingly central role in Sri Lanka's external resource mobilization strategy. In this regard, the National Climate Finance Strategy of Sri Lanka (2025–2030) was formulated to translate priority climate financing solutions into practical action. The Strategy aims to mobilize and channel resources to bridge the climate financing gap, including support for projects aligned with carbon net-zero objectives and the Nationally Determined Contributions (NDCs) under the Paris Agreement.

As Sri Lanka moves forward, ERD will continue to consolidate the gains achieved in debt restructuring, deepen partnerships with development stakeholders, and mobilize innovative and sustainable financing solutions focusing on supporting a stable, inclusive, and resilient economic recovery.

2.2 Progress

2.2.1. Bilateral Debt Restructuring

By the end of 2025, the Government has made substantial progress in restructuring its bilateral external debt as part of the broader national debt treatment strategy. The Department of External Resources has remained actively engaged with official bilateral creditors and the appointed Debt Restructuring Advisors, working closely with them to restore debt sustainability while maintaining open, transparent, and constructive dialogue.

During 2025, coordination with creditor governments and their financial institutions was further strengthened. Discussions were carried out in line with the agreed parameters under the overall debt restructuring framework and in accordance with the comparability of treatment principles established with the Official Creditor Committee (OCC). As a result, several restructuring agreements were successfully concluded, while negotiations with the remaining creditors are progressing steadily toward finalization.

As at 31 December 2025, 88.1% of Sri Lanka's bilateral debt has been restructured. The agreements reached so far have made a meaningful contribution to improving the country's medium-term debt sustainability and supporting ongoing macroeconomic stabilization efforts. Engagement with the remaining bilateral partners will continue in 2026 to complete the process and further strengthen these gains.

2.2.2. Sustainable Financing

The National Climate Finance Strategy of Sri Lanka (2025-2030) was formulated to operationalize priority climate financing solutions identified based on their practicality, adaptability, and capacity to catalyze meaningful climate action in Sri Lanka. It is designed to mobilize and channel financial resources to bridge the climate-financing gap, including financing projects that directly contribute to the achievement of carbon net-zero objectives and the Nationally Determined Contributions (NDCs) under the Paris Agreement. Thereby, the Strategy advances national climate priorities and reaffirms Sri Lanka's commitment to fulfilling its international climate obligations.

By leveraging 12 climate financing instruments to crowd in private sector participation, the Strategy eases the fiscal burden on the Government and the resulting improvement in fiscal space can be redirected toward other critical development priorities, such as healthcare, education, and poverty alleviation. Development partners, including the International Finance Corporation, the Asian Development Bank, and the United Nations Development Programme

(UNDP), have expressed interest in supporting the Government in operationalizing the priority solutions identified under the Strategy.

Implementation of the solutions in the Strategy will be undertaken progressively. In 2025, foundational work commenced on the establishment of the Green Revolving Fund (GRF), alongside the development of a concept note for a Disaster Risk Insurance mechanism. Establishment of the National Climate and Nature-Positive Investment Fund of Sri Lanka (CANOPI Fund) has been proposed to mobilize and deploy capital at scale.

2.2.3. Performance of Training and Capacity Building Programmes – 2025

The External Resources Department (ERD) demonstrated strong performance in 2025 in coordinating foreign-funded training programmes, reflecting sustained demand for capacity-building and effective institutional and sectoral alignment with national development priorities.

A total of 741 training programmes were coordinated during the year, comprising predominantly short-term opportunities alongside a limited number of long-term programmes. These programmes attracted 3,087 applications, resulting in 1,626 placements. While short-term programmes contributed significantly to overall participation, long-term programmes—especially those supported by Japan and Korea—represented a deeper investment in human capital development.

From a country perspective, China remained the largest partner in terms of programme volume and applicant demand, followed by India, with both countries collectively accounting for over 57% of total programme offerings, reflecting strong bilateral cooperation. China demonstrated an exceptionally high selection rate, while Korea and Japan maintained strong and consistent performance with high alignment between programme offerings and candidate profiles. Multilateral partners such as the Asian Development Bank (ADB) and regional initiatives including the Colombo Plan achieved near-full utilization of available training opportunities, underscoring effective coordination.

Sectoral distribution of programmes indicates a strategic focus on key development priorities. The Governance and Public Administration sector (107 programmes) recorded the highest allocation, followed by Social Protection (98 programmes), reflecting emphasis on institutional strengthening and social welfare systems. The Digital Economy and Mass Media (67 programmes) and Finance and Economic Management (67 programmes) sectors also showed significant engagement, while Agriculture and Rural Development (60 programmes) continued to support modernization of the primary sector and national food security objectives.

Sectoral partnerships reveal distinct comparative advantages among development partners. India emerged as the most versatile partner, leading in Governance, Digital Economy, and Social Protection. Japan demonstrated a strategic focus on Social Protection and Agriculture, while the ADB provided highly specialized support in the Finance sector, accounting for the majority of programmes in fiscal and economic management. China maintained a consistent presence across sectors, particularly in Governance and Social Protection.

Overall, ERD's performance in 2025 reflects effective programme management, strong stakeholder engagement, and a clear alignment between international training opportunities and Sri Lanka's development priorities.

2.2.4. Foreign Financing Commitments

From January 2025 to the end December 2025, the Government entered into 29 agreements with foreign development partners and lending agencies to mobilize foreign financing amounting to USD 1,780.87 million, of which USD 1,703.6 million was committed in the form of loans. Out of the total loans, USD 790 million and USD 681.6 million were borrowed from the Asian Development

Bank (ADB) and the International Monetary Funds (IMF), respectively.

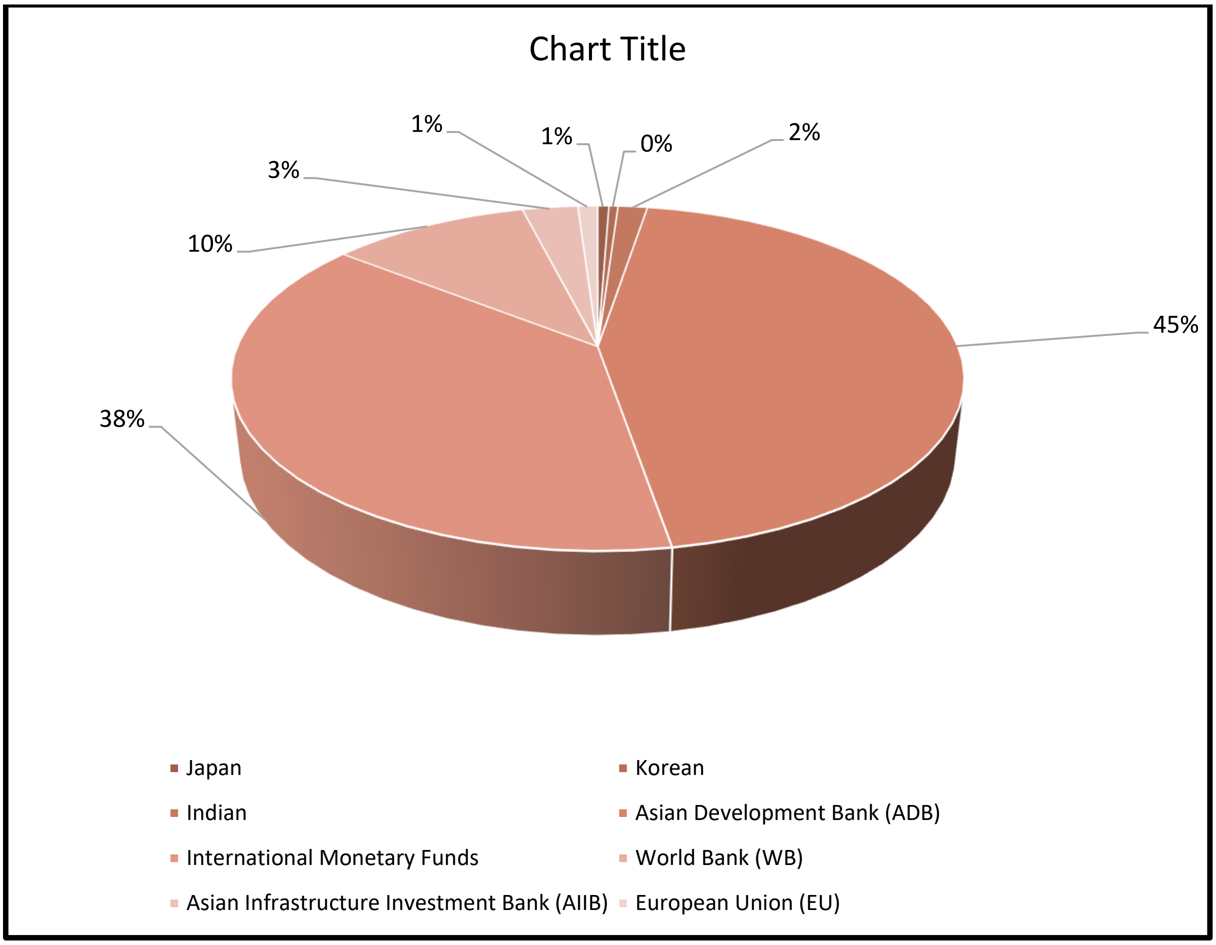
Apart from loan agreements, USD 77.27 million was committed through 16 grant agreements including the Government of Japan, Government of India, ADB and the European Union.

Total Commitments	Loans	Grants
USD**1,780.87***million*	USD**1,703.6***million*	USD**77.27***million*

Commitments in 2025, by Development Partners

Development Partner	Amount *(USD Million)*		
	Loan	Grant	Total
Bilateral	**-**	**46.41**	**46.41**
Japan	-	10.42	10.42
Korean	-	8.5	8.5
Indian	-	27.49	27.49
Multilateral	1,703.6	30.86	1,734.46
Asian Development Bank (ADB)	790	6	796
International Monetary Funds	681.6	-	681.6
World Bank (WB)	180	6.2	186.2
Asian Infrastructure Investment Bank (AIIB)	52	-	52
European Union (EU)	-	18.66	18.66
Total	1,703.6	77.27	1,780.87

Commitments in 2025 by Development Partners



Details of Foreign Loans Commitments with Terms - From 1st of January to 31st of December 2025

No	Development Partner	Loan	Signed Date	Project/Program/ Instrument Name	Amount (Mn)			Financial Terms			Other Charges	Other Terms	
					Currency	In Instrument Currency	USD	Interest				Grace Period (Years)	Maturity/ Availability Period from the Date of Signing (Years)
								Type	Annual Rate (%)	Margin (100 basis points)			
1	World Bank-IDA	Loan	2025.09.08	Intergrated Rurban Development and Climate Resilience Project	USD	100	100	Variable	1.25 + Basis Adjustment	N/A	**Commitment fee-** 1/2 of 1% per annum on the Unwithdrawn Financing Balance **Service Charge-** 0.75% per annum + Basis Adjustment	5	30
2	World Bank - IDA	Loan	2025.12.03	Secure affordable & sustainable energy	USD	30	30	N/A	N/A	N/A	1/2 of 1% per annum on the Unwithdrawn Financing Balance.	6	12
3	World Bank - IDA	Loan	2025.12.19	General Education Modernization (GEM) Project - Additional Financial	USD	50	50	Variable	Portion A- 1.25% per annum + Basis Adjustment Portion B-N/A	N/A	**Commitment fee-** 1/2 of 1% per annum on the Unwithdrawn Financing Balance **Service Charge-** Portion A-0.75% per annum + Basis Adjustment Portion B-N/A	Portion A - 5 Portion B - 6	Portion A -30 Portion B - 12

No	Development Partner	Loan	Signed Date	Project/Program/ Instrument Name	Amount (Mn)			Financial Terms			Other Charges	Other Terms	
					Currency	In Instrument Currency	USD	Interest				Grace Period (Years)	Maturity/ Availability Period from the Date of Signing
								Type	Annual Rate (%)	Margin (100 basis points)			
4	IMF	Loan		International Monetary Funds	USD	681.6	681.6						
5	Asian Development Bank	Loan	2025.12.05	Power Sector Reforms and Financial Sustainability Program (Subprogram 2)	USD	100	100	Variable	SOFR+0.5	-	Commitment fee 0.15%	3	15
6	Asian Development Bank	Loan	2025.11.17	Financial Sector Stability and Reforms Program (Subprogram 3)	USD	100	100	Fixed	2	-	-	5	25
7	Asian Development Bank	Loan	2025.11.17	Strengthening Macroeconomic Resilience and Transparency Program (Subprogram 1)	USD	100	100	Fixed	2	-	-	5	25
8	Asian Development Bank	Loan	2025.11.17	Sustainable Tourism Sector Development Program (Subprogram 1)	USD	70	70	Fixed	2	-	-	5	25
					USD	30	30	Variable	SOFR+0.5	0.10%	Commitment fee 0.15% Maturity premium 0.1%	5	25

No	Development Partner	Loan	Signed Date	Project/Program/ Instrument Name	Amount (Mn)			Financial Terms			Other Charges	Other Terms	
					Currency	In Instrument Currency	USD	Interest				Grace Period (Years)	Maturity/ Availability Period from the Date of Signing (Years)
								Type	Annual Rate (%)	Margin (100 basis points)			
9	Asian Development Bank	Loan	2025.10.17	Strengthening Integrated Health Care and Governance for Universal Health Coverage Program	USD	100	100	Variable	SOFR+0.5	0.10%	Commitment fee 0.15%	5	26
10	Asian Development Bank	Loan	2025.10.31	Second Integrated Road Investment Program (I Roads) – Tranche 5	USD	90	90	Variable	SOFR+0.5	0.20%	Commitment fee 0.15%	8	29
11	Asian Development Bank	Loan	2025.12.15	Mahaweli Water Security Investment Program (Stage 2) Project	USD	200	200	Variable	SOFR+0.5	0.10%	Commitment fee 0.15%	5	25
12	Asian Infrastructure Investment Bank (AIIB)	Loan	2025.10.07	Kerawalapitiya – Port L Second Transmission Line Project	USD	52	52	Variable Spread	USD 6 month USD SOFR + Variable Spread - 1% per annum	-	**Front End Fee** - 0.25% of the loan amount **Commitment Fee** - 0.25% p.a. on the undisbursed loan amount	5	25 (including grace period)
Loan Total							**1,703.6**						

Details of Foreign Grants Commitments - From 1st of January to 31st of December 2025

No.	Development Partner	Grant	Signed Date	Project/Program/ Instrument Name	Amount (Mn)		
					Currency	In Instrument Currency	USD
1	Government of Japan	Grant	03.02.2025	Grant Assistance to obtain Twenty Eight Garbage Compactors under the Economic and Social Development Programme of the Government of Japan	JPY	300	1.92
2	Government of Japan	Grant	20.03.2025	Establishment of Firefighting Units and Upgrading of Equipment to Ensure Safety of the Board of Investment (BOI) Export Processing Zones (EPZ) under the Economic and Social Development Programme	JPY	300	2.02
3	Japan International Cooperation Agency (JICA)	Grant	29.09.2025	Enhancement of Productivity in the Dairy Sector	JPY	463	3.13
4	Embassy of Japan	Grant	29.09.2025	Official Security Assistance (OSA) to the Sri Lanka Navy	JPY	500	3.35
5	Korean International Cooperation Agency (KOICA)	Grant	03.07.2025	Establishment of IT Master Plan on Tax Administration and Implementation of E-Tax System for Colombo Municipal Council Project in Sri Lanka	USD	8.5	8.5
6	Government of India	Grant	15.01.2025	Supply of Single cabs (80) for used in the SL police stations in Northern province	USD	1	1

No.	Development Partner	Grant	Signed Date	Project/Program/ Instrument Name	Currency	In Instrument Currency	USD
7	Government of India	Grant	16.01.2025	Establishment of 60 smart class rooms – Nuwara Eliya, Kandy, Badulla Districts	USD	1.69	1.69
8	Government of India	Grant	20.03.2025	Rehabilitation of signaling the Tele communication system from Maho to Anuradhapura	USD	14.9	14.9
9	Government of India	Grant	05.04.2025	Implementation of Indian Multi Sectoral Grant Assistance for Eastern Province	USD	7.9	7.9
10	Government of India	Grant	09.09.2025	Construction and Supply of Medical Equipment for Accident and Emergency unit at District General Hospital, Mannar	USD	2	2
11	European Union	Grant	23.09.2025	Support Sustainable Economic Recovery through Biodiversity Conservation and Waste Management	EUR	8	9.27
12	European Union	Grant	17.12.2025	AgriGreen Initiative - Green Economic Growth through Sustainable Agricultural Practices	EUR	8	9.39
13	Asian Development Bank	Grant	05.12.2025	Cyclone Ditwah Emergency Response Project	USD	3	3
14	Asian Development Bank	Grant	19.12.2025	Transforming Irrigation Systems for Improved Food Security	USD	3	3

No.	Development Partner	Grant	Signed Date	Project/Program/ Instrument Name	Currency	In Instrument Currency	USD
15	World Bank	Grant	31.10.2025	Supporting the Development of Port & Logistic Sector in Sri Lanka	USD	3	3
16	World Bank	Grant	29.08.2025	Tourism for heritage, resilience, inclusion value - driven employment project	SDR	1.63	2.2
17	World Bank - IDA	Grant	29.08.2025	IRDP (Integrated Regional Development in Northern & Eastern Province)	SDR	0.74	1
Grants Total							**77.27**

2.2.5. Foreign Financing Disbursements (Grants) and Utilization

For the period beginning 1st January and ending 31st December 2025, total foreign financing disbursements (Grants) reached USD 119.87 million.

Major Grant Contributors
The Government of China provided the highest amount in grants at USD 29.54 million, followed by:

- USA (USDA & USAID): USD 23.27 million
- Government of India: USD 16.18 million

Table 2.1 | Disbursements of Foreign Grants from 1st January to 31st December 2025

(USD Million)

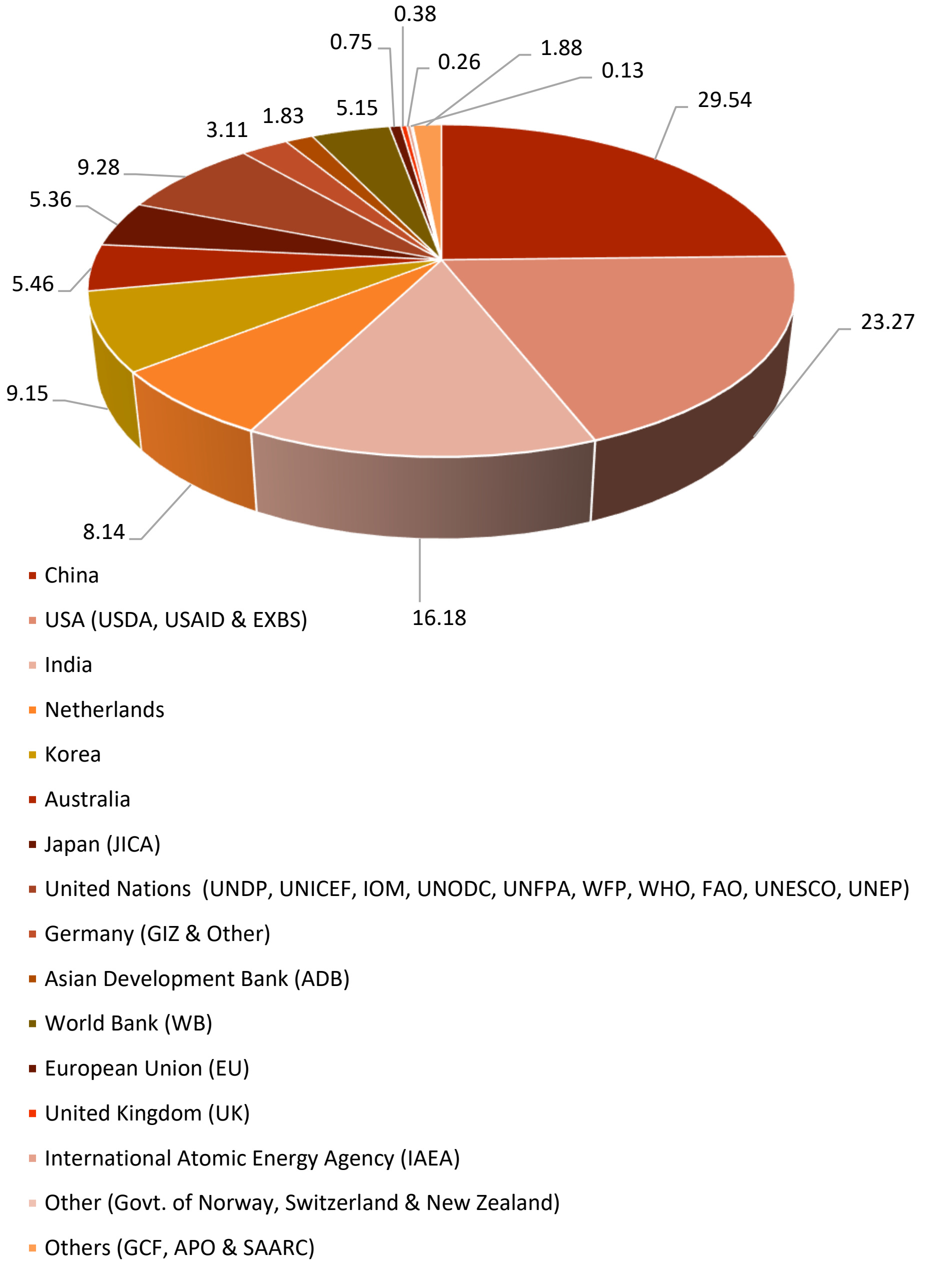
	Development Partner	Grants
Bilateral		**92.58**
	Government of Japan	-
	Government of Republic of Korea	9.15
	Saudi Fund for Arab Economic Development	-
	Government of China	29.54
	USA (USDA & USAID)	23.27
	Government of Australia	5.46
	Japan International Cooperation Agency (JICA)	5.36
	Germany (GIZ & Other)	3.11
	United Kingdom (UK)	0.38
	Government of India	16.18
	Other (Govt. of Norway, Switzerland & New Zealand)	0.13
	Co-op Centrale Raiffeisen (Netherlands)	8.14
Multilateral		**19.15**
	Asian Development Bank (ADB)	1.83
	Asian Infrastructure Bank	-
	European Investment Bank	-
	World Bank	5.15
	International Fund for Agricultural Development	-
	International Monetary Fund (IMF)	-
	OPEC Fund for International Development	-
	United Nations (UN)	9.28
	International Atomic Energy Agency (IAEA)	0.26

	Europe Union (EU)	0.75
	Others (GCF, APO & SAARC)	1.88
Total		**119.87**

Source: Department of State Accounts (Grants)

Note : All USD amounts are converted at 1 USD = LKR 300 (average exchange rate of 2025)

Figure 2.2: Development Partner wise Grants Disbursements from 1st January to 31st December 2025



Chapter 03

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

Budget		Note	Actual 2025 (Rs.)	Actual 2024 (Rs.)	
-	**Revenue Receipts**		-	-	
-	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	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**				
-	Treasury Imprests		2,686,296,465	2,735,223,085	ACA-3
-	Deposits		112,908	889,227	ACA-4
-	Advance Accounts		10,756,480	7,236551	ACA-5
-	Other Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**2,697,165,853**	**2,743,456,863**	
-	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		**2,697,165,853**	**2,743,456,863**	
	Remittance to the Treasury (D)		7,930,413	4,892,698	
	Net Revenue Receipts & Non Revenue Receipts E= (C)-(D)		**2,689,235,441**	**2,738,564,165**	

	Less: Expenditure				
-	**Recurrent Expenditure**		**-**	-	
143,813,700	Wages, Salaries & Other Employment Benefits	**5**	122,009,124	117,413,304	
79,347,300	Other Goods & Services	**6**	54,676,981	58,923,901	**ACA-2(ii)**
93,839,000	Subsidies, Grants and Transfers	**7**	88,261,019	118,678,256	
-	Interest Payments	**8**	-	-	
-	Other Recurrent Expenditure	**9**	-	-	
317,000,000	**Total Recurrent Expenditure (F)**		**262,947,124**	**295,015,461**	
	Capital Expenditure				
5,600,000	Rehabilitation & Improvement of Capital Assets	**10**	723,972	126,588	
143,100,000	Acquisition of Capital Assets	**11**	17,400,728	17,931,590	
2,512,800,000	Capital Transfers	**12**	2,403,628,871	2,419,468,761	**ACA-2(ii)**
-	Acquisition of Financial Assets	**13**	-	-	
580,000,000	Capacity Building	**14**	1,629,292	567,808	
-	Other Capital Expenditure	**15**	578,000,000	639,030,567	
3,241,500,000	**Total Capital Expenditure (G)**		**3,001,382,862**	**3,077,125,314**	
	Deposit Payments		112,908	889,227	**ACA-4**
	Advance Payments		8,193,598	10,063,519	**ACA-5**
	Total Main Ledger Expenditure (H)		**8,306,507**	**10,952,746**	
	Total Expenditure I = (F+G+H)		3,272,636,493	3,383,093,521	
	Balance as at 31st December 2023 J=(E-I)		**(583,401,052)**	**(644,529,356)**	
	Balance as per the Imprest Adjustment Statement		**(583,401,052)**	**(644,529,356)**	**ACA -7**
	Imprest Balance as at 31st December		**-**	**-**	**ACA-3**
			(583,401,052)	**(644,529,356)**	

3.2 Statement of Financial Position

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	191,375,724	188,797,849
Financial Assets			
Advance Accounts	ACA-5/5(a)	17,816,025	20,378,907
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**209,191,749**	**209,176,756**
Net Assets / Equity			
Net Worth to Treasury		17,816,025	20,378,907
Property, Plant & Equipment Reserve		191,375,724	188,797,849
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**209,191,749**	**209,176,756**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 33 and Annexures to accounts presented in pages from 34 to 43 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	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	
Date : 24-02-2026	Date : 20.02.2026	Date : 20.02.2026
Dr. Harshana Suriyapperuma Secretary to the Treasury and Secretary to the Ministry of Finance, Planning and Economic Development Ministry of Finance Colombo 01	R.M.S.P.S. Bandara Director General Department of External Resources General Treasury Colombo 01, Sri Lanka.	W.S. Priyadarshani De Mel Deputy Director (Finance - Actg.) Department of External Resources General Treasury Colombo 01

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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	2024
	Rs.	Rs.
Cash Flows from Operating Activities		
Total Tax Receipts Fees, Fines, Penalties and Licenses Profit	-	-
Non-Revenue Receipts	578,000,000	639,030,567
Revenue Collected on behalf of Other Revenue Heads	7,066,702	5,658,321
Impresst Received	2,686,296,465	2,735,331,085
Recoveries from Advance	8,822,124	6,985,490
Deposit Received	112,908	889,227
Total Cash generated from Operations (A)	**3,280,298,199**	**3,387,894,690**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	176,188,105	175,673,679
Subsidies & Transfer Payments	86,261,019	118,678,256
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	2,983,982,134	3,059,193,724
Expenditure incurred on behalf of Other Heads	229,654	571,996
Imprest Settlement to Treasury	7,930,413	4,892,698
Advance Payments	8,193,238	10,063,519
Deposit Payments	112,908	889,227
Total Cash disbursed for Operations (B)	**3,262,897,472**	**3,369,963,099**
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(A)-(B)	**17,400,728**	**17,931,590**
Cash Flows from Investing Activities	-	
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	17,400,728	17,931,590
Total Cash disbursed for Investing Activities (E)	17,400,728	17,931,590
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(17,400,728)	(17,931,590)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**(17,400,728)**	**(17,931,590)**
Cash Flows from Financing Activities		
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)		
Opening Cash Balance as at 01st January	**-**	**-**
Closing Cash Balance as at 31st December	**-**	**-**

3.4 Notes to the Financial Statements

<u>Basis of Reporting</u>

1) <u>Reporting Period</u>

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

2) <u>Basis of Measurement</u>

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) <u>Recognition of Revenue</u>

Exchange and non-exchange revenues are recognized on the cash receipts during the accounting period irrespective of relevant revenue period.

4) <u>Recognition and Measurement of Property, Plant and Equipment (PP&E)</u>

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 when cost model is not applicable.

5) <u>Property, Plant and Equipment Reserve</u>

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

6) <u>Cash and Cash Equivalents</u>

Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2025.

3.5 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
Not Relevant					

3.6 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	317,000,000	317,000,000	262,947,124	83%
Capital	3,241,500,000	3,241,500,000	3,001,382,862	93%

3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments

Serial No.	Allocation Received from Which Ministry / Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
Not Relevant						

3.8 Performance of the Reporting of Non-Financial Assets

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 Progress as a %
9152	Machinery and Equipment		165,669,330		
9154	Other Non-Financial Intangible		25,706,394		

3.9 Auditor General's Report**

*** The final audit report for 31st December 2025, issued by the Auditor General has been attached (Annexure - 1).*

Performance indicators

4.1. Performance indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a Percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Financial Commitments	101		
Financial Disbursements (Grants)	154		
Technical Training Opportunities (No of Officers)	108		

Chapter 05

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate 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%
Reduce inequality within and among countries	US$ 361.02Mn	Total resource flows for development, by recipient and donor countries and type of flow (e.g. official development assistance, foreign direct investment and other flows) *Achievement:* 203.45Mn		56	
Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation industrialization and foster innovation	US$ 504.31Mn	Total official international support (official development assistance plus other official flows) to infrastructure *Achievement:* 175.85Mn	35		
Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	1500	Volume of official development assistance flows for scholarships by sector and type of study (1626)			108

5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

Development Partners annually commit foreign funds and it is recorded as total commitments. With the implementation of the relevant development projects by line Ministries these committed funds are disbursed for implementation of different projects in different sectors such as agriculture, irrigation, skills development, education, poverty alleviation, road, highways, urban development, health etc.

However, due to issues pertaining to project readiness such as environment clearance, land acquisition, utility shifting, relocation and resettlement, valuation and procurement etc., disbursement cannot be realized as planned.

As the first quarter of the 2025 was with the vote on account and the annual budget for the year was approved by the parliament in March 2025, achieved progress of the Capital Expenditure was around 76% of the allocated expenditure. This was affected to achieving the disbursement target of the year.

Human Resource Profile

6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	41	28	13
Tertiary	03	02	01
Secondary	62	53	09
Primary	30	23	07

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

Basically, ERD's job is to bring in financing from various international development groups, each with its own set of rules and requirements. This all needs to get the green light from important bodies like the Cabinet of Ministers, the Central Bank's Monetary Board, the Attorney General's office, and the President's office, among others. To do this job well, ERD needs people who are good at talking things out, know their languages, and really understand economics, public policy, public finance, stats, how to plan and set up projects, manage debt, and use computers. The folks who get trained are moved around annually, and they're supposed to fill the available spots. But it's tough finding people with the right skills and know-how among those who are just rotated in, and it takes the department about two years to get them up to speed. This really bogs down how well the department works overall.

6.3. Human Resource Development

Name of the Program	No	Duration of the program	Total Investment		Nature of the Program (Aboard/ Local)	Output/ Knowledge Gained*
			Local/ Foreign	Amount (Rs.)		
Master's Degree Programme	1	08 January 2025 – 31 December 2026	Foreign	75,801.06	Aboard	Advanced theoretical and practical knowledge in the relevant field of study
Master's Degree Programme	1	10 January 2025 – 02 January 2027	Foreign	75,737.04	Aboard	Advanced theoretical and practical knowledge in the relevant field of study
Learning Workshop on Philanthropy for Climate Action	1	27 – 28 February	Foreign	22,723.75	Aboard	Knowledge on mobilizing philanthropic finance, partnership models, and innovative funding approaches to support climate action and sustainability.
Capacity Building Programme on "Bridging Research to Policy"	1	17 – 28 March	Foreign	113,544.94	Aboard	Knowledge on translating research evidence into effective public policy, policy analysis, stakeholder engagement, and evidence-based decision-making.
Implementation to a Study Visit in Thailand on Implementation of Water Policy	1	24 – 28 February	Foreign	45,389.05	Aboard	Knowledge on Thailand's water policy implementation, institutional coordination, regulatory frameworks, and best practices in water resource management.
IMF SARTTAC Training on Climate in Macroeconomic Frameworks	1	28 April – 02 May	Foreign	–	Aboard	Knowledge on Climate in Macroeconomic Frameworks.
The United States International Visitor Leadership Program	1	19 May – 06 June	Foreign	114,578.40	Aboard	Knowledge on U.S. governance and society, leadership and policy practices, international cooperation, and professional exchange through direct engagement with American institutions and experts.

AIIB Visitors Program 2025	1	06 – 18 April	Foreign	136,095.49	Aboard	Knowledge on multilateral development banking, infrastructure financing, project appraisal, governance, and international best practices in sustainable development.
Seminar on Construction and Management of Development Zone in Sri Lanka	1	28 April – 13 May	Foreign	118,584.37	Aboard	Knowledge on Construction and Management of Development Zone in Sri Lanka.
Proposed study visit to Malaysia by Treasury Senior Officials from the Government of Sri Lanka	1	13 – 15 May	Foreign	30,590.00	Aboard	Knowledge on Malaysia's public financial management practices, fiscal policy frameworks, development financing mechanisms, and institutional best practices relevant to treasury operations.
4th International Conference on Financing Development	1	28 June – 05 July	Foreign	53,668.40	Aboard	Knowledge on global financing for development frameworks, sustainable development financing, international cooperation, and policy responses to development finance challenges under the UN-led process.
Capacity Building Programme of Public Officials for Government Innovation in Sri Lanka	1	14 – 22 July	Foreign	84,587.67	Aboard	Knowledge on innovative public sector practices, digital transformation, policy innovation, and change management to improve government service delivery.
Promoting Private Sector Investment in Energy Transition Knowledge Sharing Program on Republic of Korea's Experience on Green Energy	1	16 – 20 June	Foreign	57,095.35	Aboard	Knowledge Sharing Program on the Republic of Korea's Experience on Green Energy – Knowledge on policy frameworks, financing mechanisms, and best practices for mobilizing private sector investment in green energy and supporting energy transition initiatives.
Knowledge Exchange Event in the Netherlands on Green Fuels and Greening Ports	1	16 – 20 June	Foreign	53,595.35	Aboard	Knowledge on Green Fuels and Greening Ports in Netherlands
Capacity Building and Consultation Workshop for Inclusive Climate Policy and Planning	1	14 – 15 July	Foreign	23,069.37	Aboard	Capacity Building and Knowledge on Climate Policy and Planning.

Workshop on Strengthening the Regional Supply and Value Chain Development for Electrical Equipment in the SASEC Sub Region, New Delhi, India.	1	23 – 27 July	Foreign	30,856.32	Aboard	Knowledge on Regional Supply and Value Chain Development for Electrical.
Immersion and Learning Visit for the Empowerment of Prgramme Team	1	28 July – 01 August	Foreign	46,230.24	Aboard	Knowledge on best practices, institutional learning, programme management, teamwork, and capacity-building approaches through hands-on exposure and peer learning.
Master's Degree Programme	1	13 August 2025 – 18 December 2026	Foreign	125,249.75	Aboard	Advanced theoretical and practical knowledge in the relevant field of study.
Second Workshop for the Midterm Review of the BIMSTEC Master Plan for Transport Connectivity	1	13 – 14 August	Foreign	30,710.00	Aboard	Knowledge on Midterm Review of the BIMSTEC Master Plan for Transport Connectivity.
Regional Dialogue on Climate Finance in Asia and the Pacific	1	25 – 29 August	Foreign	34,294.82	Aboard	Knowledge on Climate Finance in Asia and the Pacific.
Negotiation Course for International Participants under Malaysian Technical Cooperation Programme	1	08 – 17 September	Foreign	90,885.46	Aboard	Knowledge on International Participants under Malaysian Technical Cooperation Programme.
Diplomatic Training Course for International Participants	1	07 – 16 October	Foreign	92,602.19	Aboard	Knowledge on international relations, diplomacy, international law, negotiation skills, and cross-cultural communication for effective global engagement.
31st EDCF Annual Workshop for Government Officials from Partner Countries	1	03 – 08 November	Foreign	167,730.88	Aboard	Knowledge on development cooperation, concessional loan financing, project.
Seminar on Public Financial Management for Sri Lanka	1	08 – 15 November	Foreign	146,523.37	Aboard	Knowledge on public financial management systems, fiscal discipline, budgeting processes, and financial accountability in the public sector.

South Asia Regional Training Workshop on Economic Analysis of Investment Projects	1	10 – 13 November	Foreign	38,890.37	Aboard	Knowledge on economic evaluation techniques, cost–benefit analysis, and appraisal of public investment projects.
Seminar on Young Diplomats from the Democratic Socialist Republic of Sri Lanka	3	25 November – 08 December	Foreign	384,401.79	Aboard	Knowledge on diplomacy, foreign policy practices, international relations, and protocol for emerging diplomats.
The Green Efficient Ports Connectivity Investment Conference	1	02 – 05 December	Foreign	54,565.77	Aboard	Knowledge on sustainable port development, green logistics, and investment strategies for efficient port connectivity.
UK Conservation Learning Week	2	09 – 13 December	Foreign	126,061.42	Aboard	Knowledge on environmental conservation, sustainable resource management, and best practices in biodiversity protection.
New Public Procurement Guidelines	1	June 12	Local	14,000.00	Local	Knowledge on updated public procurement rules, procedures, and compliance requirements.
Google Apps and AI Tools for Workplace Productivity - Batch 01	7	July 04	Local	52,500.00	Local	Knowledge on using Google Workspace and AI tools to improve efficiency and collaboration.
Safe, Scientific & Economical Driving	3	July 24	Local	18,000.00	Local	Knowledge on safe driving practices and economical vehicle operation.
Workshop on Advanced MS Excel - Batch 01	6	July 17, 18	Local	84,000.00	Local	Knowledge on advanced Excel functions and data analysis.
Personal File Management	2	July 29, 30, 31	Local	36,000.00	Local	Knowledge on systematic file organization and record-keeping practices.

Seminar on Procurement Documents	4	August 05	Local	50,000.00	Local	Improved understanding of procurement documents, including preparation, evaluation, and compliance requirements.
Diploma in English	4	August 09	Local	74,000.00	Local	Enhanced knowledge of the new procurement guidelines and their practical application in government institutions.
Workshop on Letter Writing	1	August 11	Local	7,750.00	Local	Strengthened English language proficiency for official communication, reports, and correspondence.
New Procurement Guideline	1	August 23	Local	7,500.00	Local	Developed effective letter-writing skills in line with public sector standards and office procedures.
Google Apps and AI Tools for Workplace Productivity - Batch 02	14	August 25	Local	105,000.00	Local	Knowledge on using Google Workspace and AI tools to improve efficiency and collaboration.
Workshop on Advanced MS Excel - Batch 02	5	September 03, 04	Local	70,000.00	Local	Knowledge on advanced Excel functions and data analysis.
Advanced AI Tools	3	September 16	Local	22,500.00	Local	Knowledge on applying advanced AI tools to office and analytical work.
Public Service Disciplinary Procedure	2	September 17, 18	Local	30,000.00	Local	Knowledge on public service disciplinary rules and procedures.
Seminar on Bidding Process	8	September 17	Local	100,000.00	Local	Knowledge on bidding procedures and procurement compliance.

Workshop on Advanced MS Excel - Batch 03	1	September 24, 25	Local	14,000.00	Local	Knowledge on advanced Excel functions and data analysis.
Workshop on Advanced MS Excel - Batch 04	8	02 & 03 October	Local	112,000.00	Local	Knowledge on advanced Excel functions and data analysis.
National Information Technology Conference 2025	2	14, 15 & 16 October	Local	100,000.00	Local	Knowledge on emerging ICT trends and digital transformation.
Workshop on Salary Conversion	1	16 October	Local	8,000.00	Local	Knowledge on Salary Conversion.
Computation of Income Tax Liability	2	17 October	Local	28,000.00	Local	Knowledge on income tax calculation and statutory requirements.
Workshop on Office Systems with Digital File Management	2	21 & 22 October	Local	30,000.00	Local	Knowledge on modern office systems and digital record management.
Workshop on Bid Evaluation	1	22 October	Local	9,500.00	Local	Knowledge on bid evaluation criteria and methodologies.
Training for KKS on Procedures for Arranging Refreshments for Meetings and Discussions	9	11 October	Local	84,500.00	Local	Knowledge on Procedures for Arranging Refreshments for Meetings and Discussions.
Seminar on Bid Evaluation	5	12 November	s	62,500.00	Local	Knowledge on principles and best practices in bid evaluation.
Workshop on Advanced MS Excel - Batch 05	2	24 & 25 November	Local	28,000.00	Local	Knowledge on advanced Excel functions and data analysis.

Seminar on Procurement Planning	1	19 December	Local	14,000.00	Local	Knowledge on procurement planning processes and timelines.
Diploma in Professional English	2	One Year from 27 December onwards	Local	184,000.00	Local	Knowledge and skills in professional English communication.
Diploma in Professional English	1	One Year from 30 December onwards	Local	92,000.00	Local	Knowledge and skills in professional English communication.

Chapter 07

Compliance Report

7.1. Compliance Report of the Department

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following Financial statements/accounts have been submitted on due date**			
1.1	Annual financial statements	Compiled		
1.2	Advance to public officers account	Compiled		
1.3	Trading and Manufacturing Advance Accounts (Commercial) Advance Accounts) Advance Accounts)	Not Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Not Relevant		
1.6	Others	Not Relevant		
2	**Maintenance of books and Registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Compiled		

2.2	Personal emoluments register/ Personal emoluments Cards has been maintained and update	Compiled		
2.3	Register of Audit queries has been maintained and update	Compiled		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been maintained and 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 have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4		**Preparation of Annual Plans**		
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Not Complied	Budget Estimate has not been approved by the due date	
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 Quarries**		
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 have 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 Generals 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	Compiled		
8.2	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	Compiled		
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Compiled		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the	Compiled		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Compiled		
9		**Vehicle Management**		
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Compiled		
9.2	The condemned vehicles had been Disposed of within a period of less than 6 months after condemning	Compiled		

9.3	The vehicle logbooks had been maintained and updated	Compiled		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Compiled		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Compiled		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Compiled		
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	Not relevant		
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	Compiled		
11		**Utilization of Provisions**		
11.1	The provisions allocated had been spent without exceeding the limit	Compiled		

11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Compiled		
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	One of pensions is pending due to issue with the ownership of the widow pension. Therefore, Department.of pension has informed that the balance will be settled once the legal case is finalized. Another pension is pending due to the suspended duty of the employee and this dep. has advised to make the payment in writing.	
13		**General Deposit Account**		
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Not relevant		
13.2	The control register for general deposits had been updated and maintained	Complied		
14		**Imprest Account**		

14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	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 had been made in terms of the regulations	Not relevant		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not relevant		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176 FR 176	Not relevant		
16		**Human Resource Management**		
16.1	The staff had been paid within the approved cadre	Compiled		
16.2	All members of the staff have been issued a duty list in writing	Compiled		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Compiled		

17		Provision of information to the public		
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Compiled		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Compiled		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Compiled		

18		Implementing Citizens Charter		
18.1	A citizen's charter/Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Compiled		
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	Compiled		

19		Preparation of the Human Resource Plan		
19.1	A human resource plan has been prepared in terms of the formats in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Compiled		

19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Compiled	As per the Budget Circular No 01/2024 it is mention to get training opportunities only from government institutions. There by government training institutions are providing limited number of training	
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Compiled		
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	Compiled		
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	Compiled		

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Annexure - 1

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