Department of State Accounts

Ministry of Finance, Planning and Economic Development

Performance Report

2025

Content

Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

The Department of State Accounts plays an important role in public financial reporting in Sri Lanka and operates under the Ministry of Finance, Planning and Economic Development. The department is responsible for providing required support in formulating the necessary policies regarding public financial reporting for the most effective and efficient implementation of public financial management. It ensures-the integrity of public financial reporting by offering guidelines and assistance on how to improve transparency and accuracy. Accordingly, the Department of State Accounts serves as a centralized entity for reporting and presenting public financial information required for decision-making to the government and other stakeholders.

1.2 Our Vision, Mission and Objectives

Vision

To be the "Center for Excellence in Government Financial Information".

Mission

Maintaining a centralized financial information system to provide information to Government Ministries and Departments for decision making and preparing Government consolidated financial statements and publishing for awareness of all the stakeholders.

Objectives

- **Provide accounting support to the Government organizations for execution of the National Budget.**
- **Maintain an accounting database by collecting data from all reporting entities to generate accurate and comprehensive accounting information.**
- **Continuously enhance the quality of government financial statements in accordance with International Accounting Standards.**
- **Maintain an accurate accounting information system to ensure accountability and transparency in public financial management**
- **Regularly assist reporting entities in implementing and maintaining computerized accounting software systems to automatically generate accounting information in electronic formats.**
- **Provide financial information to support quality and timely decision-making**

1.3 Key Functions

1. Maintain a centralized accounting system to record financial transactions of government ministries and departments.
2. Implement and update a computer-based accounting system in government ministries and departments to meet changing needs.
3. Issue instructions and guidance to maintain the accounting system and provide training facilities for accounting staff.
4. Provide–accounting information to the Auditor General, Central Bank of Sri Lanka, IMF, ADB and other similar institutions.

5. Prepare annual financial statements of the government as per statutory requirements
6. Provide necessary assistance for the smooth functioning of the Government Payroll System.
7. Monitor of Government officers Advance "B" accounts, Deposit accounts and other main ledger accounts.
8. Maintain an Advance account for making payments to pensioners who worked for foreign Governments.
9. Issue guarantee certificates to government officers as per the responsibilities assigned under section 2(c) of Chapter 612 of the Public Service Mutual Guarantee Association (PSMGA) Ordinance and Financial Regulations 880 to 893.
10. Compile Government Financial Statistics as per the GFSM 2014.

1.4 Main Divisions of the Department

1. Financial Management Information System Division

- New Computerized Integrated Government Accounting System (New CIGAS)
- Integrated Treasury Management Information System (ITMIS) and Support Services
- Payroll System and Support Services

2. Accounting Policy and Reporting Division

- Financial Reporting
- Accounting Policy

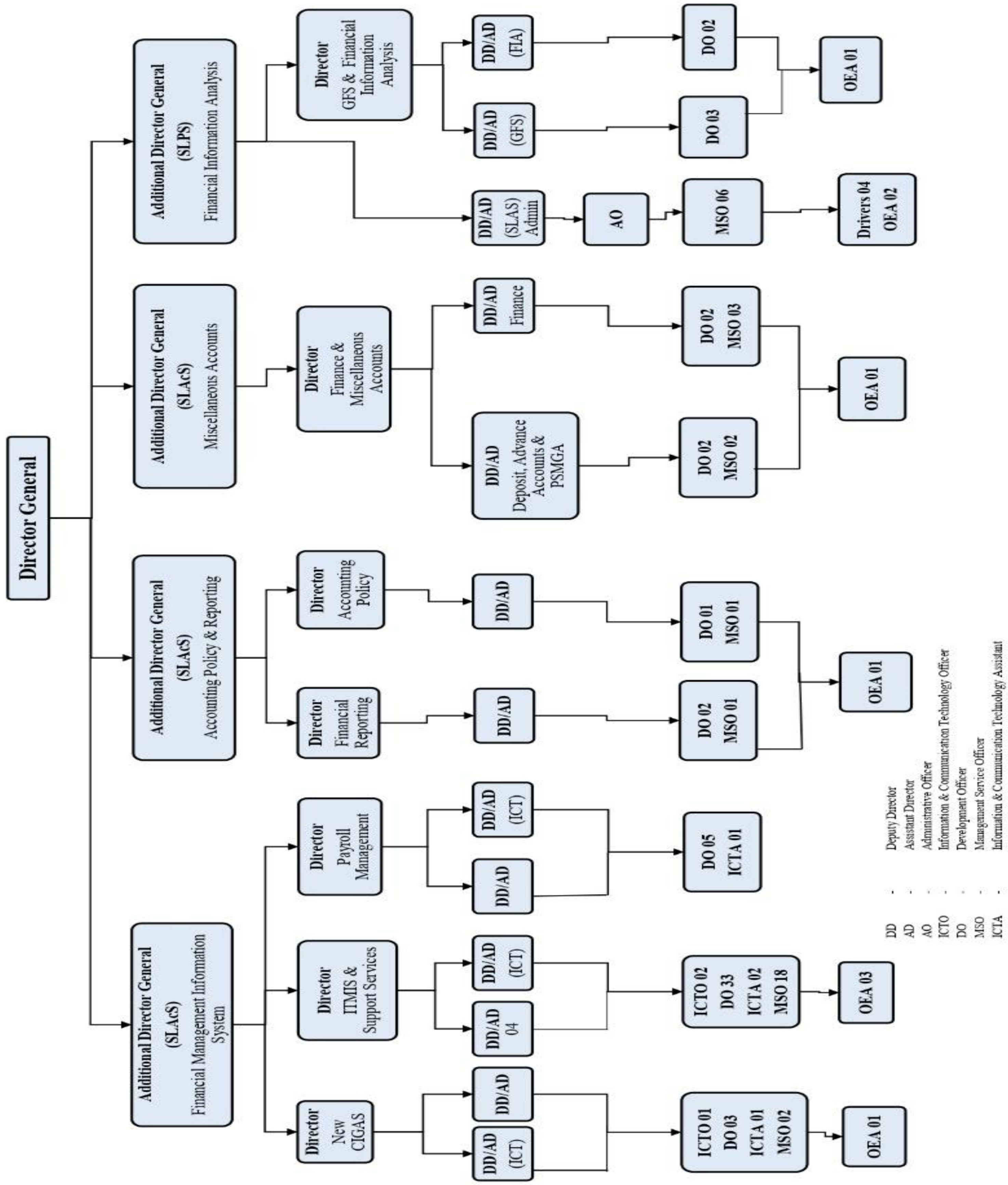
3. Finance, Deposit Accounts and Advance Accounts Division

- Financial Management
- Main Ledger Accounts and Miscellaneous Accounts

4. Financial Information Analysis Division

- GFS and Non-Financial Assets Accounting
- Human Resources Management and Administration

1.5 Organization Structure



Chapter 02 – Progress and the Future Outlook

The Department of State Accounts is developing policies and issuing guidelines to ensure that the activities of government institutions utilizing public funds are accounted for and reported more transparently, accurately and thereby ensuring public trust in public financial management. This department has a distinct function in carrying out public financial reporting activities in line with generally accepted accounting principles and providing the required information for public financial management.

In the recent past, the Department of State Accounts has played a significant role in enhancing the efficiency, transparency and accountability of public financial management in Sri Lanka. It has been enhanced further by developing a strong financial reporting system, strengthening internal controls and facilitating for budget monitoring and auditing activities.

Furthermore, it assists in implementing government policies by promoting transparency, strengthening public financial reporting and achieving fiscal discipline in Sri Lanka, for the country's long-term economic stability and progress.

The Department's future activities have been planned with a focus on utilizing advanced technology, introducing a new methodology for financial reporting, improving existing accounting processes and capacity building to address the challenges of public financial reporting.

2.1 New Computerized Integrated Government Accounting System (New CIGAS)

To enhance the quality and the efficiency of Government Financial Information reporting, New CIGAS has been further developed in 2025 by using the technical expertise of this department. Accordingly, the New CIGAS accounting system was continuously developed to meet new requirements and user feedback, ensuring the maintenance of an updated financial reporting system.

The financial summaries of all ministries and departments have been uploaded to the New CIGAS web application monthly. Accordingly, users of Financial Information were able to reconcile their records with the treasury accounting records and implement any necessary adjustments.

In addition, the technical support team (Help Desk) was continuously trained to assist users who report errors in the New CIGAS software. Additionally, training programs were conducted for the users and updated on time.

Furthermore, officers have been given ongoing updates via Zoom and in-person training sessions on the use of the asset module. This has ensured the formal and accurate reporting of asset purchases, transfers, and disposals across all state institutions.

Additionally, facilities were provided for all government ministries and departments to report their liabilities through the New CIGAS program to the treasury. These liabilities were uploaded to the New CIGAS web application, allowing users to verify their accuracy. Additionally, security protocols in the software were enhanced to identify and correct repeated errors made by users.

In 2025, 350 officers were trained, and the summary of the training programs is as follows:

	Location	Time Period	Institution	Number of Officers and Trainers
01	Department of State Account	10.09.2025	North-West Provincial Council (through Zoom)	60 Accountants and subject officers
02	Sri Lanka Navy Headquarters	03.09.2025	Training program on the New CIGAS program	15 Accountants and subject officers
03	Metropolitan Campus (Miloda Institution)	16.10.2025 to 17.10.2025	Sri Lanka Navy	94 Accountants and subject officers
04	Sri Lanka Army	22.10.2025	Sri Lanka Army	38 Accountants and subject officers
05	Police Taining College Kaluthara	14^{th} ,15^{th} ,21^{st} 22^{nd} November 2025	Sri Lanka Police	143 Accountants and subject officers

2.2 Integrated Treasury Management Information System (ITMIS)

Action was taken to implement the core modules of ITMIS during the year 2025 for 541 spending units belonging to 08 expenditure heads. Accordingly, all ministries, departments, district secretariats, and special spending units belonging to the central government have been onboarded to the ITMIS system.

At the commencement of the system, 5,000 named user licenses were obtained, and with those user licenses, 164 expenditure heads representing 850 spending units were on board. In 2025, to onboard the rest of the 08 expenditure heads, the Named User Licenses were converted into the Concurrent User Licenses. Accordingly, the Department of State Accounts was able to successfully complete the training on core modules for all budget heads. By the end of 2025, 172 expenditure heads representing 1,391 spending units, including the Ministry of Foreign Affairs and its 63 foreign missions, have been onboard to enable them to work in the live environment.

All institutions fulfil their imprest requirements through the ITMIS system, and based on the payment vouchers entered daily by these institutions, the Department of Treasury Operations determines the cash/imprest requirements and releases imprests accordingly.

Training on core modules was provided to 4,708 users for the institutions newly added to the system via online platform (Zoom) over 06 training sessions of 04 days each. Additionally, physical training on core modules was provided to 162 for the newly recruited, transferred, and resigned staff.

Furthermore, in accordance with an agreement between the Government and the International Monetary Fund (IMF), the recording of Purchase Orders and Invoices into the system within 15 days of receipt by the user institutions commenced from September 2025. To comply with the commitment above, the Department of State Accounts has issued Circular No. 02/2025 dated July 17, 2025. Accordingly, the necessary training was provided to all relevant users through 04 training sessions using the online method (Zoom).

During 2025, efforts have been made to commence the Cash Planning Module for the Department of Treasury Operations and to commence the integration of state bank interfaces with the system. In addition, an effort has been made to implement a module of Asset and Cadre Management.

Throughout the year, officers of the Department of State Accounts provided continuous support services to approximately 7,589 users.

Details of Training Programs Conducted in 2025

Online Training Programs Conducted on Core Modules for New Institutions Added to the System

Serial No.	Location	Period	Institutions	Number of Officers Participated
01	Dept. of State Accounts	21.01.2025 to 24.01.2025	Dept. of Prisons / Dept. of Agriculture	749
02	Dept. of State Accounts	04.03.2025 to 07.03.2025	Ministry of Education, Dept. of Samurdhi, and Dept. of Survey	1,718
03	Dept. of State Accounts	08.05.2025 to 10.05.2025	Court Administration	1,784
04	Dept. of State Accounts	12.08.2025 to 15.08.2025	Ministry of Foreign Affairs - Group 01	218
05	Dept. of State Accounts	18.08.2025 to 21.08.2025	Ministry of Foreign Affairs - Group 02	199
06	Dept. of State Accounts	21.08.2025 to 24.08.2025	Ministry of Foreign Affairs - Group 03	40
Total				**4708**

Online Training Programs Conducted in 2025 regarding the recording of Purchase Orders and Invoices

Serial No.	Location	Period	Group / Institution	Number of Officers Participated
01	Dept. of State Accounts	27.08.2025 (Morning Session)	Sinhala Medium - Group 01	984
02	Dept. of State Accounts	27.08.2025 (Evening Session)	Sinhala Medium - Group 02	786
03	Dept. of State Accounts	28.08.2025	Tamil Medium - Group 03	586
04	Dept. of State Accounts	23.09.2025	Sri Lanka Army	120
Total				**2476**

Physical Training Programs Conducted in 2025 on Core Modules for Newly Joined Officers of the Department of Railways and Officers of Institutions Using ITMIS

Serial No.	Location	Period	Institution	Number of Officers Participated
01	Dept. of State Accounts	18.03.2025 to 21.03.2025	Sri Lanka Railways	20
02	Dept. of State Accounts	25.03.2025 to 28.03.2025	Sri Lanka Railways	10
03	Dept. of State Accounts	25.03.2025 to 28.03.2025	Dept. of Prisons	10
04	Air Force Headquarters	19.09.2025	Sri Lanka Air Force	70
05	Nuwara Eliya District Secretariat	10.11.2025 to 13.11.2025	Nuwara Eliya District Secretariat	52
Total				**162**

2.3 Financial Reporting and Accounting Policy

Preparation of Government Financial Statements and issuance of guidelines

During the reporting period, the Government Financial Statements for the year 2024 were prepared and submitted for audit within the statutory deadline, and all audit queries raised by the Auditor General were formally addressed with the required responses submitted within the prescribed timeframes.

Financial Performance Reports for the fourth quarter of 2024 and the first three quarters of 2025 were prepared and submitted to the Cabinet in accordance with the provisions of the Public Finance Management Act No. 44 of 2024. In addition, to enhance public accessibility, these reports were published on the Ministry’s official website.

Continuous guidance was provided to budgetary entities to resolve accounting issues encountered during the year. In addition, comprehensive guidelines were issued on the closure of annual accounts and the preparation of financial statements for budgetary entities, facilitating the timely submission of financial statements for the year 2025.

Initiatives undertaken to strengthen Financial Reporting and facilitate reforms

In line with the direction of the Honorable Deputy Minister of Finance and Planning, discussions were held between members of the Association of Public Finance Accountants (APFA) and officials of the Department of State Accounts to identify and address key issues that needed to be resolved before the transition to Accrual-Based Accounting.

Based on the recommendations of APFA, a High-Powered Steering Committee was established to provide technical guidance for strengthening government financial reporting and to oversee the transition to Accrual-Based Accounting. Three meetings of the Committee were held on 19th May 2025, 23rd June 2025, and 21st November 2025 to discuss key structural and technical challenges.

A Working Group was subsequently appointed to support the reform process. During the year, the Working Group completed the following key deliverables:

- Final Report on the Elimination of Contra Accounts
- Draft Accounting Policy for Non-Financial Assets
- Draft Road Map for the Transition to Accrual Accounting
- Draft Cabinet Paper

Approval for all deliverables was obtained from the High-Powered Steering Committee.

Preparation of draft Financial Regulations under the Public Finance Management Act No. 44 of 2024

Draft financial regulations relevant to the Department of State Accounts were prepared in accordance with the Public Finance Management Act No. 44 of 2024. During the reporting period, three consultative discussions were held with officials of the International Monetary Fund (IMF) to further refine and align the draft regulations with international best practices.

In addition, several discussions were conducted with the Department of Public Finance, the Department of Treasury Operations, and the Department of National Budget to resolve cross-cutting issues and ensure consistency across public financial management functions.

Preparation of the Public Financial Management Reform Action Plan

A Public Financial Management Reform Action Plan relevant to the Department of State Accounts was prepared during the year. Two discussions were held with IMF officials to finalize the Action Plan, which outlines priority reform actions and implementation timelines to strengthen public financial management systems.

Preparation of Chart of Accounts

Two IMF technical assistance missions were conducted during the year to support the appointed Working Group in the preparation of the Chart of Accounts. The missions, held from 14th to 25th July and from 8th to 12th December, focused on providing technical assistance on the development of the economic segment and the program/project segment, as well as reviewing the fund, organization, and location segments.

During the December mission, dedicated sessions were conducted with all Ministries to support the accurate identification and classification of programs and projects under each Ministry.

Accordingly, initiatives were undertaken by the Working Group, led by the Department of State Accounts, to prepare the economic segment of the Chart of Accounts. Coordination with the Department of National Budget was carried out for the preparation of the programs and project segments.

Opening and Maintenance of Main Ledger Accounts

A total of 7 main ledger accounts and 109 sub-ledger accounts were opened. Quarterly reconciliations were completed for all main ledger accounts. Continuous follow-ups were carried out to clear the long-outstanding balances of the Department of Railways, which have now been fully settled.

2.4 Payroll Systems

Government Payroll System – GPS

The Department of State Accounts has the responsibility of maintaining, monitoring and training of the Government Payroll System (GPS), which processes salaries for Ministries, Departments, and other government organizations. During the year, the Department has provided support services such as resolving issues arising in preparation of salaries using GPS, providing and updating copies of GPS according to the request of government organizations, and conducting training programs on GPS.

The progress of the activities performed during the year is as follows.

Activity	Number
Number of new GPS copies issued	36
Number of GPS copies updated	56
Number of training programs conducted	04
Number of officers trained	103

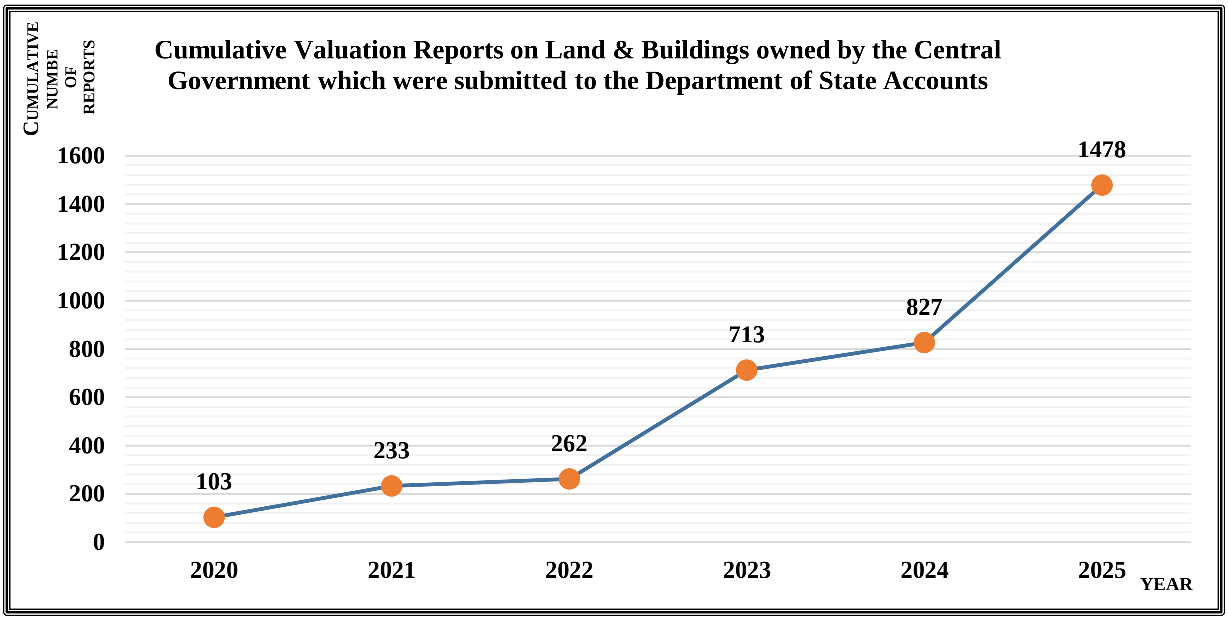
New e-payroll program

With the objective of minimizing the shortcomings of the current Government Payroll System (GPS), a new e-Payroll program has been introduced with the coordination of the Department of State Accounts, Department of Information Technology Management, and the Information and Communication Technology Agency Ltd of Sri Lanka (ICTA). This new system has been implemented as a pilot project within the Ministry of Finance and 15 Treasury Departments.

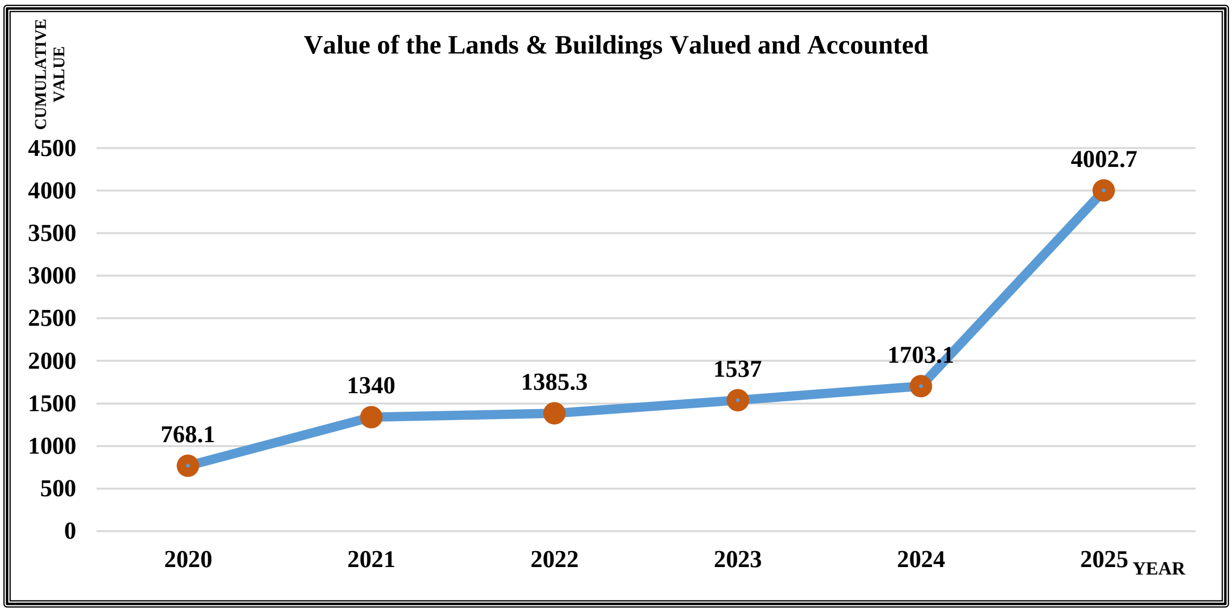
2.5 Government Financial Statistics (GFS) and Non-Financial Assets Accounting

Coordinating the valuing of Land & Buildings owned by the Central Government institutions and assisting in Accounting

During the year, 651 valuation reports of lands and buildings belonging to government ministries and departments were received by the Department of State Accounts, and letters were sent to the relevant institutions to account for the values. Coordination has been conducted for this purpose among relevant ministries and departments.



Progress has been achieved in the process of accounting values of lands and buildings which was Rs. 4,002.7 billion.



With the purpose of reviewing the progress of individual government institutions, under the programme of valuing and accounting for lands and buildings, actions were taken to collect information relevant to lands and buildings using 3 formats. Accordingly, 88 government institutions have sent their information using the introduced formats.

After examining the information submitted by the government institutions, necessary instructions have been given to those institutions to take action to value lands and buildings with the help of the Department of Valuation and Accounting in their books. In addition, the Valuation Department has been instructed to carry out those assessments expeditiously.

Compilation of Government Finance Statistics (GFS) as per 2014 Manual

During the year GFS for Budgetary Central Government were compiled for the year 2024 and submitted to the Department of Fiscal Policy for necessary actions. Further, reconciliations were prepared on Revenue and Expenditure figures presented in the Financial Statements of the government and Government Finance Statistics.

GFS compiled by collecting financial information from sample of selected extrabudgetary entities.

GFS for Provincial Councils for the year 2024 was prepared by collecting financial information from all Provincial Councils.

Participating in Parliamentary Committee of Public Accounts and Coordinating Related Activities

Fourteen meetings of the Committee on Public Accounts (COPA) were held for the year 2025. In addition, the relevant accounting reports and financial performance for the Treasury report were prepared and submitted. Furthermore, the professional knowledge of this department officers who represent COPA has provided to resolve the issues raised during the COPA meetings.

Preparation of Report by consolidating the monthly financial information of Provincial Councils

The report has been prepared by collecting financial information of all the Provincial Councils to include in the Government Financial Statements.

2.6 Deposit Accounts and Advance Accounts

Public Officers' Advance "B" Accounts

Twenty-six (26) institutions have been identified where the discrepancies existed between departmental records and Treasury records, and necessary technical assistance and guidance were provided to rectify these differences.

Instructions have been given according to relevant circulars to 121 ministries and departments regarding Advance "B" Accounts based on age analysis of outstanding loan balances. In addition, instructions have also been given to ministries and departments to rectify other issues with regard to Advance "B" Accounts.

According to the financial statements of Advance "B" Accounts for the year ended 31.12.2024, action was taken to summon the relevant institutions and guided recovering or writing off loan balances that are more than 10 years old. Accordingly, two institutions with the highest outstanding loan balances were summoned and instructed.

General Deposit Account

During the year, reconciliation statements and age analysis reports of the Deposit Accounts of ministries and departments have been collected. In addition, all 170 Deposit Accounts of ministries and departments due for 2024 were reconciled during the first quarter of 2025. Follow-up actions have been taken for unreconciled balances and provided necessary instructions. Furthermore, instructions have been given to the 35 institutions regarding the clearance of long outstanding balances.

During the year, forty new General Deposit Accounts have been opened, and 14 inactive deposit accounts were deactivated.

With the changes of ministerial expenditure heads, requests were received to transfer deposit accounts to the relevant ministries. Accordingly, 23 deposit accounts belonging to 8 ministries were transferred to the relevant ministries.

Authorized Treasury Advance Account for Payment of Pensions on Behalf of Other Governments

This account is maintained for the payment of pensions to retired officers and widows residing in Sri Lanka who had served in foreign governments (Singapore, Malaysia, and the United Kingdom) and receive pensions from those governments.

During 2025, a sum of Rs. 568,469 were paid as widow's pensions to five widows under this advance account. In addition, Rs. 615,903 were reimbursed, including all outstanding amounts which were not reimbursed for the year 2024. The outstanding balance of Rs. 265,320 for the year 2025 will be reimbursed during the first quarter of 2026.

Treasury Miscellaneous Advance Account

This account is used to grant advances to ministries and departments to meet urgent and unforeseen expenditure requirements, and to provide advances to recover losses of public funds reported by ministries and departments in terms of Financial Regulation 106.

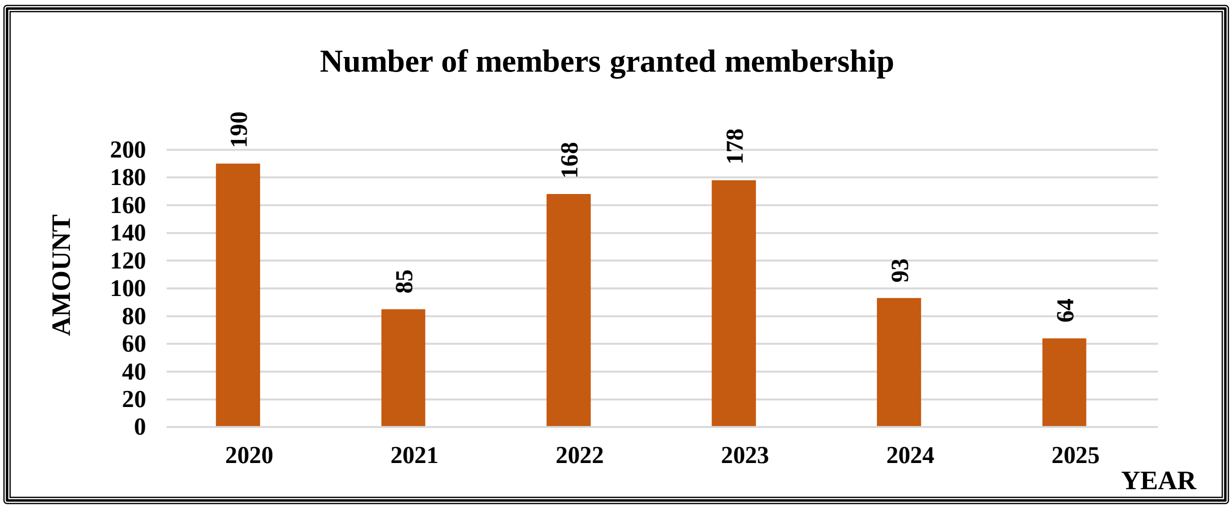
The balance of advances granted in previous years under this account amounted to Rs. 131,217,651 as at 01.01.2025. Out of which, Rs. 4,218,037 was settled during the year.

Continuous follow-up has been carried out with the responsible institutions by providing necessary guidance and assistance to recover outstanding balances. Accordingly, four (04) meetings were held during 2025 with the responsible institutions required to settle advances. A committee was appointed by the Deputy Secretary to the Treasury to decide on further actions required to clear outstanding loan balances, and the committee continues to monitor the matter closely.

Public Service Mutual Guarantee Association

The Public Service Mutual Guarantee Association was established by Extraordinary Gazette No. 9773 dated 24 September 1947 and is maintained in accordance with Financial Regulations 880–893 and Authority 612. The purpose of the Association is to accept and manage security deposits of government officers who are required to provide security, ensuring efficiency and proper administration.

During 2025, sixty-four (64) applications were submitted for membership and were referred to the Management Board for approval. Accordingly, membership was granted. In addition, Rs. 56,125 was collected as membership fees during the year.



As at 31.12.2025, total membership of the Association was 5,380. Most government officers, those who are required to provide security, have already obtained membership. Therefore, the number of new memberships granted in 2025 shows a declining trend compared to previous years.

The database containing member recruitment details, membership contributions received, refunds of contributions, and other member information has been updated.

W.A.Samantha Upananda
Director General
Department of State Accounts

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

Revised Budget Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**			-	
-	Treasury Imprests		144,677,750	292,514,000	ACA-3
-	Deposits		138,968	864,208	ACA-4
-	Advance Accounts		11,653,464	7,859,738	ACA-5
-	Other Main Ledger Receipts		35,793,371	41,674	Note 8
-	**Total Non Revenue Receipts (B)**		192,263,553	301,279,620	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		192,263,553	301,279,620	
	Remittance to the Treasury (D)		35,783,202	13,922,500	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		156,480,350	287,357,120	
	Less: Expenditure				
-	**Recurrent Expenditure**				
108,800,000	Wages, Salaries & Other Employment Benefi	5	107,419,216	90,683,514	ACA-2(ii)
26,850,000	Other Goods & Services	6	22,802,728	24,939,800	
1,450,000	Subsidies, Grants and Transfers	7	899,460	1,234,139	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
137,100,000	**Total Recurrent Expenditure (F)**		131,121,403	116,857,453	
	Capital Expenditure				
1,295,000	Rehabilitation & Improvement of Capital Assets	10	1,140,143	432,676	ACA-2(ii)
123,000,000	Acquisition of Capital Assets	11	2,770,603	19,346,852	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
3,000,000	Capacity Building	14	891,236	1,422,506	
4,205,000	Other Capital Expenditure	15	-	-	
131,500,000	**Total Capital Expenditure (G)**		4,801,981	21,202,034	
	Deposit Payments		138,993	1,119,768	ACA-4
	Advance Payments		10,082,652	10,268,309	ACA-5
	Other Main Ledger Payments		2,663,005	142,201,020	Note 9
	Total Main Ledger Expenditure (H)		12,884,651	153,589,097	
	Total Expenditure I = (F+G+H)		148,808,035	291,648,584	
268,600,000	**Balance as at 31st December J = (E-I)**		7,672,315	(4,291,464)	
	Balance as per the Imprest Adjustment Statement		7,672,315	(4,291,464)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			7,672,315	(4,291,464)	

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I.P.N.A. Pathmasekara
Deputy Director (Fin...
Department of State A...
General Treasury
Colombo 01

3.2 Statement of Financial Position

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Statement of Financial Position
As at 31st December 2025

	Note	Actual 2025 Rs	Actual 2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	64,933,805	62,546,742
Financial Assets			
Advance Accounts	ACA-5/5(a)	145,488,055	147,058,867
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		210,421,860	209,605,609
Net Assets / Equity			
Net Worth to Treasury		145,488,055	147,058,842
Property, Plant & Equipment Reserve		64,933,805	62,546,742
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	25
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		210,421,860	209,605,609

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 84 to 105 and Annexures to accounts presented in pages from 107 to 116 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.

Chief Accounting Officer
Name : Dr.Harshana Suriyapperuma
Designation : Secretary,
Ministry of Finance
Date : 25.02.2026

Accounting Officer
Name : W.A.S Upananda
Designation : Director General
Date : 20.02.2026

Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name : I.P.N.A.Pathmasekara
Designation: Deputy Director
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

W.A. Samantha Upananda
Director General
Department of State Accounts
General Treasury
Colombo 01

I.P.N.A. Pathmasekara
Deputy Director (Finance)
Department of State Accounts
General Treasury
Colombo 01

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3.4 Statement of Cash Flows

ACA-C

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

	Actual 2025 Rs.	Actual 2024 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	5,976,758	4,764,287
Other Main Ledger Receipts	35,793,371	41,674
Imprest Received	144,677,750	292,514,000
Recoveries from Advance	8,451,067	8,134,984
Deposit Received	138,968	864,208
Total Cash generated from Operations (A)	**195,037,913**	**306,319,154**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	129,471,993	114,793,139
Subsidies & Transfer Payments	899,460	1,234,139
Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure	2,031,378	1,855,182
Expenditure incurred on behalf of Other Heads	11,222,375	2,027,094
Other Main Ledger Payments	2,663,005	142,201,020
Imprest Settlement to Treasury	35,783,202	13,922,500
Advance Payments	10,056,903	9,819,458
Deposit Payments	138,993	1,119,768
Total Cash disbursed for Operations (B)	**192,267,310**	**286,972,301**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**2,770,603**	**19,346,852**
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	2,770,603	19,346,852
Total Cash disbursed for Investing Activities (E)	**2,770,603**	**19,346,852**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(2,770,603)**	**(19,346,852)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
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	-	-

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Deputy Director (Finance)
Department of State Accounts
General Treasury

3.5 Notes to the Financial Statements

Basis of Reporting

1) **Basis of Preparation of Financial Statements**
The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline. 02/2025, dated 17.12.2025.

2) **Reporting Period**

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

3) **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.

4) **Recognition of Revenue**

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

5) **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 when cost model is not applicable.

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

This reserve account is the corresponding account of Property Plant and Equipment.

7) **Cash and Cash Equivalents**

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

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Deputy Director (Finance)
Department of State Accounts
General Treasury
Colombo 01

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8) **Other Main Ledger Receipts**

I	Accounting for Exchange Gain to Account 8029 which are incurred on the Reimbursement of Other Governments' Pension Payments under Approved Advance Account.	=	10,169
II	Total amount Credited to Account 8028 through monthly account summary relating to remittances from Crown Agents	=	35,783,202
			35,793,371

9) **Other Main Ledger Payments**

I	Accounting for Exchange Loss to Account 8029 which are incurred on the Reimbursement of Other Governments' Pension Payments under Approved Advance Account :	=	10,749
II	Total amount debited to Account 8013 through monthly account summary relating to tax payments for Public Servants' Mutual Guarantee Association	=	2,652,256
			2,663,005

I.P.N.A. Pathmasekara
Deputy Director (Finance)
Department of State Accounts
General Treasury
Colombo 01

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3.6 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Rs.	Final Rs.	Amount (Rs.)	as a % of Final Revenue Estimate
Not Applicable					

3.7 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
	Original Rs.	Final Rs.		
Recurrent	130,500,000.00	137,100,000.00	131,121,403.28	95.63%
Capital	131,500,000.00	131,500,000.00	4,801,981.40	3.65%

3.8 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 Rs.	Allocation Utilization as a % of Final Allocation
			Original Rs.	Final Rs.		
01	Election Commission	**	496,189.98	496,189.98	496,189.98	100%
02	Ministry of Finance, Planning & Economic Development	***	11,200,000.00	11,200,000.00	10,726,185.25	96%

** Reimbursement of Allowances for Officers Engaged in Election Duties for the Local Government Elections.

*** Expenditure Pertaining to Internet Connectivity for the ITMIS System.

3.9 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2025 Rs.	Balance as per financial Position Report as at 31.12.2025 Rs.	Yet to be Accounted Rs.	Reporting Progress as a %
9151	Building and Structures	-			
9152	Machinery and Equipment	64,933,805.06	64,933,805.06		
9153	Land	-			
9154	Intangible Assets	-			
9155	Biological Assets	-			
9160	Work in Progress	-			
9180	Lease Assets	-			

3.10 Auditor General's Report

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. } වීසීඩී/ජ/ඩීඑස්ජ/එෆ්ජ/2025/13 ඔබේ අංකය / உமது இல. / Your No. } දිනය / திகதி / Date } 2026 මැයි 31 දින

15 JUN 2026

අතින් තැපෑල
සාමාන්‍ය තැපෑල
විද්‍යුත් තැපෑල

ගණන්දීමේ නිලධාරී

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව

ශීර්ෂය -250 රාජ්‍ය ගිණුම් 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 - 250 රාජ්‍ය ගිණුම් 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 දැක්වීම 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, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
+94 11 2 88 70 28 - 34 +94 11 2 88 72 23 ag@auditorgeneral.gov.lk www.naosl.gov.lk

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE
NAOSL

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 රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව රාජ්‍ය ගිණුම් 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 සඵලදායිත්වය 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 ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම 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 වෘත්තිය විනිශ්චය සහ වෘත්තිය 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 දූස්සන්ධානයෙන්, 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 නොවුවද, 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) (ඈ) 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.

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NAOSL NATIONAL AUDIT OFFICE

3. මූල්‍ය සමාලෝචනය

3.1 වියදම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) පුනරාවර්තන වැය විෂයන් 06 ක් සහ මූලධන වැය විෂයන් 05 ක් සඳහා, අධි ප්‍රතිපාදන සලසා ගැනීම හේතුවෙන් 2025 දෙසැම්බර් 31 දිනට එකතුව රු.12,928,142 ක ප්‍රතිපාදන ඉතිරි වී තිබුණු අතර එය එක් එක් වැය විෂයන්ගේ ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 11 සිට සියයට 100 දක්වා වූ පරාසයක විය.

(ආ) නිසි පරිදි අවශ්‍යතාවය හඳුනාගැනීමකින් තොරව මුදල් රෙගුලාසි 66 මගින් වැය විෂයන් 02 ක් සඳහා පිළිවෙලින් රු.175,000 ක් හා රු.2,900,000 ක් වශයෙන් එකතුව රු.3,075,000 ක ප්‍රතිපාදන වැඩිකරගෙන තිබුණද, සමාලෝචිත වර්ෂය අවසාන වන විට මුදල් රෙගුලාසි 66 යටතේ මාරුකල ප්‍රතිපාදන මුදලින් සියයට 100 ක් හා සියයට 31 ක් උපයෝජනය කර නොතිබුණි.

3.2 අත්තිකාරම් ගිණුම

3.2.1 විවිධ අත්තිකාරම් ගිණුම

2025 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ විවිධ අත්තිකාරම් ගිණුමේ (25003) හිඟ ශේෂය රු.127,067,114 ක් වූ අතර, ඒ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කරනු ලැබේ.

(අ) 2025 දෙසැම්බර් 31 දිනට විවිධ අත්තිකාරම් ගිණුමේ හිඟ ශේෂය වන රු.127,067,114 තුළ වර්ෂ 5 කට වැඩි හිඟ ශේෂය රු.125,788,810 ක් වූ අතර එය මුළු හිඟ ශේෂයෙන් සියයට 99 ක් වේ. තවද, මුළු හිඟ ශේෂයෙන් වසර 21 කටත් වඩා වැඩි හිඟ ශේෂය රු.119,467,025 ක් එනම් සියයට 94 ක් වන අතර එය 2001 සිට 2007 කාලයට අදාළ වී මිලදී ගැනීම වෙනුවෙන් පොළොන්නරුව, අනුරාධපුර, අම්පාර සහ මාතලේ යන දිස්ත්‍රික් ලේකම් කාර්යාලවලින් හා ගොවිජන සේවා දෙපාර්තමේන්තුවෙන් අයවිය යුතුව පැවතුණි.

(ආ) අනුරාධපුර දිස්ත්‍රික් ලේකම් කාර්යාලය යටතේ හිඟහිටි අත්තිකාරම් මුදල වන රු.29,297,248 හි ඇතුළත් එප්පාවල විවිධ සේවා සමුපකාර සමිතියට අදාළ රු.4,350,304 ක හිඟ ණය අත්තිකාරම සහනදායී ක්‍රමවේදයකට අනුව ගෙවීමට 2023 අගෝස්තු 21 දින එකඟ වී තිබුණි. එසේ වුවද, මෙම සමිතිය මගින් වර්ෂයක් සඳහා ගෙවීමට එකඟ වූ වාරික මුදල වන රු.860,000 ක වාරිකය ද නිසි පරිදි ගෙවා නොතිබුණි. ඒ අනුව, 2024 හා 2025 වර්ෂයන්ට අදාළ වාරික වලින් පිළිවෙලින් රු.500,000 ක් හා රු.560,000 ක් ලෙස 2025 දෙසැම්බර් 31 දිනට එකතුව රු.1,060,000 ක් තවදුරටත් හිඟ හිටව පැවතුණි.

4

ජාතික විගණන කාර්යාලය
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3.2.2 මධ්‍යම රජයේ, රජයේ නිලධාරීන්ගේ අත්තිකාරම් ගිණුම

(අ) 2025 දෙසැම්බර් 31 දිනට ඉදිරිපත් කරන ලද රජයේ නිලධාරීන්ගේ අත්තිකාරම් (8493) කාල විශ්ලේෂණය අනුව, රජයේ අමාත්‍යාංශවලට/ දෙපාර්තමේන්තුවලට ස්ථාන මාරු වී ගිය නිලධාරීන්, පළාත් සභාවල ආයතනවලට මාරු වී ගිය නිලධාරීන්, මිය ගිය නිලධාරීන්, සේවය හැරගිය නිලධාරීන්, වැඩ තහනම් කල නිලධාරීන්, විශ්‍රාම ගිය නිලධාරීන් හා වෙනත් යන වර්ග යටතේ වන නිලධාරීන්ගෙන් අය විය යුතු වසර 05 ත් 10 ත් අතර ශේෂය රු.98,952,741 ක් වූ අතර වසර 10 කට වැඩි ශේෂය රු.227,573,539 ක් වී තිබුණි.

(ආ) ශීර්ෂ 03 ක් යටතේ වූ රජයේ නිලධාරීන්ගේ අත්තිකාරම් ගිණුම් 03 ක එකතුව රු.9,027,521 ක් වූ ශේෂයක් හා ශීර්ෂ 03 ක් යටතේ එකතුව රු.547,965 ක් වූ ඍණ ශේෂයක් නිරවුල් නොවී වර්ෂ ගණනාවක් තිස්සේ දිගින් දිගටම පවත්වාගෙන ගොස් තිබුණි.

3.3 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

(අ) ශීර්ෂ 03 ක් යටතේ වූ රජයේ අනුමත අත්තිකාරම් ගිණුම් 07 ක එකතුව රු.මිලියන 1,293.5 ක් වූ ශේෂයන් නිසි පරිදි නිරවුල් කිරීමකින් හෝ මුදල් රෙගුලාසි 518 ප්‍රකාරව කටයුතු කිරීමෙන් තොරව 2025 දෙසැම්බර් 31 දින වන විට වර්ෂ ගණනාවක් තිස්සේ දිගින් දිගටම පවත්වාගෙන ගොස් තිබුණි.

(ආ) මුදල් රෙගුලාසි 880 ප්‍රකාරව, රජයේ මුදල්, ආදායම්, මුද්දර හෝ බඩු බාහිරාදිය භාර ගැනීම හෝ භාරව සිටින නිලධාරීන් විසින් ඇප තැබිය යුතු වුවද, දෙපාර්තමේන්තුවට අනුයුක්තව ඇප තැබිය යුතු තනතුරක සේවය කරන නිලධාරීන් 02 දෙනෙකු 2025 දෙසැම්බර් 31 දින වන විටත් ඇප තැබීමට කටයුතු කර නොතිබුණි.

4 මෙහෙයුම් සමාලෝචනය

4.1 කාර්යසාධනය

4.1.1 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) භාණ්ඩාගාර මෙහෙයුම් කටයුතු ස්වයංක්‍රීය කිරීම සඳහා ඒකාබද්ධ භාණ්ඩාගාර කළමනාකරණ තොරතුරු පද්ධතියක් (ITMIS) හඳුන්වා දීම 2010 වර්ෂයේදී ආරම්භ කර තිබුණු අතර, ඒ වෙනුවෙන් සමස්ත ආයෝජනයේ ඇස්තමේන්තුගත පිරිවැය රු. මිලියන 7,920 කට සමාන එ.ජ.ඩො. මිලියන 60 ක් වී තිබුණි. මේ වෙනුවෙන් 2024 දෙසැම්බර් 31 දින වන විට එකතුව රු.මිලියන 6,605 ක් වැයකර තිබුණු අතර

5

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
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NAOSL

සමාලෝචිත වර්ෂයේදී තොරතුරු තාක්ෂණ කළමනාකරණ දෙපාර්තමේන්තුවේ හා මුදල්, ක්‍රමසම්පාදන හා ආර්ථික සංවර්ධන අමාත්‍යාංශයේ වැය ශීර්ෂ යටතේ රු. මිලියන 338 ක වියදමක්ද දරා තිබුණි. ඒ අනුව, 2025 දෙසැම්බර් 31 දින වන විට එකතුව රු. මිලියන 6,943 ක් වැයකර තිබුණ ද, සමාලෝචිත වර්ෂය අවසාන වන විට ආසන්න වශයෙන් වසර 15 ක කාලයක් ගත වී තිබුණ ද මෙම පද්ධතිය මගින් ක්‍රියාත්මක කිරීමට අපේක්ෂා කරන ලද මූලික ප්‍රධාන ක්‍රියාකාරකම් ක්ෂේත්‍ර 13 ක් සම්පූර්ණ වශයෙන් සංවර්ධනය කර ක්‍රියාත්මක වන තත්ත්වයට පත් වී නොතිබුණි.

(ආ) තවද, මෙම ITMIS පද්ධතිය ආරම්භයේ සිට ඒ තුළ ක්‍රියාත්මක කිරීමට අපේක්ෂිතව පැවතුණ, වැටුප් කළමනාකරණ ක්‍රියාකාරකම් ක්ෂේත්‍රය ස්ථාපනය කර ක්‍රියාත්මක කිරීමකින් තොරව 2016 වර්ෂයේදී e-Payroll නැමති වෙනත් වැටුප් කළමනාකරණ පද්ධතියක් මුදල් අමාත්‍යාංශයට පමණක් හඳුන්වා දී තිබූ අතර, ඒ වෙනුවෙන් 2025 දෙසැම්බර් 31 දින වන විට රු.6,659,742 ක වියදමක්ද දරා තිබුණි.

5. මානව සම්පත් කළමනාකරණය

2025 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ අනුමත තනතුරු, 135 කින් පුරප්පාඩු 41 පැවති අතර ඒ තුළ ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 11 ක්ද, තෘතියික මට්ටමේ තනතුරු 01 ක්ද, ද්විතියික මට්ටමේ තනතුරු 24 ක්ද, ප්‍රාථමික මට්ටමේ තනතුරු 05 ක්ද පුරප්පාඩුව පැවතුණි.

එස්. රත්නවීර
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

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Chapter 04 – 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%	100% - 90%
Financial Management Information System (New CIGAS Division)			
Uploading head wise Accounting Statements for the month of December 2024 in to New CIGAS & ITMIS System.	✓		
Uploading budget information for the year 2025 in to New CIGAS & ITMIS System.	✓		
Uploading head wise monthly financial information in to NEW CIGAS & ITMIS System for the year 2025.	✓		
Uploading and processing monthly financial information of the Ministries and Departments to the NEW CIGAS System.	✓		
Providing monthly financial information to the Central Bank of Sri Lanka (CBSL) and the Department of Census & Statistic etc.		✓	
Providing historical financial information to the Organizations on requests.	✓		
Continuous development of the CIGAS accounting system according to the new requirements.	✓		
Facilitating to system users to rectifying the issues without delay.	✓		
Providing guidance to the users for generate monthly summaries accurately.	✓		
Conducting training programs according to the NEW CIGAS annual training plan.	✓		
Further development of the NEW CIGAS interface/web application to generate new reports.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	100% - 90%
Financial Management Information System (ITMIS & Support Services Division)			
Implementation of ITMIS core modules in the remaining non-go-live institutions.	✓		
Assigning user roles to the officials of the institutions based on the workflow information provided by the newly operational (go-live) institutions.	✓		
Closely monitor the operation of the system in newly enrolled Institutions at the first month and take remedial measures. Coordinating and providing guidance to resolve operational issues.	✓		
Providing necessary guidance and support to ensure the smooth running of ITMIS within the central government institutions.	✓		
Organizing, supervising and coordinating training sessions on core modules as and when necessary.	✓		
Giving necessary guidance to reconcile monthly transactions.	✓		
Developing training videos on core modules to facilitate the end users.			✓
Training end users on Asset Management module and implementing the module (25% of budget heads).			✓
Uploading monthly CIGAS summaries of non-go-live institutions into the ITMIS System.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	100% - 90%
Financial Management Information System (Payroll Management Division)			
Work with the developer and other service providers to resolve the issues raised by e-Payroll users.	✓		
Coordinate with relevant agency and ICTA regarding the further development of e-Payroll software.	✓		
Implementation of new e-payroll software at national level.	✓		
Issuance of GPS software to Government Institutions as requested.	✓		
Providing the technical support to resolve the problems arising in the use of GPS.	✓		
Conduct training programs in the use of GPS program.	✓		
Financial Reporting & Accounting Policy Division			
Monthly updating NEW CIGAS program based on FR 66 transfers and additional allocations.	✓		
Monitoring the reconciliation of expenditure and revenue information of each Head with Treasury Accounting Statements.	✓		
Rectifying errors in accounting reports or provide necessary guidance to correct them.	✓		
Opening & Maintaining Main Ledger Accounts.	✓		
Preparing & submitting Annual Government Financial Statements to the Auditor General according to the Audit Act. No. 19 of 2018 and the Public Financial Management Act No. 44 of 2024.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	100% - 90%
Preparing Quarterly reports on Financial Performance and submit to the Cabinet of Ministers and publish on Official web site of the Ministry in accordance with Public Financial Management Act No. 44 of 2024.	✓		
Preparing and Submitting answers for the Audit Queries raised by Auditor General regarding Annual Financial Statements of the Government.	✓		
Providing Audited Financial Statements and Auditor General's opinion to be included in Annual Report of the Ministry of Finance.	✓		
Analyzing the Audited Annual Financial Statements and Audit Reports of the spending heads.	✓		
Formulating policies & issuing guidelines and circulars on financial reporting.	✓		
Providing guidance and clarifications for accounting issues.	✓		
Preparation and implementation of strategic plan related to improvement of the Government accounting system from cash basis to accrual basis as per the recommendations of the International Monitory Fund (IMF).	✓		
Miscellaneous Account (Deposit, Advance Accounts & PSMGA Division)			
Issuance of surety certificates for newly joined members.	✓		
Cancelation of surety certificates and Releasing the Membership fees.	✓		
Preparation of annual accounts.	✓		
Operating Treasury Miscellaneous Advance Accounts.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	100% - 90%
Operating an Advance Account for payment on behalf of other governments.	✓		
Preparation of Annual Reconciliation Statements of Miscellaneous Advance Accounts.	✓		
Collection of the Annual Reconciliation Statements from all Spending Heads.	✓		
Comparing the Annual Reconciliation Reports with the treasury books and take follow up action.	✓		
Providing necessary instructions and technical support to settle the loan balances as and when required.	✓		
Obtaining the Deposit Account Reconciliation Statements and Age Analysis Reports from all Spending Heads.	✓		
Reconciliation of Deposit Account balances with treasury books and take follow-up action.	✓		
Opening new Deposit Accounts on the request of the Institutions.	✓		
Inactivation of old Deposit Accounts on the request of relevant Institutions.	✓		
Financial Information Analysis Division			
Co-ordinate relevant institutions to expedite the valuation of Land & Buildings.	✓		
Provide assistance for accounting the valued Land & Buildings of the Central Government.	✓		
Compilation of Budgetary Central Government (BCG) GFS for the year 2024 as per the GFS format.	✓		
Compilation of GFS for Provincial councils for the year 2024 as per the GFS format.	✓		
Compilation of GFS of Extra Budgetary Units (EBUs) as per the GFS format. (selected sample of 58 EBUs).	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	100% - 90%
Represent and assist committee on Public Accounts and coordinate COPA matters.	✓		
Annually preparing a report by consolidating financial information collected monthly from Provincial Councils.	✓		
Finance Division			
Preparation of the Statement of Delegation of Authority under F.R 135.	✓		
Preparation of Annual Financial Statements relating to the Department – 2024.	✓		
Preparation of Annual Reconciliation Statement of Public Officers' Advance "B" Account -2024.	✓		
Preparation of Reconciliation Statement of Deposit Account and the Age Analysis Report-2024.	✓		
Conducting of Annual Board of Survey – 2024 as per the FR & PFD Circular.	✓		
Preparation of Annual Budget Estimate for the year 2026 as per the NBD Circular.	✓		
Preparation of Procurement Plan for the year 2026 as per the PFD Circular.	✓		
Maintenance of Ledgers and Recording daily transactions through both CIGAS and ITMIS systems.	✓		
Reconciling of Departmental books with Treasury Accounting Statements.	✓		
Payment of Monthly Salaries.	✓		
Preparation and submission of Monthly Accounts Summary.	✓		
Preparation of Monthly Bank Reconciliation Statement.	✓		
Replying to the Audit queries.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	100% - 90%
Closing of Accounts – 2025 as per the State Accounts & Treasury Operation Guidelines.	✓		
Preparation of Annual Imprest Limit – 2026 based on approved budgetary provisions.	✓		
Administration Division			
Approving salary increments on due date.	✓		
Preparation and Approving salary conversions as and when necessary	✓		
Forwarding the applications of Efficiency Bar (EB) and other examinations.	✓		
Updating cadre information to the PACIS & E-Payroll Systems and reporting to the relevant institutions.	✓		
Submitting applications for internal and external transfers.	✓		
As per the order given by the Head of the Department, attaching the officers transferred to the Department to the relevant divisions.	✓		
Organizing training/ capacity building programs and knowledge sharing programs.	✓		
Maintaining and the updating the leave register.	✓		
Issuing railway warrants	✓		
Forwarding the season tickets request to Department of Railway.	✓		
Loans, advances, overtime and other bills submit for the payments.	✓		
Delivering office mail.	✓		
Referral to vehicle services and repairs	✓		
Update of Insurance and license	✓		

Specific Indicators	**Actual output as a percentage (%) of the expected output**		
	100% - 90%	**75% - 89%**	**100% - 90%**
Conduct fuel inspections.	✓		
Preparation of Performance Report for the year 2025.	✓		
Preparation of Annual Action Plan for the year 2026.	✓		

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%
Strengthen the means of implementation and revitalize the global Partnership for Sustainable Development	• Data monitoring and Accountability • Policy and institutional coherence	• Number of institutions implementation the available Programs • Achievement level of implementation • Accuracy of Government Revenue and Expenditure			✓

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

Generating the Monthly Reports, Quarterly Reports, Annual Reports and reports on various payments on due dates is a 100% achievement of Sustainable Development Goals (SDG) by implementing and monitoring of ITMIS, CIGAS, GPS and other data bases maintained under the Department of State Accounts.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Actual Cadre	Vacancies / (Excess)
Senior	28	17	11
Territory	04	03	01
Secondary	90	66	24
Primary	13	08	05

The approved staff of the Institute is 135 and the permanent staff is 94. These vacant posts are as follows;

Additional Director General - Sri Lanka Planning Service Special Grade	01
Assistant/ Deputy Director - Sri Lanka Accountant Service	01
Assistant/ Deputy Director - Sri Lanka Administrative Service	06
Assistant/ Deputy Director - Sri Lanka Information Communication and Technology Service	01
Information Communication and Technology Officer	02
Development Officer	01
Management Service Officer	10
Information Communication and Technology Assistant	14
Office Employ Assistant	03
Driver	02

6.2 How the shortage or excess in human resources has affected to the performance of the institute

The shortage of the above-mentioned staff has affected the performance of the Department of the State Accounts.

Especially due to the shortage of the Assistant/Deputy Directors and the IT officers, the performance of the activities related to the CIGAS system, the ITMIS system and in the section of Financial Reporting have been affected such as delay in completing the performance targets, delay in developing system requirements, delay in clarifying queries of the system users.

6.3 Human Resource Development

According to the training plan and the amount of provision allocated for training programs for the year 2024, the officers of the Department directed for the following training programs were conducted during the year.

Training programs conducted by the Department

Ser. No	Training Program	Date	Training period	Number of staff who participated
01	Training on New Procurement Guideline	15.02.2025	07 hours	67
02	Training on Public Finance Act	08.03.2025	07 hours	69
03	Training on Cyber Security & Google Applications	17.05.2025	07 hours	61
04	Training on Usage of AI Tools for Public Sector 7 Awareness of Risk Assessment	14.06.2025	07 hours	59
05	Training on Public Sector Digital Literacy Session - Online Tools & Platforms and Contribution of Government Officials for the development of Sri Lanka	05.07.2025	07 hours	55
06	Training on Public Sector Digital Literacy Session - Online Tools & Platforms (2^{nd} Stage) and Stress Management	02.08.2025	07 hours	56
07	Training on Introduction to Accrual Accounting and SLIPSAS to the Public Sector of Sri Lanka	23.08.2025	07 hours	63
08	Training on Cyber Security Policy	27.09.2025	07 hours	65

Ser. No	Training Program	Date	Training period	Number of staff who participated
09	Training on Office Management and Filing	13.12.2025	07 hours	59
10	Training on Office Management and Filing 2nd Stage)	20.12.2025	07 hours	55

Training programs conducted by External Institutions

Ser. No	Training Program	Date	Institution	Number of staff who participated
01	Training on Scientific, Economical and Safe Driving	20.02.2025	Construction Equipment Training Center	1
02	Training on Scientific, Economical and Safe Driving	29.05.2025	Construction Equipment Training Center	1

Training programs conducted overseas

Ser. No	Training Program	Country	Training period	Number of staff who participated
01	2025 FreeBalance International Steering Committee (FISC)	Timor - Leste	From 07.04.2025 to 2025.04.10	2
02	Seminar on Investment & Financing Management of Railway Infrastructure Construction for Developing Countries	China	From 09.07.2025 to 22.07.2025	1
03	Seminar on Cloud based Government Bid Data Management and Application	China	From 22.07.2025 to 04.08.2025	1
04	Seminar on Blue Economy Think Tank Network Indian Ocean Rim	China	From 05.09.2025 to 25.09.2025	1

Ser. No	Training Program	Country	Training period	Number of staff who participated
05	Forum of Digital Horizons: Transforming Public Financial Management	Japan	From 06.11.2025 to 07.11.2025	1
06	Seminar for Senior Government Officials of Sri Lanka	China	From 26.11.2025 to 09.12.2025	1

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1.	**The following Financial statements/accounts have been submitted on due date**			
1.1	Annual financial statements.	Complied		
1.2	Advance to public officer's account.	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts).	Not Applicable		
1.4	Stores Advance Accounts.	Not Applicable		
1.5	Special Advance Accounts.	Complied		
1.6	Others.	-		
2.	**Maintenance of books and registers (F.R.445)**			
2.1	Fixed assets register has been maintained and update in terms of State Accounts Circular 267/2018.	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update.	Complied		
2.3	Register of Audit queries has been maintained and updated.	Complied		
2.4	Register of Internal Audit reports has been maintained and update.	Complied		
2.5	All the monthly account summaries (NEW CIGAS) are prepared and submitted to the General 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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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 (F.R. 135)			
3.1	The financial authority has been delegated within the institute.	Complied		
3.2	The delegation of financial authority has been communicated within the institute.	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers.	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package.	Complied		
	4. 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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
4.4	The annual estimate has been prepared and submitted to the Department of National Budget on due date.	Complied		
4.5	The annual cash flow has been submitted to the Department of Treasury Operations on time.	Complied		
	5. Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General.	Complied		
	6. Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied. (This is carried out by the Internal Audit Division of the Ministry of Finance)		
6.2	All the internal audit reports has been replied within one month.	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Department of Management Audit in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018.	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulations 134(3).	Complied		
	7. Audit and Management Committees			
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 (This is carried out by the Internal Audit Division of		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
		the Ministry of Finance)		
8. Asset Management				
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017.	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular.	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016.	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular.	Complied		
8.5	The disposal of condemn articles had been carried out in terms of F.R. 772.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	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 dates.	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning.	Complied		
9.3	The vehicle logbooks had been maintained and updated.	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident.	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term.	Complied		
	10. Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date.	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month.	Complied		
	11. Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit.	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the F.R. 94 (1).	Complied		
	12. Public Officers Advance Account			
12.1	The limits had been complied with.	Complied		
12.2	A time analysis had been carried out on the loans in arrears.	Complied		
12.3	The loan balances in arrears for over one year had been settled.	Complied		
	13. General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits.	Complied		
13.2	The control register for general deposits had been updated and maintained.	Complied		
	14. Imprest Account			
14.1	The balance in the cash book at the end of the year under review	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	remitted to TOD.			
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task.	Complied		
14.3	The ad-hoc sub imprest 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.	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account.	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of F.R. 176.	Complied		
16. Human Resource Management				
16.1	The staff had been paid within the approved cadre.	Complied		
16.2	All members of the staff 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	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	of information is maintained and updated in terms of Right To Information Act and Regulations.			
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.	Complied		
17.3	Bi-Annual and Annual reports have been submitted as per Sections 08 and 10 of the RTI Act.	Complied		
18. Implementing citizens charter				
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018 (1) of Ministry of Public Administration and Management.	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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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	Complied		
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 to Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		