PERFORMANCE REPORT –2025

DEPARTMENT OF PROBATION AND CHILD CARE SERVICES

EXPENDITURE HEAD: 217

Department of Probation and Child Care Services
Wing B, 3rd Floor, Sethsiripaya Stage II, Battaramulla.

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01
Institutional Profile / Executive Summary

1.1 Introduction

Probation System was tried out by the judiciary of Sri Lanka in the 1930s.The "**Probation of Offenders Ordinance"** passed in United Kingdom in 1907 had an influence on the judiciary of Sri Lanka as well. "**Probation Ordinance**" No. 22 passed in 1944 was a result of the aforesaid influence. Probation system was established within the judiciary of Sri Lanka through this ordinance. The task of initiating the probation services in Sri Lanka following the probation service of England was assigned to Mr. H. A. Leedin, a consultant from United Kingdom, and the Probation Service commenced under the Department of Prisons with a few Probation Officers. After implementing on trial basis only in some judiciary zones of Sri Lanka, this service was recognized by the Judiciary. The need then emerged to improve the system.

After the government accepted the recommendations of the Committee headed by Judge Gratien in 1949, Probation service was expanded to cover all judiciary zones throughout the island. This service was administered by the Department of Prisons and Probation.

The report of Mr. Cyril Hamlin pointed out the importance of bringing the services provided for children under one institution with the implementation of the Children and Young Persons Ordinance and the commencement of Juvenile courts. As per the said recommendation, the Department of Probation and Child Care Services was founded on 01st October, 1956.

After the establishment of the Department of Probation and Child Care Services, functions of the detention houses, certified schools, Probation Offices etc. were extended under the purview of this Department, and Assistant Commissioners were appointed covering the entire island to assist the Commissioner of Probation and Child Care Services.

With the implementation of the 13th amendment to the Constitution in 1987, that structure changed, and Probation and Child Care Services was devolved to the Provincial Councils. With that, the post of Assistant Commissioner that had been introduced to support the Commissioner was abolished. Provincial Commissioners of Probation and Child Care Services were appointed for all provinces under the Provincial Councils and the probation offices were brought under their supervision.

Sri Lanka became a signatory to the United Nations Convention on the Rights of the Child in 1991, and the Child Rights Convention was ratified in 1992. For the purpose of fulfilling the provisions of the Convention, a new post called Child Rights Promotion

Officer was created by the Department in 1999 aiming to cover the field duties, and officers were recruited to this post. These officers are serving throughout the island by now, attached to District and Divisional Secretariats. Programs are implemented through them giving priority to the subjects of Probation as well as Childcare.

The Department thus founded in 1956 was first brought under the Ministry of Social Services. It was brought under various ministries by subsequent governments. At the beginning of 1990, it was under the Ministry of Reform, Rehabilitation and Social Welfare, and after August 1994, it was brought under the Ministry of Health, Highways and Social Services. In 2001, it was under the purview of the Ministry of Social Services and Fisheries Community Housing Development, and in 2002, the department was placed under the Ministry of Health, Nutrition and Welfare. In 2003, the department was under the Ministry of Social Welfare, and in 2004, it was brought under the Ministry of Women's Empowerment and Social Welfare. It came under the Ministry of Child Development and Women'sAffairs in 2005. From 2010, the department carried out its duties under the Ministry of Child Development and Women's Affairs, and from 2015 it was under the Ministry of Women and Child Affairs. It functioned under the Ministry of Women and Child Affairs and Dry Zone Development in 2018 and from 2019, the department was under the Ministry of Women and Child Affairs and Social Security. From 2020 it was functioning under the State Ministry of Women and Child Development, Pre-school and Primary Education, School Infrastructure and Education Services, and from 2022 the department functioned under the Ministry of Women, Child Affairs and Social Empowerment and it is carrying out its duties under the Ministry of Women, Child Affairs from November 2024.

1.2 Vision, Mission and Objectives of the Institution

Vision

A child sensitive and a child friendly society with ensured child rights.

Mission

Ensuring the rights of all children and providing them equal opportunities in line with national policies and international standards with specific attention to orphaned, abandoned, destitute children and children in conflicts with law.

Objectives

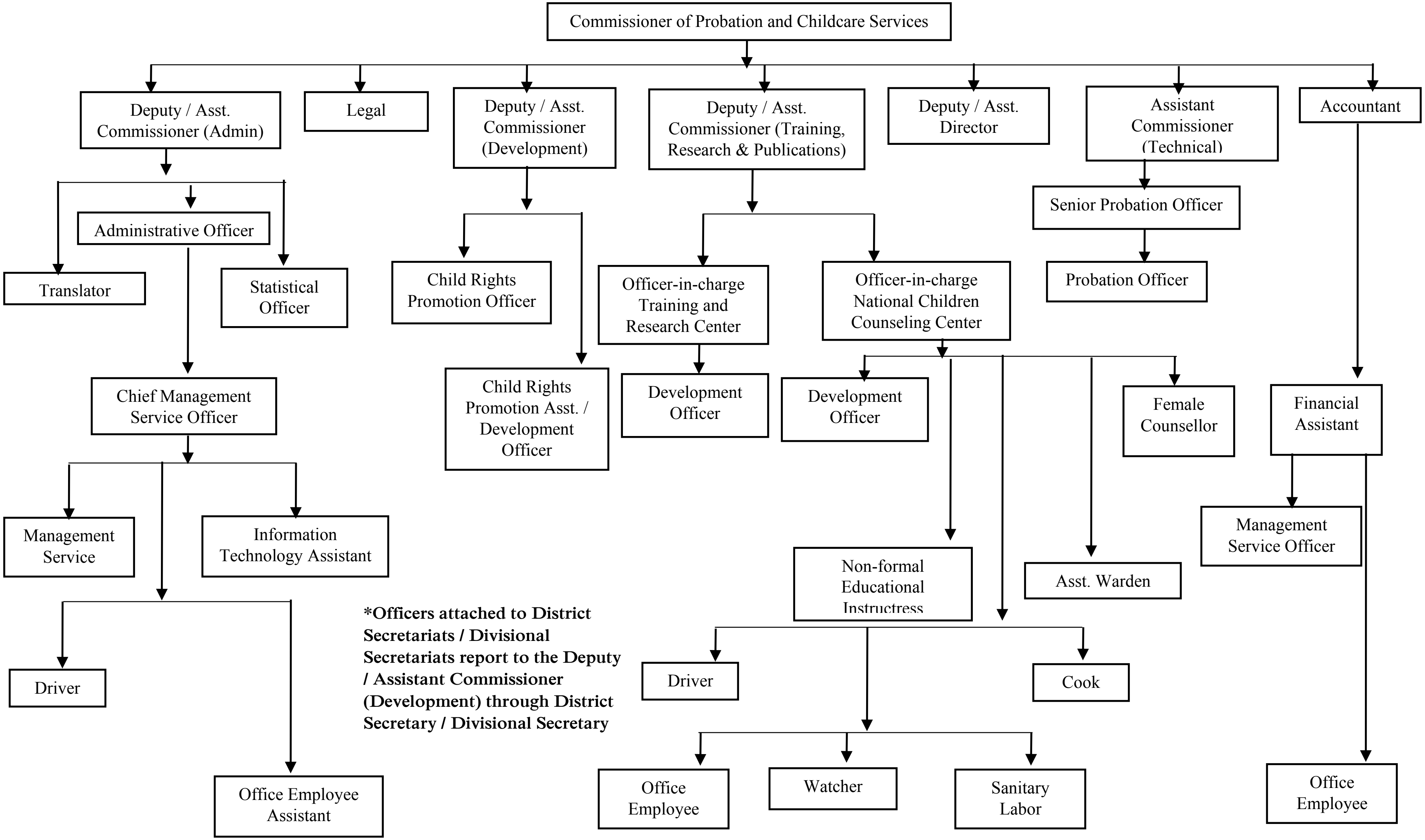
- ❖ Rehabilitation of children in conflict with the law.
- ❖ Taking measures to safeguard the rights of orphaned, abandoned and destitute children.
- ❖ Safeguarding the rights of children subjected to legal issues.
- ❖ Taking action to promote and ensure child rights
- ❖ Amendment of existing Acts and Ordinances on child rights in line with national and international standards, coordinating and on the recommendations of relevant Ministries and Provincial Councils.
- ❖ Providing technical knowledge and legal advice to provincial Probation and Child Care Services Departments when necessary
- ❖ Provision of infrastructure facilities necessary to rehabilitate children in conflict with the law.

1.3 Key Functions

- Coordination with Provincial Departments of Probation and Child Care Services
- Foreign Adoptions
- Programs to ensure children's right to education
  - Provision of necessary assistance for needy children through Foster Parent Schemes such as "Athwela", "Sipsaviya"
  - Provision of educational assistance for children under "*KepakaruDeguru*" scholarship scheme.
  - Sending back the children to school who are at risk of dropping out and attending intermittently.

- Establishment and strengthening social structures to ensure child rights
- Implementation of Children's Club and Children's Council program to ensure children's right to participate.

1.4 Organizational Chart



***Officers attached to District Secretariats / Divisional Secretariats report to the Deputy / Assistant Commissioner (Development) through District Secretary / Divisional Secretary**

1.5 Main Divisions of the Department

1. Administration Division
2. Accounts Division
3. Probation Division
4. Development Division
5. Planning Division

1.6 Institutions under the department

National Training and Counselling Services Centre for Children, at Paratta (Currently not operational as it is under repair.)

1.7 Details of foreign aided Projects

(a)	**Name of the project**	**UNICEF Work Plan**	**Food Security and Livelihood Development Recovery Emergency Assistance Project (ADB)**
(b)	Donor Agency	UNICEF	Asian Development Bank
(c)	Estimated Cost of the Project	Rs.Mn.9.181	Rs.Mn . 273.809
(d)	Project time period	from 01.01.2025 to 31.12.2025	from 01.01.2025 to 31.12.2025

02
Progress and the Future Outlook

2.1. Progress of the Action Plan 2025

Vote Particulars(A)	Name of the Project (B)	Date of Commencement of Physical Works	Expected date of Completion	Project output	KPI (key performance Indicator)	Total Cost Estimate Rs. Mn	Financial Progress (Rs Mn	Financial Progress (%)	Physical Target	Physical Progress	Physical Progress(%)
217-2-2-5-2202	Capacity development programs "Lets fulfill duties – protect our rights"	01.01.2025	31.12.2025	340 programs	Number of programs	3.41	3.33	97.65	340 programs	333 programs	97.94
	Providing financial and non-financial support through care plans for families with vulnerable children	01.01.2025	31.12.2025	121 care plans	Number of care plans /number of beneficiary children	6.192	5.497	88.77	121 care plans	112 care plans	92.56
	Implementing the recommendations proposed in child-centered research	01.01.2025	31.12.2025	12 programs	Number of programs	0.558	0.608	108.96	12 programs	13 programs	108.33
	Holding children's club and children's council meetings (at Divisional Secretariat Divisional level)	01.01.2025	31.12.2025	1023meetings	Number of meetings	8.184	6.868	83.92	1023 meetings	945 meetings	92.38
	Holding children's clubs and children's council meetings (at the district level)	01.01.2025	31.12.2025	75 meetings	Number of meetings	0.900	0.843	93.66	75 meetings	67 meetings	89.333

	National Children's Council	01.01.2025	31.12.2025	1 meeting	Number of meetings	1.000	0.57	57.00	1 meeting	1 meeting	100
	Holding meetings of the National Steering Committee on Child Rights	01.01.2025	31.12.2025	2 meetings	Number of meetings	0.300	0.117	39.00	2 meetings	2 meetings	100
	Holding Divisional Monitoring Committee Meetings on Child Rights	01.01.2025	31.12.2025	1364 meetings	Number of meetings	8.654	7.948	91.84	1364 meetings	1246 meetings	91.83
	Holding Provincial Monitoring Committee Meetings on Child Rights	01.01.2025	31.12.2025	27 meetings	Number of meetings	0.675	0.227	33.63	27 meetings	17 meetings	62.96
	Coordinating Provincial Probation Departments	01.01.2025	31.12.2025	4 meetings	Number of meetings	0.300	0.099	32.83	4 meetings	3 meetings	75
	Conducting mobile services and providing legal documents to children from marginalized communities	01.01.2025	31.12.2025	40 programs	Number of meetings	2.000	1.949	97.45	40 programs	39 programs	97.5
	Conducting progress review meetings (National /District /Provincial)	01.01.2025	31.12.2025	313 meetings	Number of meetings	4.785	3.868	80.82	313 meetings	299 meetings	95.527
	World Children's Day programs	01.01.2025	31.12.2025	367 programs	Number of programs	4.892	4.176	85.36	367 programs	348 programs	94.82

	Publishing and distribution of printing works	01.01.2025	31.12.2025	1 publication	Number of publications	0.150	0.000	0.00	1 publication	0 publications	0
	Total					**42.00**	**36.10**	**85.949**			
217-2-2-6-2202	Providing educational support for children who attend school intermittently and are at risk of dropping out of school	01.01.2025	31.12.2025	320 children	Number of children	1.600	1.58	98.75	320 children	316 children	98.75
	Kepakaru Deguru Scholarship program	01.01.2025	31.12.2025	1965 children	Number of children	23.090	20.691	89.61	1965 children	1698 children	86.41
	Providing medical and nutritional assistance	01.01.2025	31.12.2025	410 children	Number of children	2.050	1.6625	81.09	410 children	330 children	80.48
	Twin Child Support Program	01.01.2025	31.12.2025	580families	Number of families	4.500	0.68	15.11	580families	100families	17.24
	Providing assistance to flood-affected children	01.01.2025	31.12.2025	15 children	Number of children	0.360	0.328	91.11	15 children	15 children	100
	Providing emergency assistance to affected children	01.01.2025	31.12.2025	100 children	Number of children	1.000	0.97	97.00	100 children	97 children	97
	Total					**32.6**	**25.911**	**79.480**			

2.2. Development Division - Implementation of programs with contributions from other funds

2.2.1. Development programs

Program	Target group	Funding Institution
1) Children's Club and Children's Council Elections	Children's Council children	UNICEF
2) NeoGen Sri Lanka Social Media Team Program	Children's Council children	UNICEF
3) Training on how to incorporate meaningful child participation into programs implemented by local government institutions	Children's clubs children	UNICEF
4) Training Program on Training of Child-Centric Research Trainers	Child Rights Promotion Officers / Assistants	UNICEF
5) Pilot study on highly vulnerable children	Child Rights Promotion Officers / Assistants	CCCSL
6) Survey to identify gaps in service delivery	Child Rights Promotion Officers / Assistants,Early Childhood Development Officer/Child Protection Officer/Women Development Officer/Social Service Officer /Economic Development Officers /Samurdhi Officers/Family Health Officers/Grama Niladhari/School Representatives (Teacher Advisers	CCCSL
7) Training of Trainers Program and Pilot Program for Intervention for Children with Disabilities	Child Rights Promotion Officers	SERVE

2.2.2. Assistance Programs

Program	Target group	Funding Institution
Athvela Foster Parent Scheme	Children with educational needs	External sponsors
Sip Saviya	Children with educational needs	Atlas Axillia (pvt) Ltd

2.3 Probation Division - Implementation of programs with contributions from other funds – 2025

Serial no.	Program	Contribution	Financial progress Rs. Mn.	Duration of the program
01	Distribution of 09 vans to all provinces to establish a child-friendly transport service for the transportation of juvenile offenders	Budget allocations (Ministry Vote)	175.018	During the year 2025
02	A program to provide housing for individuals who have completed 18 years of age and have been socialized from a child development centers.	Budget allocations (Ministry Vote)	2.000	Performed annually
03	Providing Rs. 5000.00 allowance under the Artha program for children in Child Development Centers	Budget allocations (Ministry Vote)	408.19	Performed annually until children reach the age of 18.
04	Evaluation of children's skills at child development centers and launching of the ‘Kshemabhumi’ Creations Collection on the occasion of World Children's Day හා	Government allocations - Clean Sri Lanka Project (Ministry Vote)	0.685	During the year 2025
05	Training programs conducted for the Honorable Magistrates for District Judges	UNICEF	-	During the year 2025

2.4 Special achievements, challenges and future goals

2.4.1 Special achievements

Foreign training opportunities

Training program	Duration	Country and city where it was held	sponsorship
Special training on children's rights	From 03-08 November 2025	Kathmandu, Nepal	UNICEF
Advancing Decent Work and care Economy	15th-18th Sep 2025	Doha Qatar	International Labour Organization

2.4.2 Challenges

- ❖ The challenge of continuing the work in the absence of new recruitments for the positions that are becoming vacant due to the retirement of child rights promotion officers.
- ❖ The challenge of efficiently obtaining updated data related to duties due to lack of technical facilities for the officials to digitize activities related to protecting children's rights in a manner to suit the modern times.
- ❖ The challenge of getting children to participate in children's clubs in a competitive education system.
- ❖ Weakness in the inter-institutional coordination.

03
Overall Financial Performance for the year ended 31.12.2025

3.1. Statement of Financial Performance

ACA -F

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

Revised Budget Allocations 2025 Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
	Revenue Receipts		-	-	
-	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		449,598,000	400,574,000	ACA-3
-	Deposits		14,737,928	5,201,158	ACA-4
12,000,000	Advance Accounts		14,308,556	14,302,833	ACA-5
-	Other Main Ledger Receipts		-	-	
12,000,000	**Total Non Revenue Receipts (B)**		478,644,484	420,077,991	
12,000,000	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		478,644,484	420,077,991	
-	**Remittance to the Treasury (D)**		369,563	-	
12,000,000	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		478,274,921	420,077,991	
	Less: Expenditure				
-	**Recurrent Expenditure**				
431,590,000	Wages, Salaries & Other Employment Benefits	5	429,524,064	383,032,617	ACA-2(ii)
54,100,000	Other Goods & Services	6	47,210,159	45,684,444	
2,700,000	Subsidies, Grants and Transfers	7	1,663,301	2,248,188	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
488,390,000	**Total Recurrent Expenditure (F)**		478,397,524	430,965,249	
	Capital Expenditure				
1,500,000	Rehabilitation & Improvement of Capital Assets	10	666,500	297,000	ACA-2(ii)
2,000,000	Acquisition of Capital Assets	11	613,299	884,744	
74,600,000	Capital Transfers	12	64,884,282	51,799,416	
-	Acquisition of Financial Assets	13	-	-	
900,000	Capacity Building	14	265,400	115,476	
-	Other Capital Expenditure	15	-	-	
79,000,000	**Total Capital Expenditure (G)**		66,429,481	53,096,636	

Revised Budget Allocations 2025 Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
	Deposit Payments		14,737,480	5,201,928	ACA-4
18,000,000	Advance Payments		18,872,244	13,642,500	ACA-5
	Other Main Ledger Payments		-	-	
18,000,000	**Total Main Ledger Expenditure (H)**		33,609,724	18,844,428	
585,390,000					
	Total Expenditure I = (F+G+H)		578,436,729	502,906,313	
	Balance as at 31st December J = (E-I)		(100,161,808)	(82,828,322)	
	Balance as per the Imprest Adjustment Statement		(100,161,808)	(83,056,496)	ACA-7
	Imprest Balance as at 31st December		-	228,174	ACA-3
			(100,161,808)	(82,828,322)	

ACA-P

Statement of Financial Position
As at 31st December 2025

	Note	Actual 2025 Rs	2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	88,026,072	87,966,647
Financial Assets			
Advance Accounts	ACA-5/5(a)	31,734,390	27,170,702
Cash & Cash Equivalents	ACA-3	-	228,174
Total Assets		**119,760,462**	**115,365,523**
Net Assets / Equity			
Net Worth to Treasury		31,698,055	27,134,815
Property, Plant & Equipment Reserve		88,026,072	87,966,647
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	36,335	35,887
Unsettled Imprest Balance	ACA-3	-	228,174
Total Liabilities		**119,760,462**	**115,365,523**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 9 to 37 and Annexures to accounts presented in pages from 38 to 72 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

Chief Accounting Officer
Name :
Designation :
Date : 27. 02. 2026
Tharangani Wickremasinghe
Secretary
Ministry of Women and Child Affairs
5th Floor, "Sethsiripaya" Stage II,
Battaramulla.

Accounting Officer
Name
Designation :
Date : 2026.02.26
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තුන්වන මහල, සෙත්සිරිපාය, අදියර II
බත්තරමුල්ල.

Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 2026.02.26
A.A.D. Maduka
Accountant
Department of Probation & Child Care Services
3rd Floor, "Sethsiripaya" - 2nd Stage
Battaramulla

3.3 Statement of Cash Flows

ACA-C

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

	Actual 2025 Rs.	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	26,554,170	20,101,476
Imprest Received	449,598,000	400,574,000
Recoveries from Advance	12,797,467	12,877,297
Deposit Received	14,737,928	5,201,158
Total Cash generated from Operations (A)	503,687,564	438,753,931
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	464,866,041	416,058,040
Subsidies & Transfer Payments	1,663,301	2,248,188
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	-	-
Expenditure incurred on behalf of Other Heads	1,188,928	1,061,753
Imprest Settlement to Treasury	369,563	-
Advance Payments	17,847,829	11,971,198
Deposit Payments	14,737,480	5,201,928
Total Cash disbursed for Operations (B)	500,673,142	436,541,107
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	3,014,423	2,212,824
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	3,242,597	1,984,650
Total Cash disbursed for Investing Activities (E)	3,242,597	1,984,650

	Actual 2025 Rs.	2024 Rs.
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(3,242,597)	(1,984,650)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	(228,174)	228,174
Cash Flows from Fianacing 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)	(228,174)	228,174
Opening Cash Balance as at 01st January	228,174	-
Closing Cash Balance as at 31st December	-	228,174

3.4. Notes for the Financial Statements

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217

Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
Recurrent Expenditure												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages		11	11,500,000	3,470,000	1,250,000	16,220,000	16,127,716		16,127,716	92,284	1%	
1002 Overtime & Holiday Payments		11	500,000	-	280,000	780,000	770,296		770,296	9,704	1%	
1003 Other Allowances		11	9,000,000	-	(900,000)	8,100,000	7,961,640		7,961,640	138,360	2%	
Total			**21,000,000**	**3,470,000**	**630,000**	**25,100,000**	**24,859,652**	-	**24,859,652**	**240,348**		
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic		11	500,000	-	-	500,000	94,499		94,499	405,502	81%	As the Commissioner receives an official vehicle allowance, the driver assigned for the Commissioner's official duties is not entitled to combined allowances.
1102 Foreign		11	500,000	-	-	500,000	285,663		285,663	214,337	43%	The expected foreign travel expenses were not incurred.
Total (a)			1,000,000	-	-	**1,000,000**	**380,161**	-	**380,161**	**619,839**		
Supplies												
1201 Stationery & Office Requisites		11	1,200,000	-	300,000	1,500,000	1,196,005		1,196,005	303,995	20%	The anticipated expenditure on stationery at the end of the year was not incurred as expected.

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217

Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Finance Code	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
		Provisions					Expenditure			Net Effect		
1202 Fuel		11	1,700,000	-	-	1,700,000	1,159,822		1,159,822	540,178	32%	The motor car bearing No. KE-9230 belonging to the Department was not in a condition suitable for operation and was not used during the year 2025. Furthermore, the cab bearing No. PF-7783 was utilized for staff transportation instead of the van, resulting in savings in fuel expenses. Furthermore, due to the reduction in fuel prices during the year compared to the time of preparing the estimates, resulted in savings in provisions.
1203 Diets & Uniforms		11	100,000	-	-	100,000	16,000		16,000	84,000	84%	Official uniforms were provided to officers who were entitled to them, in accordance with the relevant circular provisions.
Total (b)			**3,000,000**	-	**300,000**	**3,300,000**	**2,371,827**	-	**2,371,827**	**928,173**		
Maintenance Expenditure												
1301 Vehicles		11	1,200,000			1,200,000	1,198,608		1,198,608	1,392	0%	
1302 Plant and machinery		11	300,000			300,000	292,012		292,012	7,988	3%	
1304 Software Maintenance		11	300,000			300,000	48,211		48,211	251,789	84%	The Ministry of Digital Economy had allocated funds to the Ministry of Women and Child Affairs for activities related to software development and the Ministry of Women and Child Affairs has submitted to the Ministry of Digital Economy the requirements of this department for the development of a common data system.
Total (c)			**1,800,000**	-	-	**1,800,000**	**1,538,831**	-	**1,538,831**	**261,169**		
Services												
1401 Transport		11	600,000			600,000	550,000		550,000	50,000	8%	One month's transport allowance was saved due to the transfer of Commissioner..
1402 Postal & Communication		11	1,300,000		401,000	1,701,000	1,506,802		1,506,802	194,198	11%	Communication through email and WhatsApp was utilized, and the dispatch of foreign mail was reduced during the year, resulting in savings.
1403 Electricity & Water		11	2,400,000		(401,000)	1,999,000	1,659,908		1,659,908	339,092	17%	Savings were achieved through the economical use of electricity
1404 Rents & Local Taxes		11	24,500,000		400,000	24,900,000	24,887,323		24,887,323	12,677	0%	
1405 Cleaning and Janitorial Services		11	300,000			300,000	287,377		287,377	12,623	4%	

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217

Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Provisions: Finance Code	Provisions: Annual Budgetory Provision (1)	Provisions: Supplementary Estimate Provision (2)	Provisions: FR 66/69 Transfers (3) (-)/+	Provisions: Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Expenditure: Total Expenditure (7)=(5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Net Effect: Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Net Effect: Reasons for the Variance
1409 Other		11	800,000			800,000	429,219		429,219	370,781	46%	The service agreement for the Canon photocopy machine was not signed due to difficulties in procuring spare parts. However, service agreements were signed for the other printers and photocopy machines. Insurance expenses were reduced due to a decrease in the assessed value of vehicles. Previously, the Department's vehicles had been insured with the Sri Lanka Insurance Corporation. In 2025, quotations were called, and the institution that submitted the lowest quotation offered significantly lower rates. Although provisions were allocated for the preparation of official identity cards for all officers of the Department, some officers did not submit applications for the issuance of new identity cards.
Total (d)			29,900,000	-	400,000	30,300,000	29,320,630	-	29,320,630	979,370		
Total Expenditure on Other Goods & Services (a+b+c+d)			35,700,000	-	700,000	36,400,000	33,611,449	-	33,611,449	2,788,551		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7											
Transfers												
1506 Property Loan Interest to Public Servants		11	300,000			300,000	173,181		173,181	126,819	42%	Savings created as new property loans were not granted through banks.
Total			300,000	-	-	300,000	173,181	-	173,181	126,819		
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	8											
Interest Payments and Discounts												
1601 Interest Payment for Domestic Debt			-	-	-	-	-	-	-	-		
Total			-	-	-	-	-	-	-	-		
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9											
Other Recurrent Expenditure												
1701 Losses & Write off			-	-	-	-	-	-	-	-		
Total			-	-	-	-	-	-	-	-		

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217

Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**57,000,000**	**3,470,000**	**1,330,000**	**61,800,000**	**58,644,282**	**-**	**58,644,282**	**3,155,718**		
Capital Expenditure												
Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets	10											
2002 Plant, Machinery & Equipment		11	500,000			500,000	-		-	500,000	100%	No capital asset improvements were carried out.
2003 Vehicles		11	600,000			600,000	563,500		563,500	36,500	6%	The anticipated repair expenditure was reduced, since the expected engine replacement of the motor car bearing No. KE-9230, was found to be unnecessary.
Total (a)			**1,100,000**	-	-	**1,100,000**	**563,500**	-	**563,500**	**536,500**		
Acquisition of Capital Assets	11											
2102 Furniture & Office Equipment		11	300,000			300,000	59,425		59,425	240,575	80%	Although quotations were called under the procurement procedure to purchase office chairs and tables at the end of the year, the selected supplier stated that the goods could not be delivered within the year 2025.
2103 Plant, Machinery & Equipment		11	100,000			100,000			-	100,000	100%	No capital asset acquisitions were made.
Total (b)			**400,000**	-	-	400,000	59,425	-	59,425	**340,575**		
Capital Transfers	12											
2201 Public Institutions			-	-	-	-	-	-	-	-	-	
Total (c)			-	-	-	-	-	-	-	-		
Acquisition of Financial Assets	13											
2301 Equity Contribution			-	-	-	-	-	-	-	-		
Total (d)			-	-	-	-	-	-	-	-		
Capacity Building	14											

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217 Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
2401 Staff Training		11	500,000			500,000	265,400		265,400	234,600	47%	In terms of National Budget Circular No. 03/2022 dated 26.04.2022, expenditure was restricted. Staff training programs were minimized, and instead, officers were referred to training programs conducted free of charge by the Ministry. Approval was not granted by the National Budget Department to incur expenditure for the Diploma course in Child Rights, which departmental officers had intended to pursue.
Total (e)			500,000	-	-	500,000	265,400	-	265,400	234,600		
Other Capital Expenditure	15											
2501 Restructuring			-	-	-	-	-	-	-	-		
Total (f)			-	-	-	-	-	-	-	-		
Programme (1)												
Total Expenditure on Public Investments (a+b+c+d+e+f)			2,000,000	-	-	2,000,000	888,325	-	888,325	1,111,675		
Grand Total (Notes 5 to 15) - Total Expenditure			59,000,000	3,470,000	1,330,000	63,800,000	59,532,607	-	59,532,607	4,267,393		

* Format should be amended including only he relevant votes.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2026/02/26

A.A.D. Maduka
Accountant
Department of Probation & Child Care Services
3rd Floor, "Sethsiripaya" - 2nd Stage
Battaramulla

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217 Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Provisions: Supplementary Estimate Provision (2)	Provisions: FR 66/69 Transfers (3) (-)/+	Provisions: Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Expenditure: Total Expenditure (7)=(5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Net Effect: Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Net Effect: Reasons for the Variance
Recurrent Expenditure												
Programme (2)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages		11	236,000,000	25,920,000	33,800,000	295,720,000	295,464,877	-	295,464,877	255,123	0%	
1002 Overtime & Holiday Payments		11	800,000	-	(280,000)	520,000	513,276	-	513,276	6,724	1%	
1003 Other Allowances		11	144,000,000	-	(33,750,000)	110,250,000	107,373,158	1,313,100	108,686,258	1,563,742	1%	
Total			**380,800,000**	**25,920,000**	**(230,000)**	**406,490,000**	**403,351,311**	**1,313,100**	**404,664,411**	**1,825,589**		
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic		11	10,200,000	-	-	10,200,000	84,349	8,719,281	8,803,630	1,396,370	14%	A saving was achieved due to officers retiring and obtaining local and foreign leave.
Total (a)			**10,200,000**	-	-	**10,200,000**	**84,349**	**8,719,281**	**8,803,630**	**1,396,370**		
Supplies												
1201 Stationery & Office Requisites		11	2,000,000	-		2,000,000	1,350	1,817,802	1,819,152	180,848	9%	A saving resulted from officers retiring and obtaining local and foreign leave.
1202 Fuel		11	1,800,000	-	-	1,800,000	1,450,605	-	1,450,605	349,395	19%	Savings occurred as fuel prices decreased during the year compared to the prices that prevailed at the time of preparing the estimates.
1203 Diets & Uniforms		11	2,000,000	-	(1,100,000)	900,000	67,179	-	67,179	832,821	93%	Under this expenditure item, only one officer was entitled to uniforms, and the relevant uniform allowance was paid to that officer. As the Paratta Centre was not operational during the year 2025, provisions allocated for meals remained unutilized, resulting in savings.

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217   Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)=(5)+(6)	Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
1204 Medical Supplies		11	100,000			100,000	-	-	-	100,000	100%	Savings were recorded as the Paratta Centre was not operational during the year 2025.
Total (b)			5,900,000	-	(1,100,000)	4,800,000	1,519,134	1,817,802	3,336,935	1,463,065		
Maintenance Expenditure												
1301 Vehicles		11	1,000,000			1,000,000	997,645	-	997,645	2,355	0%	
1302 Plant and machinery		11	500,000			500,000	101,733	18,000	119,733	380,267	76%	Has been able to minimize the number of required repairs by carrying out all necessary repairs economically during the year and performing maintenance activities on time.
1303 Building and Structures		11	200,000			200,000	-	-	-	200,000	100%	
Total (c)			1,700,000	-	-	1,700,000	1,099,379	18,000	1,117,379	582,621		
Services												
1402 Postal & Communication		11	200,000			200,000	55,066	-	55,066	144,934	72%	Postal expenses were reduced due to the use of email and WhatsApp communication.
1403 Electricity & Water		11	300,000			300,000	119,242	-	119,242	180,759	60%	Savings resulted as the Paratta Centre was not operational during the year 2025.
1409 Other		11	500,000			500,000	166,459	-	166,459	333,541	67%	Savings were achieved as the Paratta Centre was not operational during the year 2025. Insurance expenses were reduced due to the decrease in the assessed value of vehicles. Previously, departmental vehicles had been insured with the Sri Lanka Insurance Corporation; however, in 2025, quotations were called and the institution that submitted the lowest quotation offered significantly lower rates.
Total (d)			1,000,000	-	-	1,000,000	340,767	-	340,767	659,233		
Total Expenditure on Other Goods & Services (a+b+c+d)			18,800,000	-	(1,100,000)	17,700,000	3,043,628	10,555,082	13,598,711	4,101,289		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7											
Transfers												

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217

Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)* 100	
1506 Property Loan Interest to Public Servants		11	2,400,000	-	-	2,400,000	1,490,121	-	1,490,121	909,879	38%	A saving resulted due to the settlement of property loans, officers'retirement , and due to not granting of new property loans through banks.
Total			**2,400,000**	-	-	**2,400,000**	1,490,121	-	**1,490,121**	**909,879**		
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	8											
Interest Payments and Discounts												
1601 Interest Payment for Domestic Debt			-	-	-	-	-	-	-	-		
Total			-	-	-	-	-	-	-	-		
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9											
Other Recurrent Expenditure												
1701 Losses & Write off			-	-	-	-	-	-	-	-		
Total			-	-	-	-	-	-	-	-		
Programme (2)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**402,000,000**	**25,920,000**	**(1,330,000)**	**426,590,000**	**407,885,060**	**11,868,182**	**419,753,242**	**6,836,758**		
Capital Expenditure												
Programme (2)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets	10											
2002 Plant, Machinery & Equipment		11	200,000	-	-	200,000	-	-	-	200,000	100%	Capital asset improvements were not carried out.
2003 Vehicles		11	200,000	-	-	200,000	103,000	-	103,000	97,000	49%	Expected repair activities (vehicle painting) were not undertaken due to the insufficiency of remaining provisions.
Total (a)			**400,000**	-	-	**400,000**	**103,000**	-	**103,000**	**297,000**		

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217

Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)* 100	Reasons for the Variance
Acquisition of Capital Assets	11											
2102 Furniture & Office Equipment		11	1,000,000	-	-	1,000,000	-	553,875	553,875	446,125	45%	It is a balance of provisions released to meet the office equipment requirements for officers serving in District and Divisional Secretariat offices .
2103 Plant, Machinery & Equipment		11	600,000	-	-	600,000	-	-	-	600,000	100%	A savings occurred as the National Child Training and Counselling Services Centre was not in a suitable condition to recruit children, and therefore operations were not commenced.
Total (b)			1,600,000	-	-	1,600,000	-	553,875	553,875	1,046,125		
Capital Transfers	12											
2202 Development Assistance		11	74,600,000	-	-	74,600,000	2,251,272	62,633,010	64,884,282	9,715,718	13%	Provisions remained unutilized, due to the disaster situation, therefore only two committee meetings of the National Committee and the Provincial Committees on Child Rights, were able to conduct instead of the three meetings originally planned. As the funds allocated for the National Children's Council in 2025 were insufficient, it became necessary to utilize provisions allocated under UNICEF assistance, resulting in a balance remaining from those provisions. Furthermore, as the expected number of beneficiary applications for the twin-child assistance programme was not received, the funds allocated for this purpose also remained unutilized.
Total (c)			74,600,000	-	-	74,600,000	2,251,272	62,633,010	64,884,282	9,715,718		
Acquisition of Financial Assets	13											
2301 Equity Contribution			-	-	-	-	-	-	-	-		
Total (d)			-	-	-	-	-	-	-	-		
Capacity Building	14											

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 217 Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Provisions: Supplementary Estimate Provision (2)	Provisions: FR 66/69 Transfers (3) (-)/+	Provisions: Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Expenditure: Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Net Effect: Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Net Effect: Reasons for the Variance
2401 Staff Training		11	400,000			400,000	-		-	400,000	100%	As per the National Budget Circular No. 03/2022 dated 26.04.2022, due to the restricting of expenditure, it resulted in the reduction of staff training programmes. Training activities were conducted under UNICEF assistance. Furthermore, approval was not granted by the National Budget Department to incur expenditure for the Diploma course on Child Rights for which departmental officers had applied.
Total (c)			400,000	-	-	400,000	-	-	-	400,000		
Other Capital Expenditure	15											
2501 Restructuring			-	-	-	-	-	-	-	-		
Total (f)			-	-	-	-	-	-	-	-		
Programme (2) Total Expenditure on Public Investments (a+b+c+d+e+f)			77,000,000	-	-	77,000,000	2,354,272	63,186,884	65,541,156	11,458,844		
Grand Total (Notes 5 to 15) - Total Expenditure			479,000,000	25,920,000	(1,330,000)	503,590,000	410,239,332	75,055,067	485,294,399	18,295,601		

* Format should be amended including only he relevant votes.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)

Date : 2026/02/26

A.A.D. Maduka
Accountant
Department of Probation & Child Care Services
3rd Floor, "Sethsiripaya" - 2nd Stage ,
Battaramulla

3.5. Performance of Revenue Collection

Not Relevant

3.6. Performance of Utilization of Allocations

ACA - 2

Summary of Expenditure by Programme for the period ended 31st December 2025

Expenditure Head No : 217 **Ministry / Department / District Secretariat / Provincial Council : Department of Probation and Child Care Services**

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	57,000,000	3,470,000	1,330,000	61,800,000	58,644,282	3,155,718
	(2) Capital	2,000,000	-	-	2,000,000	888,325	1,111,675
	Sub Total	59,000,000	3,470,000	1,330,000	63,800,000	59,532,607	4,267,393
Programme (2)	(1) Recurrent	402,000,000	25,920,000	(1,330,000)	426,590,000	419,753,242	6,836,758
	(2) Capital	77,000,000	-	-	77,000,000	65,541,156	11,458,844
	Sub Total	479,000,000	25,920,000	(1,330,000)	503,590,000	485,294,399	18,295,601
	Grand Total	538,000,000	29,390,000	-	567,390,000	544,827,005	22,562,995

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2026/02/26

A.A.D. Maduka
Accountant
Department of Probation & Child Care Services
3rd Floor, "Sethsiripaya" - 2nd Stage,
Battaramulla

3.7. In terms of F.R.208, grant of allocations for expenditure to District Secretariat/Provincial Council

Serial number	Allocation of funds from the Department to the District Secretariat	Purpose of allocation of funds	Provisions		Actual cost	Provision utilization as a percentage of final provision
			Opening Balance	Closing Balance		
1	Colombo	Ensuring the rights of disadvantaged children and empowering them through vocational skills and financial assistance	2224.55	2224.55	2147.22	96.52
2	Gampaha		2003.20	2003.20	1858.08	92.76
3	Kaluthara		2513.35	2513.35	2486.35	98.93
4	Galle		5175.65	5175.65	4823.67	93.20
5	Matara		3351.00	3351.00	3258.42	97.24
6	Hambantota		3739.70	3739.70	3667.09	98.06
7	Anuradhapura		3794.10	3794.10	3544.55	93.42
8	Polonnaruwa		778.80	778.80	743.09	95.41
9	Kurunegala		7673.18	7673.18	6117.08	79.72
10	Puttalam		1758.80	1758.80	1590.30	90.42
11	Kandy		5906.16	5906.16	5610.27	94.99
12	Matale		2490.44	2490.44	2396.43	96.23
13	Nuwara Eliya		1983.50	1983.50	1778.77	89.68
14	Ratnapura		2932.65	2932.65	2799.73	95.47
15	Kegalle		3062.30	3062.30	2960.92	96.69
16	Monaragala		2607.30	2607.30	2529.30	97.01
17	Badulla		3511.55	3511.55	3194.18	90.96
18	Jaffna		2842.30	2842.30	2185.69	76.90
19	Vavuniya		490.50	490.50	459.98	93.78
20	Mannar		977.90	977.90	836.23	85.51
21	Mullaitivu		579.40	579.40	568.42	98.10
22	Kilinochchi		665.50	665.50	606.55	91.14
23	Ampara		3128.00	3128.00	3125.17	99.91
24	Batticaloa		2416.40	2416.40	2194.13	90.80
25	Trincomalee		1229.60	1229.60	1148.39	93.40
	Collection		**67835.83**	**67835.83**	**62630.01**	**92.33**

3.8. Performance of Reporting 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 %
9151	Buildings and structures	32345.00	32345.00		100%
9152	Machinery	50676.07	50676.07		100%
9153	Land	2655.00	2655.00		100%
9154	Intangible assets	2350.00	2350.00		100%
9155	Biological assets				
9160	Work in progress				
9180	Leased assets				

3.9. Auditor General's Report

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. } VOT/B/DPCC/02/2025/10	ඔබේ අංකය / உமது இல. / Your No. }	දිනය / திகதி / Date } 2026 මැයි 29 දින

පරිවාස හා ළමාරක්ෂක සේවා දෙපාර්තමේන්තුව
ගිණුම් අංශය
04 JUN 2026

කොමසාරිස්,

පරිවාස හා ළමාරක්ෂක සේවා දෙපාර්තමේන්තුව.

ශීර්ෂය 217 - පරිවාස හා ළමාරක්ෂක සේවා 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 තත්ත්වාගණනය කළ මතය

ශීර්ෂය 217 - පරිවාස හා ළමාරක්ෂක සේවා 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 (සංශෝධිත පරිදි) 11(1) වගන්තිය ප්‍රකාරව පරිවාස හා ළමාරක්ෂක සේවා දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව පසුව නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

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

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, දෙපාර්තමේන්තුවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකභාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වාගණනය කළ මතය සඳහා පදනම

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණු මත පදනම්ව මාගේ මතය තත්ත්වාගණනය කරනු ලැබේ. ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිත යටතේ වූ මාගේ වගකීම්, 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 රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 අනුව පරිවාස හා ළමාරක්ෂක සේවා දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව පරිවාස හා ළමාරක්ෂක සේවා දෙපාර්තමේන්තුවේ මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට අනුකූලව සියලුම ප්‍රමාණාත්මකභාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන

පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

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

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිත්වය පිළිබඳව කලින් කළ 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 සෑම 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 වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

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

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- 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 අගයනු 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 අගයනු ලදී.

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

1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 මූලධන වියදම්

2025 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 හි 7.8 ඡේදය අනුව මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම් සඳහා මුදල් වැය කිරීම් යටතේ වන "මූලධන වත්කම් ඉදිකිරීම් හෝ මිලදී ගැනීම් හා වෙනත් ආයෝජන අත්පත් කර ගැනීම්"යටතේ ඇතුළත් කළ යුත්තේ මූල්‍ය තත්ත්ව ප්‍රකාශයේ ඇතුළත් වත්කම් අත්පත් කර ගැනීමට දරන ලද වියදම් ලෙස දක්වා ඇති රු. 59,425 ක් වුවද මාර්ගෝපදේශ 7.9 ඡේදය යටතට ගැනෙන වියදම්ද ඇතුළත් කර තිබීම හේතුවෙන් ආයෝජන ක්‍රියාකාරකම්වල මුදල් ප්‍රවාහය රු. 3,183,172 ක් වැඩියෙන්ද, මෙහෙයුම් කටයුතුවල මුදල් ප්‍රවාහය එම අගයෙන් අඩුවෙන්ද සටහන් කර තිබුණි. තවද මාර්ගෝපදේශයේ 7.10 අනුව 2024 වර්ෂය සඳහා සංසන්දනාත්මක සංඛ්‍යාද ඇතුළත් කර නොතිබුණි.

1.6.2 මූල්‍ය නොවන වත්කම්

පහත නිරීක්ෂණයන් කරනු ලැබේ.

(අ) 2020 අගෝස්තු 28 දිනැති අංක 01/2020 දරන රාජ්‍ය මුදල් චක්‍රලේඛය ප්‍රකාරව සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට පැවති වටිනාකම රු.25,378,072 ක්වූ ජංගම නොවන වත්කම් සම්බන්ධයෙන් භාණ්ඩ සමීක්ෂණ වාර්තාව 2026 මාර්තු 31 දිනාවන විටත් විගණකාධිපති වෙත ඉදිරිපත් කර නොතිබුණි.

(ආ) මුදල් රෙගුලාසි 65(1) අනුව නිසියම් ශීර්ෂ, වැඩසටහන්, ව්‍යාපෘති, වැය විෂයන්, වැය අංක සහ මූල්‍ය විස්තර යටතේ ප්‍රතිපාදනය කරන ලද නිශ්චිත කාර්යයන් සහ මුදල් ප්‍රමාණයන් නිසි අධිකාර බලය නොමැතිව වෙනස් නොකළ යුතු වුවත් එවැනි අධිකාරී බලයක් නොමැතිව මූලධන වත්කම් අත්පත් කර ගැනීම් යටතේ අංක 2-2102 දරණ වැය විෂයය සඳහා වෙන් කරන ලද රු.1,000,000 ක ප්‍රතිපාදනයෙන් රු.740,000 ක් දෙපාර්තමේන්තුව විසින් දිස්ත්‍රික් ලේකම් කාර්යාල 09 ක් හා ප්‍රාදේශීය ලේකම් කාර්යාල 14 ක් වෙත සමාලෝචිත වර්ෂය තුළ ප්‍රතිපාදන මාරුකර තිබුණි. තවද එම ප්‍රතිපාදනය මගින් එකතුව රු.553,875 ක්වූ මූල්‍ය නොවන වත්කම් අත්පත් කර ගෙන ඇති බව මූල්‍ය ප්‍රකාශනයේ ACA 2(ii) වියදම් ප්‍රකාශනයේ සටහන් කර තිබුණද, එම වටිනාකම ACA 6 ප්‍රකාශනය මගින් සටහන් කර නොතිබුණි. ඒ අනුව නිවැරදි ක්‍රමවේදය අනුගමනය කර ප්‍රතිපාදන ශීර්ෂ අතර මාරු කිරීමට හෝ නිවැරදිව වත්කම් ගිණුම්ගත කිරීමට කටයුතු කර නොතිබුණි.

(ඇ) දෙපාර්තමේන්තුව සතු වාහන සම්බන්ධයෙන් සමාලෝචිත වර්ෂයේ දෙසැම්බර් මාසයේදී කළ තක්සේරුව අනුව වටිනාකම රු.39,200,000 ක් වුවද, මූල්‍ය ප්‍රකාශන වල එම අගය රු. 27,648,000 ක් ලෙස දක්වා තිබීම හේතුවෙන් වාහන වටිනාකම රු.11,552,000 ක් අඩුවෙන් සමාලෝචිත වර්ෂය සඳහා ඉදිරිපත් කළ මූල්‍ය ප්‍රකාශන වල සටහන් කර තිබුණි.

1.6.3 ලේඛන හා පොත්පත් පවත්වා නොතිබීම

ආයතන සංග්‍රහයේ viii වැනි පරිච්ඡේදයේ 10.2 වගන්තිය අනුව සියලුම නිවාඩු දින වැටුප් ගෙවීම සම්බන්ධයෙන් අදාළ අනෙකුත් විස්තර සහිතව, ලේඛනයක් පවත්වාගෙන යා යුතු වුවත් දෙපාර්තමේන්තුව විසින් එවැනි ලේඛනයක් නඩත්තු කර නොතිබුණි.

2. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

(අ) විගණනය වෙත ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූපී වන බව

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳ මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබූ බව

3. මූල්‍ය සමාලෝචනය

3.1 වියදම් කළමනාකරණය

මුදල් රෙගුලාසි 50 (ii) අනුව ඇස්තමේන්තු හැකිතාක් දුරට සම්පූර්ණයෙන් නිවැරදිව පිළියෙල කර ඇති බවට ගණන්දීමේ නිලධාරී වගබලාගත යුතු වුවද එසේ කටයුතු නොකිරීම හේතුවෙන් දෙපාර්තමේන්තුව විසින් ඇස්තමේන්තු කළ මූලධන වැය විෂයයන් 08 ක් හා පුනරාවර්තන වැයවිෂයයන් 11 ක් සඳහා සලසා ගෙන තිබූ ප්‍රතිපාදන වලින් සියයට 46 ත් සියයට 100 ක් අතර පරාසයක් තුළ ඉතිරිවීම් වාර්තා වී තිබුණි. තවද වාර්ෂික ඇස්තමේන්තු ප්‍රතිපාදනය රු. 2,000,000 ක්වූ වැය විෂයයකින් සියයට 55 ක් වෙනත් වැය විෂයයන් 03 ට මුදල් රෙගුලාසි 66 යටතේ මාරු කර තිබුණද, එම වැය විෂයයේ ඉතිරිය සියයට 93 ක් වී තිබුණි.

3.2 බැරකම් හා බැදීම්වලට එළඹීම

පහත නිරීක්ෂණයන් කරනු ලැබේ.

(අ) 2025 දෙසැම්බර් 17 දිනැති අංක 02/2025 දරන රාජ්‍ය ගිණුම් මාර්ගෝපදේශයේ 3.3 ඡේදයට අනුව බැඳීම් හා බැරකම් හෙළිදරව් කළයුතු වුවත් එකතුව රු. 310,333 ක්වූ බැරකම් 12 ක් පිළිබඳ තොරතුරු මූල්‍ය ප්‍රකාශන තුළ හෙළිදරව් කර නොතිබුණි.

(ආ) මුදල් රෙගුලාසි 94(1) අනුව වෙනත් ආකාරයකට විධිවිධාන සලසා ඇති අවස්ථා වලදී හැර වාර්ෂික අස්තමේන්තුවල ඒ සඳහා ප්‍රතිපාදන ඇත්නම් විනා කිසිම වැඩක් හෝ සේවයක් හෝ සැපයුමක් සඳහා කිසිම වියදමකට, නොබැඳී සිටිය යුතු වුවද වැය විෂයයන් 02 ක ප්‍රතිපාදන ඉක්මවා බැරකම් වලට එළඹ තිබුණි.

3.3 ගණන්දීමේ නිලධාරී විසින් සිදු කළයුතු සහතිකවීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී හා ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිතාවය පිළිබඳව කලින් කල සමාලෝචනය සිදුකර ඒ අනුව පද්ධති ඵලදායි ලෙස කර ගෙන යෑමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතු බවත්, එම සමාලෝචනයන් ලිඛිතව සිදුකර එහි පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතුව තිබුණත්, එවැනි සමාලෝචනයන් සිදුකළ බවට ප්‍රකාශ විගණනයට ඉදිරිපත් කර නොතිබුණි.

3.4 නීති,රීති හා රෙගුලාසිවලට අනුකූල නොවීම

පහත නීති,රීති හා රෙගුලාසිවලට අනුකූල නොවීම් නිරීක්ෂණය විය.

නීතිරීති හා රෙගුලාසියට යොමුව,	වටිනාකම	අනුකූල නොවීම
	රු.	
(අ) 2013 ඔක්තෝබර් 07 දිනැති රාජ්‍ය පරිපාලන චක්‍රලේඛ අංක 21/2013 මගින් සංශෝධනය කරන ලද ආයතන සංග්‍රහයේ viii වැනි පරිච්ඡේදයේ 10.1 උපවගන්තිය "අ" වගන්තිය	36,474	නිවාඩු දිනවල සේවයේ යෙදෙන මාණ්ඩලික නිලධාරියෙකුට නිවාඩු දින වැටුප් ගෙවීමේදී දිනකට පැය 08 කට නොඅඩු කාලයක් සේවය කළයුතු වුවත් 2025 ඔක්තෝබර් 31 දක්වා කාලය තුළ එවැනි පැය 08 ක සේවා කාලයක් සම්පූර්ණ කර නොමැති දින 05 ක් සඳහා නිලධාරීන් 07 දෙනෙකුට නිවාඩු දින වැටුප් ගෙවා තිබුණි.
(ආ) 2024 ජූලි 29 දිනැති ඒකාබද්ධ සේවා චක්‍රලේඛ අංක 02/2024		ඒකාබද්ධ සේවාවන්හි නිලධරයන්ගේ වාර්ෂික ස්ථාන මාරු - 2025 අනුව සේවා ස්ථානයක අවුරුදු 05 ක සේවා කාලයක් සම්පූර්ණ කර ඇති විට ස්ථාන මාරු කිරීම කළයුතු වුවද, ඒකාබද්ධ සේවයේ මෙම දෙපාර්තමේන්තුව තුළ රාජකාරි කරනු ලබන හා දෙපාර්තමේන්තුව යටතේ දිස්ත්‍රික් ලේකම් කාර්යාලවල සහ ප්‍රාදේශීය ලේකම් කාර්යාලවල සේවා කාලය අවුරුදු 05 ඉක්මවා සේවය කර තිබුණු කාර්යමණ්ඩලය 159 ක් පමණ 2025 වර්ෂයේදී ස්ථාන මාරු කිරීමට කටයුතු කර නොතිබුණි.

3.5 තත්කාර්ය අතුරු අග්‍රිම නිකුත් කිරීම හා පියවීම

1992 මුදල් රෙගුලාසි සංග්‍රහයේ විධිවිධාන සංශෝධනය කිරීම සඳහා නිකුත් කර ඇති රාජ්‍ය මුදල් හා භාණ්ඩාගාර මෙහෙයුම් චක්‍රලේඛ සංගෘහිත කර පරිශීලනයට පහසු ආකාරයට 2020 අගෝස්තු 28 දිනැතිව නිකුත් කළ රාජ්‍ය මුදල් චක්‍රලේඛ අංක 01/2020 හි 09 ඡේදයෙන් සංශෝධනය

කරන ලද මුදල් රෙගුලාසි 371(5) අනුව අතුරු අග්‍රිමයක් නිකුත් කිරීමෙන් පසු අදාළ කාර්යය අවසන් කර දින 10 ක් තුල එම අතුරු අග්‍රිමය පියවිය යුතු වුවත් අවස්ථා 02 කදී ලබාගත් අතුරු අග්‍රිම පියවීමට දින 24 ක් හා දින 79 ක් ගත කර තිබුණි.

4. මෙහෙයුම් සමාලෝචනය

4.1 කාර්යසාධනය

4.1.1 කාර්යභාරයන් ඉටු නොකිරීම

පහත නිරීක්ෂණයන් කරනු ලැබේ.

(අ) ජාතික ප්‍රතිපත්තීන් හා ජාතික ප්‍රමිතීන්ට අනුකූලව අනාථ, අත්හල හා අසරණ ළමයින්ද, නීතිමය ගැටළු වලට මුහුණදුන් ළමයින්ද සුවිශේෂී කර ගනිමින් සියළු ළමයින්ගේ අයිතිවාසිකම් තහවුරු කර ගනිමින් ඔවුනට සමාන අවස්ථාවන් උදාකර දීම පරිවාස හා ළමාරක්ෂක දෙපාර්තමේන්තුවේ මෙහෙවර වුවද, බරපතල අවදානමට ලක්වන වීදි දරුවන්, වෙරළ ආශ්‍රිත, වතු ආශ්‍රිත ආන්තික ප්‍රජාවගේ දරුවන් හදුනාගෙන එම දරුවන් සම්බන්ධ දත්ත පද්ධතියක් පවත්වාගෙන යාමට, එම දරුවන්ගේ අයිතීන් තහවුරු කිරීමට හා එම දරුවන්ගේ අයිතිවාසිකම් කඩවීම වැලැක්වීම සඳහා නිසි වැඩපිළිවෙලක් මේ දක්වා සකස් කර ක්‍රියාවට නංවා නොතිබුණි.

(ආ) ආඥා පනත් ඇතුළු නීති හා අනපනත් කාලීන අවශ්‍යතාවයට ගැලපෙන ලෙස සංශෝධනය කිරීම දෙපාර්තමේන්තුවේ ප්‍රධාන කාර්යයක් වුවද, 2024 අංක 39 දරණ ළමා පනත හා 1941 අංක 24 දරණ දරුවන් හදාවඩා ගැනීමේ ආඥා පනත කාලීන අවශ්‍යතාවයට ගැළපෙන ලෙස සංශෝධනය කර ගැනීමට කටයුතු කර නොතිබුණි.

4.1.2 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

වාර්ෂික ක්‍රියාකාරී සැලස්ම අනුව පවුල් 580 ක් සඳහා මුළු පිරිවැය ඇස්තමේන්තුව රු.මි 4.5 ක්වූ නිවුන් දරු ආධාර වැඩසටහන ක්‍රියාත්මක කිරීමට යෝජනා කර තිබුණි. 2025 දෙසැම්බර් 31 දින වන විට එහි භෞතික ප්‍රගතිය පවුල් 100 ක් වන අතර මූල්‍ය ප්‍රගතිය රු.මි 0.68 ක් වී තිබීම හේතුවෙන් භෞතික ප්‍රගතිය සියයට 17.24 ක් හා මූල්‍ය ප්‍රගතිය සියයට 15.11 ක් වී තිබුණි. තවද 2024 වර්ෂයේ වාර්ෂික ක්‍රියාකාරී සැලැස්ම මගින් පවුල් 500 ක් සඳහා නිවුන් දරු වැඩසටහන ක්‍රියාත්මක කිරීමට යෝජනා කර තිබුනද පවුල් 280 ක් සඳහා වැඩසටහන ක්‍රියාත්මක කිරීමෙන් සියයට 56 ක භෞතික ප්‍රගතියක් පමණක් ළඟා කරගෙන තිබියදී එම අගයන් පිළිබඳ සැලකිලිමත් නොවී 2024 වර්ෂයේ ඉලක්ක කරගත් පවුල් සංඛ්‍යාවට වඩා සංඛ්‍යාවක් 2025 වර්ෂයේදී ඉලක්ක

කර ගැනීම හා නිවුන් දරුවන් ඉපදීම පිළිබඳ තොරතුරු අදාළ වගකිවයුතු අංශ වෙතින් ලබා නොගෙන ප්‍රතිලාභය ඉල්ලුම් කරන අයවලුන් සඳහා පමණක් ප්‍රතිලාභය ගෙවීම හේතුවෙන් ප්‍රතිලාභ හිමිවූ සංඛ්‍යාව 100 ක් හෙවත් සැලසුම් කළ අගයෙන් සියයට 17.24 ක් වී තිබුණි. ඒ අනුව දෙපාර්තමේන්තු ඉලක්ක සපුරා ගැනීමේ කාර්යසාධනය අවම මට්ටමක පැවතුණි.

4.2 වත්කම් කළමනාකරණය

පහත නිරීක්ෂණයන් කරනු ලැබේ.

(අ) අපයෝජනයට සහ විවිධ ගැටළු වලට මුහුණ දුන් ගැහැණු දරුවන්ට උපදේශනය ලබා දීම, ජීවන කුසලතා වර්ධනය, වෘත්තීය පුහුණුව ලබාදීම තුලින් සමාජගත කිරීමට ශ්‍රී ලංකාවට පවතින එකම ආයතනය වන පරන්ත ළමා පුහුණු හා උපදේශන සේවා ජාතික මධ්‍යස්ථානය සහ ජාතික පුහුණු හා පර්යේෂණ මධ්‍යස්ථානය යන මධ්‍යස්ථාන දෙක 2021 මැයි 12 වන දින කොවිඩ් අන්තර් ප්‍රතිකාර මධ්‍යස්ථානයක් ලෙස භාවිතා කිරීම සඳහා පානදුර ප්‍රාදේශීය ලේකම් කාර්යාලය වෙත පවරා දී තිබුණු අතර නැවත 2023 ජුනි 06 දින මෙම මධ්‍යස්ථාන දෙක විධිමත්ව දෙපාර්තමේන්තුවට භාර දී තිබුණි. අයවැය ප්‍රතිපාදන සලසාගෙන ඒවායේ අළුත්වැඩියා කටයුතු සිදු නොකිරීම හේතුවෙන් මාස 6 කට වරක් ආයතනගත දැරියන් 20 දෙනෙක් සඳහා ලබාදුන් වෘත්තීය පුහුණු කටයුතු 2021 වර්ෂයෙන් පසුව සිදුකර නොතිබුණි. ඒ අනුව සමාලෝචිත වර්ෂය අවසානයට පරන්ත ළමා පුහුණු හා උපදේශන සේවා ජාතික මධ්‍යස්ථානයේ ආයතනගත දැරියන් 100 දෙනෙකුට එම වෘත්තීය පුහුණුවීමේ අවස්ථා අහිමිවී තිබුණි. තවද ජාතික පුහුණු හා පර්යේෂණ මධ්‍යස්ථානයේ නිලධාරීන් 60 දෙනෙකුට පමණ පුහුණුවීම් සිදුකළහැකි වායු සමීකරණය කළ සියළුම පහසුකම් සහිත දේශනශාලා දෙකක් පැවතුනද, සමාලෝචිත වර්ෂය අවසාන වන විටත් එම සම්පත් නිශ්කාර්යව පැවතුණි.

(ආ) උපදේශන ගාස්තුද ඇතුළත්ව රු.2,350,000 ක පිරිවැයක් දරා එක්සත් ජාතීන්ගේ ළමා අයිතිවාසිකම් පිලිබඳ ප්‍රඥප්තිය ක්‍රියාත්මක කිරීමේදී කාලීන හා නිවැරදි දත්ත ලබාගැනීමේ අවශ්‍යතාවය වෙනුවෙන් 2018 වර්ෂයේදී දෙපාර්තමේන්තුව වෙත පවරන ලද UNRC දත්ත පද්ධතිය අදාළ අවශ්‍යතාවට යොදා ගැනීමට සමාලෝචිත වර්ෂය අවසානය දක්වා දෙපාර්තමේන්තුව කටයුතු කර නොතිබුණි.

5. අනුයුක්ත කාර්ය මණ්ඩලය හා සත්‍ය කාර්ය මණ්ඩලය

2025 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ අනුමත හා සත්‍ය කාර්ය මණ්ඩලය පිළිබඳ පරීක්ෂාවේදී දෙපාර්තමේන්තුවේ නීති නිලධාරී තනතුර 2014 අගෝස්තු මාසයේ සිට වසර 11 ක කාල සීමාවක සිටද, පරිවාස නිලධාරී තනතුර 2017 වර්ෂයේ සිට වසර 08 ක කාලයක සිටද පුරප්පාඩුව පැවති බව නිරීක්ෂණය විය.

වී.ඩී සීතා
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

04
Performance Indicators

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

Vote	Specific Indicator	Actual output as a Percentage(%) of the expected output		
		100% - 90%	89% -75%	74% - 50%
217-2-2-5-2202	Number of care plans prepared for development	√		
	Number of meetings held	√		
	Number of programs held	√		
	Number of committees held		√	
217-2-2-6-2202	Benefited number of children		√	

05
Performance of Achieving Sustainable Development Goals

5.1 Identified Respective Sustainable Development Goals– 2025

Program in the Annual Action Plan	**Goal/ Objective**	**Targets**	**Indicators of the achievement**	**Progress of the Achievement to date**		
				0% -49%	**50% - 74%**	**75% - 100**
*Child Empowerment Program *Providing financial and non-financial support through care plans for families with vulnerable children	(1) Ending poverty in all its forms everywhere	(1.3) Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and vulnerable.	*Number of programs / number of participants *Number of care plans / number of beneficiary children			√
*Twin child Assistance Program	(2.) Promote sustainable agriculture to eradicate hunger, achieve food security and good nutritional status.	(2.1) By 2030, end hunger and ensure access by all people in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.	* Number of children / number of beneficiary families	√		
*Providing medical and nutritional assistance.	(3) To ensure healthy lives and promote the well-being of all people at all ages.	(3.2) By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce national mortality to at least as low as 12 per1000 live births and under 5 mortality to at least as low as 25 per 1000 live births.	*Number of beneficiary children			√

*Providing KepakaruDe guru assistance *Providing educational support to children who attend school intermittently and are at risk of dropping out of school. Conducting Children's Council Meetings – Divisional * Conducting Children's Council Meetings – - District * Conducting Children's Council Meetings – - National *World Children's Day program	(4) Ensuring comprehensive, equitable quality education and providing lifelong learning opportunities for all.	(4.1) By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education, leading to relevant and Goal-4 effective learning outcomes. (4.7) By 2030, ensure that all learners acquired the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non- violence, global citizenship and appreciation of cultural diversity, and of culture's contribution to sustainable development.	*Number of beneficiary children/Number of meetings and programs			√
*Providing flood relief. *Providing emergency disaster	(13) Urgent action against climate change and its impacts.	(13b) Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island	*Number of beneficiary children		√	

assistance.		developing States, including focusing on women, youth and local and marginalized communities .				
*Holding meetings of the National Child Rights Regulatory Committee. *Holding Divisional Child Rights Committee meetings. *Coordination with the Departments of Provincial Probation and Child Care Services. *Conducting mobile services and providing legal documents to children from marginalized communities. *Publishing and distribution of printing works	(16) Creating a peaceful and inclusive society for sustainable development , providing access to justice for all, and building effective, accountable and inclusive institutions at all levels. Creating a peaceful and inclusive society for sustainable development , providing access to justice for all, and building effective, accountable and inclusive institutions at all levels.	(16.2) End abuse, exploitation, trafficking and all forms of violence against and torture of children (16.3) Promote the rule of law at the national and international levels and ensure equal access to justice for all. (16.9) By 2030, provide legal identity for all, including birth registration. (16a) Strengthen relevant national institutions including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime.	Number of meetings / Number of programs / Number of beneficiary children / Number of mobile services conducted / Number of leaflets			√
*Holding progress review meetings.	(17) Strengthening and revitalizing opportunities	(17.2) Developed countries to implement fully their official development	*Number of meetings / Number of studies conducted			√

*Implementing the proposed recommendations of Child Centric Research.	for implementing global cooperation for sustainable development	assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developed countries ODA providers are encouraged of to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries (17.19) By 2030, build on existing initiatives to develop measurements of progress of progress on sustainable development that complement gross domestic product and support statistical capacity building in developing countries.				

5.2 Achievements and challenges in achieving the Sustainable Development Goals

***Achievements*:**

- The 2025 World Children's Day National Celebration was held on 2025.10.01 at Temple Trees under the patronage of the Hon. Prime Minister.

- The election to appoint officers to the National Children's Council for the next two years was held on 23rd and 24th November 2025 at the National Center for Leadership Training and Development, Embilipitiya.

***Challenges*:**

1. Lack of sufficient financial resources.
2. Shortage of trained human resource
3. Low level of social awareness
4. Weakness in inter-institutional coordination

Due to the above issues, the challenge of building and maintaining a social structure for the survival, development, participation, and protection of children in implementing the Convention on the Rights of the Child.

06
Human Resources Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	8	5	3
Tertiary	228	192	36
Secondary	245	238	7
Primary	17	16	1

6.2 How the shortage of Human Resources has affected the performance of the institute

According to the approved cadre, there are vacancies of 02 Assistant Commissioners, 01 Legal Officer, Probation Officer, Child Rights Promotion Officers, Development Officers, Management Service Officer and Drivers. Due to the current shortage of human resources, it has become very difficult to maintain the normal functioning of the department. Since the post of Child Rights Promotion Officers in the field staff is being abolished with their retirement, and as the approval has not been received to attach development officers to it, it has not been possible to fill the vacancies existing in the Divisional Secretariats. Accordingly, there have been obstacles to the provision of services provided by the department to children in certain divisions.

Due to the shortage of human resources, the workload assigned to one officer has been increased and due to that it is observed that there are obstacles in the proper conduct of certain duties, and also it is difficult to maintain the good performance of the institution.

6.3 Human Resource Development

Name of the program	No. of employees trained	Duration of the Program	Total Investment Rs.		Nature of the Program/ (Local/foreign)	Output/ Knowledge Gained
			Local	Foreign		
General conduct and discipline in the public service	39	01 Day	12,200	-	Local	Knowledge acquired by officers regarding general conduct and discipline in the public service
Postgraduate Degree in Public Administration and Management	01		100,000	-	Local	
General Conduct and Disciplinary Procedures in the Public Service ii	32	01 day	13,200	-	Local	Knowledge acquired by officers regarding general conduct and discipline in the public service
NILET Institute Language Proficiency Course	01	06 months	15,000	-	Local	Tamil language proficiency

6.4 Contribution of Training Programs to the Performance of the Institution

Updating the knowledge, skills and attitudes of officers of the Department of Probation and Child Care Services, which functions with the vision of providing opportunities for children to enjoy their rights in line with national and international policies, is a mandatory task. This need arises as children are the most susceptible group to the changes in society. Availability of a team of officers with updated knowledge is of utmost importance to identify those challenges and provide the necessary support for them to face such challenges successfully.

It is envisaged to provide an efficient and effective service by providing comprehensive knowledge to the Child Rights Promotion Officers and child Rights Promotion Assistants, on areas that children should be addressed within the fast-changing society.
Furthermore, training opportunities were given to other officers such as Management Assistants and Office Assistants as well to enhance the productivity of office work.

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 officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts}	Not complied	Not a commercial enterprise	
1.4	Stores Advance Accounts	Not complied	Not a commercial enterprise	
1.5	Special Advance Accounts	Complied		
1.6	Others	Complied		
2	**Maintenance of books and registers (FR 445)**	Complied		
2.1	Fixed assets register has been updated and maintained in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has been updated and maintained	Complied		
2.3	Register of Audit queries has been updated and maintained	Complied		
2.4	Register of Internal Audit reports has been updated and maintained	Complied		
2.5	All the monthly accounts summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		

2.7	Inventory register has been updated and maintained	Complied		
2.8	Stocks Register has been updated and maintained.	Complied		
2.9	Register of Losses has been updatedand maintained	Complied		
2.10	Liability Register has been updated and maintained	Complied		
2.11	Register of CounterBooks (GA-N20) has been maintained and updated	Complied		
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	Raising awareness within the institution about the delegation of financial powers.	Complied		
3.3	The authority has been delegated in such a manner so as to pass each transaction through two or more officers	Complied		
3.4	Steps have been taken to control under the accountants, in using the Government Payroll Software Package, in terms of Public Account Circular 171/2004dated 11.05.2014.	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	Not complied	Carried out by the Internal Audit division of the ministry	

4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The Statement of annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**	Complied		
5.1	Having replied to all the audit queries within the specified time as stipulated 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	Having replied to all the internal audit reports within one month.	Complied		
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No, 19 of 2018.	Not complied	Carried out by the Internal Audit division of the ministry	
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulations134(3).	Not complied	Carried out by the Internal Audit division of the ministry	
7	**Audit and Management Committee**			
7.1	Minimum of 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	Complied		

	Circular No.01/2017.			
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 annual board 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	Actions for the recommendations on excesses and deficits that were disclosed through the annual board of survey and other relating recommendations were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772.	Complied		
9	**Vehicle Management**			
9.1	The daily running charts and the monthly summaries of the pool of vehicles had been prepared and submitted to the Auditor General on due date.	Complied		
9.2	The condemned vehicles had been disposed within a period of less than 6 months after condemning.	Complied	There were no such vehicles.	
9.3	The vehicle log books had been updated and maintained	Complied		
9.4	Actions have been taken in terms of FR 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 bookshave been transferred after the lease term	Complied		
10	**Management of Bank Accounts**	Complied		
10.1	The bank reconciliation statements had been prepared, verified and submitted for the audit by the due date.	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years have been settled.	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month.	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year has been settled in terms of F.R. 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled.	Complied		

13	**General Deposit Account**			
13.1	Action had been taken as per FR 571 in relation to disposal of lapsed deposits.	Complied		
13.2	The control account for general deposits had been updated and maintained	Complied		
14	**Imprest Account**	Complied		
14.1	The balance in the cash book at the end of the year under review had been remitted to TOD.	Complied		
14.2	The ad-hoc sub imprests issued as per FR 371settled within one month from the completion of the task.	Complied		
14.3	The ad-hoc sub imprests had been issued in such a way not exceeding the approved limit as per FR 371.	Complied		
14.4	The balances of the Imprest Account had been reconciled monthly with the Treasury books.	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations.	Not complied	Not a Profit earning institution	
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account.	Complied		
15.3	Reports of arrears of revenue had been forwarded to the Auditor General in terms of FR 176	Not complied	Not a Profit earning institution	
16	**Human Resource Management**			
16.1	The staff had been maintained within the approved cadre.	Complied		
16.2	All members of the staff have been issued a	Complied		

	duty list in writing.			
16.3	All reports have been submitted to the MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of Information to the Public**	Complied		
17.1	An information officer has been appointed and a proper register of provided information is updated and maintained in terms of Right to Information Act and Regulation.	Complied		
17.2	Information about the institution have been provided to the public in the website and facilities for public commendations/allegations have been provided through the website/ alternative means.	Complied		
17.3	Bi-annual or Annual reports have been submitted as per section 08 and 10 of RTI	Complied		
18	**Implementing the citizens charter**			
18.1	A Citizens' Charter/Client's Charter has been formulated and implemented by the institution in terms of the circular no. 05/2008 and 05/2018 (1) of the Ministry of Public Administration and Management.	Complied		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation and implementation of the Citizens' Charter/Client's Charter as per paragraph 2.3 of the said circular.	Complied		
19	**Preparation of the Human Resource Plan**	Complied		

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 format 01 of the aforesaid circular.	Not complied	It has been informed that it is not necessary to sign performance agreements as per P.A.C. 2/2018(1).	
19.4	A senior officer was appointed and assigned the responsibility of preparing 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		