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செயலாற்றுகை அறிக்கை
PERFORMANCE REPORT
2022

රජයේ තක්සේරු දෙපාර්තමේන්තුව
அரசாங்க விலைமதிப்புத் திணைக்களம்
GOVERNMENT VALUATION DEPARTMENT

GOVERNMENT VALUATION DEPARTMENT

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Hon. Ranil Wickramasinghe
Minister of Finance, Economic Stabilization
&
National Policies

Mr. K.M. Mahinda Siriwardhana
Secretary to the Treasury

Ms. P.D.D.S. Muthukumarana
Government Chief Valuer

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1 CHAPTER ONE – INSTITUTIONAL PROFILE

1.1 INTRODUCTION

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

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

During this time Diploma in Valuation, at the Ceylon Technical College was started with the view of providing professionalism to the valuation field. Degree in Estate Management, which is the professional course of study for valuers, was set up in 1972 in the University of Colombo and from the following year at Vidyodaya University (now University of Sri Jayewardenepura). Even today, this is the main source of producing professionals to the department. The basic recruitment level to the department increased to degree level and only the holders of BSc. (Special) Estate Management and Valuation are taken to the department now.

The Government Valuation Department makes a significant contribution towards the socio economic development of the country, which is known to the general public at large. Our predecessors, gone through a history of more than **99** years, have with their profound knowledge and expertise, left for us an esteem professional institution in the public sector

maintaining traditions and high standards in valuation and estate management. Methodology built up with dedication, proper decorum and professionalism indicate to us how we could best conduct ourselves to provide services as professional valuers with dignity and of highest order.

This Performance & Accountability Report is the culmination of preamble of the department with its objectives and activities, Highlights of the performance measures of the Department and our progress in comparison with actual results against targets and goals set in our annual performance plan, which we developed in view of getting assistance in carrying out mission towards socio economic development to the country and the Financial Management Processes of the Department, which began with planning strategies, continued through formulation, execution and justification of the budget of the Department to the Ministry of Finance of Sri Lanka. This report is being prepared pursuant to the requirements of the Financial Regulations of Government of Sri Lanka and covers activities of the Department during year 2022.

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

"Our Vision"

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

"Our Mission"

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

Our Objective

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

Our Main Responsibility

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

1.3 KEY FUNCTIONS

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

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

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

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

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

2. **Miscellaneous Capital Valuations of Immovable and Movable properties for various purposes.**

   2.1 Valuations of purchases and disposals under private treaty.

   2.2 Valuations for long term (99 Yrs.), medium term (50 Yrs.), short term (30 Yrs.) and other lease purposes.

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

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

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

   2.6 Assessment of compensation under Disaster Management situation

3. **Valuations under legal enactments**

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

4. **Rental Valuations**

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

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

5. Asset Valuations

1. Asset valuations for State and Semi-Government institutions for accounting purpose.
    - State Assets
    - Corporate Assets
    - Public enterprises & Provincial Council Assets

6. Rating Valuations

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

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

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

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

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

7. Providing Advisory services and expert evidences

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

7.2 Rent Boards sittings as the ex-officio member.

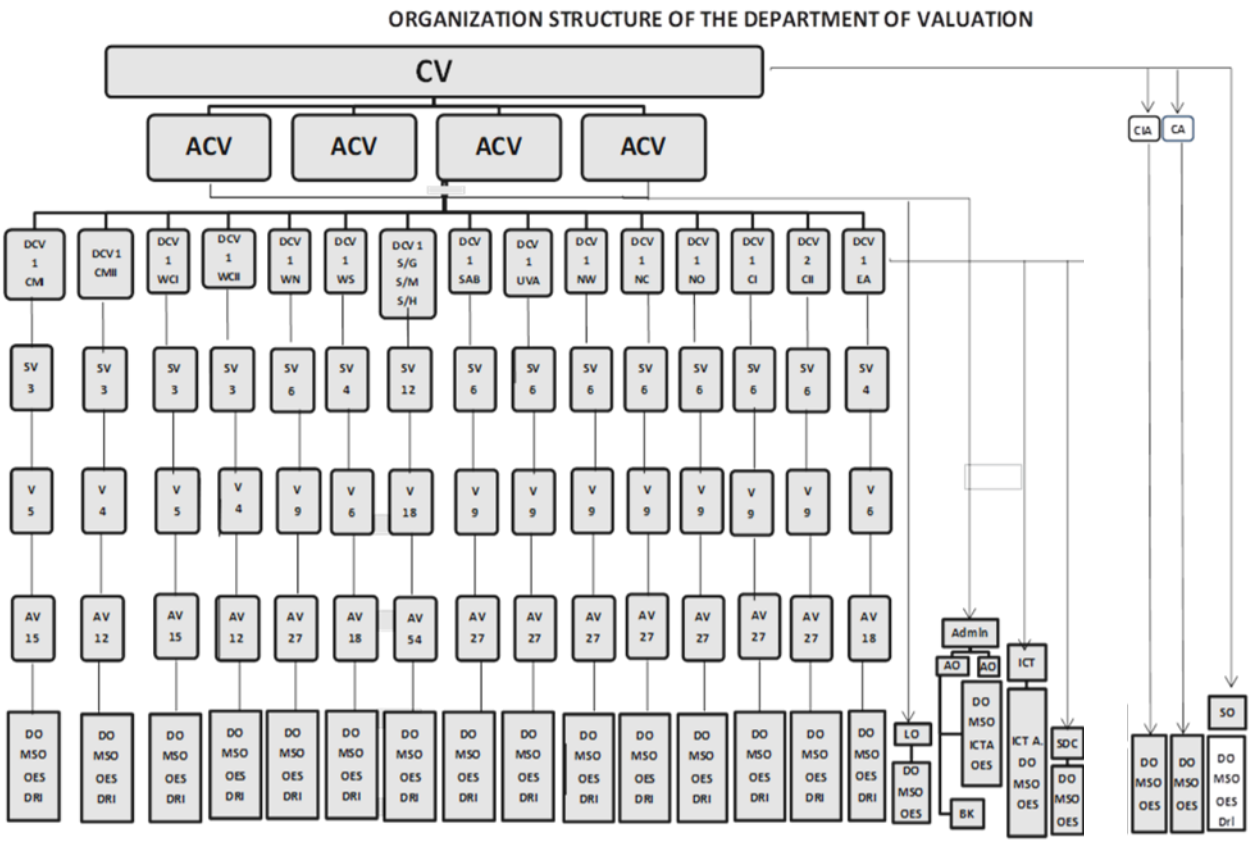
7.3 Represent the Chief Valuer on Land Acquisition Board of Review (LABR).

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

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

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

1.4 ORGANIZATIONAL STRUCTURE



* Note - Abbreviations attached

Abbreviations

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

1.5 REGIONAL OFFICES

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

1.6 MEASURING & REPORTING FINANCIAL PERFORMANCE

Department Circular 2020/02	2018	2019	2020	2021	2022
Actual Fees called (Rs.)	142,902,142.00	277,137,469	175,740,186.77	308,346,197.27	269,155,386.68
Hypothetical Fees for non-charging (Rs.)	80,000,000.00	807,239,233	684,268,966.25	954,954,671.81	1,115,333,522.59

2 CHAPTER TWO – PROGRESS AND THE FUTURE OUTLOOK

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

Valuation Type	Achieved units 2022	Achieved percentage 2022	Target units 2023
1.1 Preparation of valuations for the payment of compensation under section 17(1) - **LA**	8573	55%	7428
1.2 Preparation of Condition Reports for the lands which are acquired for urgent development purposes under Section 38 (a) - **CR**	9368	268%	5932
1.3 Preparation of estimates of compensation for the allocation of funds, in respect of lands to be acquired under the Land Acquisition Act.- **LE**	520	76%	631

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

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

Valuation Type	Achieved units -2022	Achieved percentage 2022	Target units 2023
Valuation of immovable and movable property for various purposes including, purchases and disposals under private treaty, & lease purposes. – **LM**	30143	194 %	16816

Above achieved units include;

Organization	Number of Units
Land Reforms Commission	499
Urban Development Authority	455
Board of Investment of Sri Lanka	28
National Savings Bank	30
Mahaweli Authority of Sri Lanka	446
Ceylon Government Railways	846
Road Development Authority	414
National Housing Development Authority	468
Ceylon Electricity Board	66
National Water Supply and Drainage Board	40
Divisional Secretariat Offices	6391
Other Institutes	20460

2.3 VALUATIONS UNDER LEGAL ENACTMENTS

Valuation Type	Achieved units 2022	Achieved percentage 2022	Target units 2023
Valuations under Bribery Act - **BC**	0	no requests received within the year	requests made within the year
Valuations under Stamp Duty - **SD**	42	79 %	28

2.4 RENTAL VALUATIONS

Valuation Type	Achieved units 2022	Achieved percentage 2022	Target units 2023
4.1 Rental valuations on market/ economic rent of State quarters under Establishment Code XIX. - **RG**	4087	136 %	3005
4.2 Rental Valuations are furnished to the State and other Institutions, either in respect of their property holdings identified for letting out, or when such institutions require private property for their use and occupation. - **RP**	9538	126 %	8459

2.5 ASSET VALUATIONS

Valuation Type	Achieved units 2022	Achieved percentage 2022	Target units 2023
State Assets	2500	136 %	446
Corporate Assets	5826	98 %	1000
Public enterprises & Provincial Council Assets	12555	98 %	4734

- State Asset Valuations were requested from 40 Numbers of Ministries/Departments while handling of 400 Number of files.
- Co-operate Asset valuations were requested from 29 Number of cooperate bodies handling of 166 Number of files.

2.6 RATING VALUATIONS

Valuation Type	Achieved units 2022	Achieved percentage 2022	Target units 2023
Mass Rating Assessment Preliminary Survey - **PS** Final Inspections - **FI** Preliminary Survey & Final Inspections Same time	 31897 29150 129972	 45 % 51 % 31 %	 24429 22771 598912
Provides professional assistance in determination of objections made in respect of such assessments by aggrieved rate payers. - **RO**	3185	49 %	4760
Provide Valuations for the intermediate ownership changes in respect of such assessments. - **RA**	25754	101 %	25042
Provide Valuations for the intermediate new constructions in respect of such assessments - **RB**	1866	103 %	2013

During 2022 Mass Rating Assessment of 15 No's local authorities were submitted after completion. And 13 numbers local authorities are still in process.

2.7 ADVISORY SERVICES

Type of Advisory Services	Number of participants
Rent Board sittings were done as the ex-officio member	189
Land Acquisition Resettlement Committee (LARC)	1412
Special Land Acquisition Resettlement Committee (Super LARC)	304

2.8 PERFORMANCE OF THE LEGAL SECTOR

Type of Cases	Received	Heard
Land Acquisition Board of Review	661	264
Cases handled before Supreme Court	30	03
Cases handled before Court of Applied	39	07
Cases handled before Human Rights Commission	07	02
Cases handled before District Courts	96	00
Cases handled before Magistrate's Court	03	00

2.9 SUMMARY OF SPECIAL PROJECTS EXECUTED

Special projects engaged for the year 2022

Number	Region	Project
1	Colombo Metro 1	Slave Island Development project
		Mattakkuliya Bridge
		New Kelani bridge to Rajagiriya built on canals highway
		New Kelani bridge to Rajagiriya built on canals highway
		New Kelani bridge to Rajagiriya built on canals highway
		Slave Island Development project
		Mattakkuliya Bridge
		New Kelani bridge to Rajagiriya built on canals highway
		New Kelani bridge to Rajagiriya built on canals highway
2	Colombo Metro2	Kirulapana Godagama Road Development
		Wayresgaga Rain Water drainage and Environment Development
		New Kelani bridge to Rajagiriya built on canals highway
		Buthgamuwa road
		Kiththam Pahuwa Ela
		Orugodawaththa Ambathale Road
3	Western central1	Wayarasgaga Project
		Piliyanda Maharagama road Development
		Moratuwa Rawathawaththa roundabout to Kospalena
		Kirulapana Godagama Road Development
		Colombo Horana Road Development
		Wayarasgaga Project Dehiwela
		Kohuwelagaga Project
		Walgama Diyagama
		Godagama Kirulapana
		Walgama Diyagama
		Kottawa Bope
		Science and Technology urban project
4	Western Central 2	Kaduwela Athurugiriya road Development
		Walgama Diyagama road Development

		Robert Goonawardana road Development
		Kaduwela Athurugiriya road Development
		Palawaththa Athurugiriya road Development
		Kaduwela Athurugiriya road Development
		Godagama Kirulapana road Development
		Walgama Diyagama road Development
		Godagama Kirulapana road Development
		Walgama Diyagama road Development
		Kottawa Bope road Development
		Science and Technology road Development
5	Western north	Central expressway road project
		Colombo Kandy road Nittabuwa To Pasyala road Project
		Pasyala Junction
6	Western south	Ruwanpura Expressway Road Ingiriya Horana
7	Matara	Colombo Hambanthota Wellwaya 165+500+ to 166+100
		Central Expressway
		Colombo Hambanthota Wellwaya 165
		Thihagoda kamburupitiya Mawarala road Development
		Thihagoda kamburupitiya Mawarala
		Radampala urban Development
		Dikwella Beliaththa
8	Galle	Galle Baddegama Road Development
9	Hambantota	Southern expressway
		Mirijjiwela Suriyawewa
		Gonnoruwa Badagiriya Keliyawelena road Development
		Walasmulla urban Development
		weeakatya urban Development
		Hambantota urban Development
		Hambantota roundabout
		Beliaththa roundabout
		Raluwa manumwaththa road Development
10	Central1	Kirimatiya kandy road
		Ampitiya Pichchamal waththa
		Badulla chenkaladi Road
		Central Expressway
11	Central2	Central Expressway IV
		Moragahakanda Project
		Wayamba Ela Project
		Kurunegala Habarana Express Railway
12	Rathnapura	Ehaliyagoda Dehiowita Road
		Rathnapura road devo
		Rakwana Madampe Deniyaya Road
13	Kegalle	Deraniyagala Dehiowita Road Development

		Ehaliyagoda Dehiowita Road Development
		Mawanella road Development
		Bulathkohupitiya Karawanella road Development
		Central Expressway project
		Basnagoda reservoir
		Awissawellla Hatton Nuwaraeliya Road
14	Uva	Badulla Chenkaladi road Development project
		Thalpitigala
		Bandarawela Balangoda Badulla Road Development project
		Uma oya multitasking Development
		Morana reservoir project
15	North Western	Central Expressway project
		Habaran Railway project
		Wayamba Ela
16	Anuradhapura	Yan oya project
		Nort central Province Maha ela project Anuradhapura
		Kiri Oya Alimankada
		Kaduruwela Urban Development Project
		Elahera ela Project
		Van ela c5
		Isurumuniya Wessagiriya
		Kaduruwela
		Nawanagaraya
		Puwakgaha ulpatha wewa Development project
		Yan oya wam iwura
		C 8 Ela project
17	Eastern	Badulla Chenkalady Road Improvement Project
		Rambukkanoya Project
		Yan Oya Reservoir
		Road Widening Project

3 CHAPTER THREE – OVERALL FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2022

3.1 STATEMENT OF FINANCIAL PERFORMANCE

ACA -F

Statement of Financial Performance
for the period ended 31st December 2022

Budget 2022 Rs.		Note	Actual 2022 Rs.	Actual 2021 Rs.	
-	**Revenue Receipts**		234,658,165	115,316,600	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	234,658,165	115,316,600	
-	**Total Revenue Receipts (A)**		234,658,165	115,316,600	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		363,500,000	966,664,993	ACA-3
-	Deposits		12,270,125	60,116,645	ACA-4
-	Advance Accounts		32,326,884	34,139,173	ACA-5
-	Other Main Ledger Receipts		-	119,601,489	
-	**Total Non Revenue Receipts (B)**		**408,097,009**	1,180,522,300	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**642,755,175**	1,295,838,900	
	Remittance to the Treasury (D)		-	54,297,969	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**642,755,175**	1,241,540,932.00	
	Less: Expenditure				
-	**Recurrent Expenditure**				
451,500,000	Wages, Salaries & Other Employment Benefits	5	414,710,204	373,503,388	
87,500,000	Other Goods & Services	6	100,669,990	98,971,217	ACA-2(ii)
9,000,000	Subsidies, Grants and Transfers	7	8,555,405	8,319,044	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	33,030	-	
548,000,000	**Total Recurrent Expenditure (F)**		**523,968,629**	480,793,649	
	Capital Expenditure				
7,500,000	Rehabilitation & Improvement of Capital Assets	10	9,911,954	10,739,522	
21,000,000	Acquisition of Capital Assets	11	3,226,345	32,596,948	
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	
700,000	Capacity Building	14	697,702	2,058,903	
500,000	Other Capital Expenditure	15	-	566,474,993	
29,700,000	**Total Capital Expenditure (G)**		**13,836,001**	611,870,366	
	Deposit Payments		14,222,088	106,226,556	ACA-4
	Advance Payments		25,429,456	36,124,024	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		39,651,543	142,350,580	
	Total Expenditure I = (F+G+H)		577,456,173	1,235,014,595	
	Balance as at 31st December J = (E-I)		65,299,002	6,526,337.00	
	Balance as per the Imprest Reconciliation Statement		65,299,002	6,526,337	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			-	-	

3.2 STATEMENT OF FINANCIAL POSITION

ACA-P

Statement of Financial Position
As at 31st December 2022

	Note	Actual 2022 Rs	2021 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	430,183,481	426,082,909
Financial Assets			
Advance Accounts	ACA-5/5(a)	86,322,026	93,219,455
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		516,505,507	519,302,364
Net Assets / Equity			
Net Worth to Treasury		83,866,680	89,112,146
Property, Plant & Equipment Reserve		430,483,481	426,082,909
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	2,155,346	4,107,308
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		516,505,507	519,302,364

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ....07.... to....28 and Annexures to accounts presented in pages from ..29. to ....39... form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements 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	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	Designation :
Date : 28/12/2023	Date : 22/02/2023	Date : 24/04/23

K.M.M. Siriwardana
Secretary to the Treasury and
Secretary to the Ministry of Finance,
Economic Stabilization and National Policies
The Secretariat
Colombo 01.

P. D. D. S. Muthukumarana
Government Chief Valuer
Valuation Department
No. 748, Maradana Road,
Colombo 10.

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

2

3.3 STATEMENT OF CASH FLOWS

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2022

	Actual	
	2022 Rs.	**2021 Rs.**
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	234,658,165	115,316,600
Profit	-	-
Non Revenue Receipts	-	119,601,489
Revenue Collected on behalf of Other Revenue Heads	29,594,700	12,225,054
Imprest Received	363,500,000	966,664,993
Recoveries from Advance	26,137,084	34,139,173
Deposit Received	12,270,125	60,116,645
Total Cash generated from Operations (A)	**666,160,075**	**1,308,063,955**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	515,380,194	472,474,605
Subsidies & Transfer Payments	8,588,435	8,319,044
Expenditure incurred on behalf of Other Heads	65,154,141	18,751,392
Payment from Revenue on behalf of other revenue Heads	38,312,500	
Imprest Settlement to Treasury		54,297,969
Advance Payments	17,424,685	36,124,024
Deposit Payments	14,222,088	106,226,556
Total Cash disbursed for Operations (B)	**659,082,042**	**696,193,590**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**7,078,033**	**611,870,366**
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:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	7,078,033	611,870,366
Total Cash disbursed for Investing Activities (E)	**7,078,033**	**611,870,366**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(7,078,033)**	**(611,870,366)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
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)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 PERFORMANCE OF THE REVENUE COLLECTION

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount Rs.	As a % of final Revenue Estimate
2003.02.09	Valuation fee	83,000,000	83,000,000	234,658,165.47	282.72 %

3.5 PERFORMANCE OF THE UTILIZATION OF ALLOCATION

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	548,000,000	548,000,000	523,968,629	96%
Capital	297,000,000	29,700,000	13,836,001	47%

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

Serial No	Allocations Received from which Ministry / Department	Purpose of the Allocations	Allocations		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
01	Ministry of Public services, Provincial Council and Local Government	Graduate Trainee Allowances	64,010,440.00		62,975,690,.00	99%
02	Ministry of Highways	Assistant Valuers Training Allowances	2,772,000.00		2,064,000.00	75%
03	Ministry of Highways	Ruwanpura Highway Project administration Allowances	60,000.00		60,000.00	100%

3.7 AUDITOR GENERAL'S REPORT

Refer Annexure 01 for Auditor General's Report.

4 CHAPTER FOUR - PERFORMANCE INDICATORS

4.1 PERFORMANCE INDICATORS OF THE DEPARTMENT

Specific Indicator	Actual output as a percentage of the expected			
	100%-90%	75%-89%	50%-74%	50 % <
Condition Report	268 %			
Land Acquisition			*55 %	
Land Estimate		76 %		
Land Miscellaneous	194 %			
Rent Private	126 %			
Rent Government	136 %			
Preliminary Survey				*45 %
Final Inspection			*51 %	
Re-Assessment lands	101 %			
Re-Assessment of Buildings	103 %			
Rating objections				*49 %
State Assets	136 %			
Corporate Assets	98 %			
Public enterprises & Provincial Council Assets	98 %			

***Field inspection problems were arisen due to the Covid Pandemic situation and the fuel crisis.**

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

5.1 THE IDENTIFIED RESPECTIVE SUSTAINABLE DEVELOPMENTS GOALS

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
Goal 03	Good Health and Well being	Productivity Training Program			100%
Goal 04	Quality Education	I. Machinery Valuation	-		
		II. Agriculture Valuation			75 %
		III. Special Properties			75%
		IV. Business Valuation		55 %	
		V. Quantity Survey	18 %		
Goal 08	Decent Work and Economic Growth	I. Valuer Performance Indicator			Excellent 18.24 (Excellent index – 17.5 or higher)
		II. Assistant Valuer Performance Indicator			Above Average 16.19 (12.5 – 17.49 above average index)

6 CHAPTER SIX - HUMAN RESOURCE PROFILE

6.1 CADRE MANAGEMENT

Serial No.	Designation	Approved cadre New	Existing Cadre	vacancies
Senior	Government Chief Valuer	1	1	0
	Additional Chief Valuer	4	1	3
	Director (Admin)	1	1	0
	Deputy Chief Valuer	16	8	8
	Chief Accountant	1	1	0
	Chief Internal Auditor	1	1	0
	Accountant	1	0	1
	Senior Valuer	80	9	71
	Valuer	120	68	52
	Legal Officer	2	2	0
Tertiary	Administrative Officer	2	2	0
	Translator (Sinhala - Tamil)	1	0	1
	ICT Officer	2	0	2
	Assistant Valuer	560	232	328
Secondary	Development Officer	104	201	Pending Approval 97
	ICT Assistant	3	2	1
	Management Service officer	105	91	14
	**Management Assistant Departmental	7	7	0
Primary	Drivers	21	18	3
	Office Employment Service	76	76	0
	**Office Employment Service Departmental	0	3	0
	Bungalow Keeper	4	3	1
	Total	1112	727	485

*** Departmental employees who were working in the State Ministry of Economic and Policy Development have been assigned to the Valuation Department by the Finance Ministry Secretary.

6.2 OUTSTANDING WORK (UNITS)

Valuation Type		January	February	March	April	May	June	July	August	Sepetembe	October	November	December
General	Condition Reports	126	178	327	292	189	293	364	363	368	249	241	193
	Land Acquisitions	2972	2997	2718	2870	2521	3038	3020	3106	3033	2755	3034	2547
	Land Estimates	239	238	273	309	356	334	325	309	304	306	315	352
	Land Miscellaneous	3260	3194	3229	3644	3460	4175	3546	3119	3394	3403	4721	4146
	Stamp Duty	61	37	34	55	23	33	26	26	26	26	79	29
	Bribery Case	0	0	0	0	0	0	0	0	0	0	28	0
	Rental Private	2063	1664	2103	2175	2278	2187	1919	2276	2848	2886	2555	2864
	Rental Government	839	960	1483	1319	1339	1215	1312	1196	1441	1611	1825	1736
Total		9560	9268	10167	10664	10166	11275	10512	10395	11414	11236	12798	11867
Rating	Re-Assesment	1717	1463	1923	2535	2454	2439	2151	3410	3535	3359	5132	7435
	Re-Assesment of Building	346	442	418	239	234	312	323	375	383	376	415	1323
	Rating Objection	83	90	102	15	200	17	30	56	136	82	82	35
Total		2146	1995	2443	2789	2888	2768	2504	3841	4054	3817	5629	8793

- Mass Rating outstanding - Approximately 2.8 million properties within 170 Local Authorities islandwide.

6.3 HUMAN RESOURCE DEVELOPMENT

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

Training Programme as at 31.12.2022

No:	Name of the Programme	No of participants	Duration of Programme (Hours)	Total Investment		Nature of Programme (Local/Foreign)	Learning outcomes
				Local (Rs)	Foreign (Rs.)		
I.	Training programme for Progress Review and use of the related tool (PR)	47	1 1/2	Free		Local	• Progress review workload and use of related tools
II.	Rating reassessment - Western Province -2022	37	18	Free		Local	•Identifying and numbering of properties related to rating reassessment •Field survey and Practical Sessions
III.	Recruitment on the basis of experience and merit for the post of Class I Grade III in the Category of Executive Officers in the Sri Lanka Valuation Service-2022	62	36	112,091.50		Local	•Valuation Unit & Unit Management •Department Data Record System/File Numbering system (External and Internal File Nos.) / Register maintenance /Movement cards /Color codes • Administration of Valuation Unit • Financial Management of Valuation Unit • Vehicle Valuation • Valuation for Rental Purpose • Progress Control System & Proposed E/Valuation System • Valuation for Investment Purpose Urban Development Authority/ Board of Investment & Others • Valuation for Lease Purpose (Annual/Long Term)& Improved and Unimproved Value •Land Acquisition & Valuation Procedure with Practical Session

							• Valuation for Bribery and Other Court Cases • State &Co-operate Asset Valuation • Database Management (Land Sales & Rentals) • Valuation for Fund Allocation and Preparation of Condition Report with Practical Session • Preparation for Land Acquisition and Board of Review Cases • Valuation for Rating Purposes **&** Rating Objection • Valuation for Stamp Duty and Capital Gain Tax • Procedure before Land Acquisition and Resettlement Committee & experiences • Procedure for attending rent board, Bribery commission / Financial Crimes Investigation Division /Human Right Commission / Right to Information Commission • Practical Session - Land Acquisition and Board of Review
IV.	Three-day workshop on Establishment Code and Financial Regulations	140	18	37,500.00		Local	•Code of Institution and Rules of Procedure •Financial Regulations and Government Procurement Process • Chapters of Establishment Code ▪ I - General o Interpretation o Circulates amendments to the Establishments Code o Exercise of powers ▪ II - Recruitment procedures and appointment o Recruitment Procedure in Service Constitution o Letters of appointment o Recruitment o Acting in position according to seniority ▪ III - Transfers ▪ IV - Grant of Monthly Pay, Temporary Status, Permanent Status and Pensionability ▪ V- Release, Reversion and Termination of Employment ▪ VI - Service Records, Reports and Certificates ▪ VII - Salaries ▪ VIII - Overtime, Holidays, Holiday Pay and Allowances ▪ XII - Leave ▪ XIII -Railway Warrants ▪ XIV - Service Records, Reports and Certificates ▪ XVII - Concessionary Season Tickets

							▪ XXIV - Salary Loans/ Advances ▪ XXV - Concessions to Members of Trade Unions ▪ XXVI - Medical Attention and Medical Examination of Officers for Physical Fitness ▪ XXXIII - Legal Advice and Legal Actions XLVII - General Conduct and Discipline XLVIII - Rules of Disciplinary Procedure
V.	Quantity Surveying Short term Course	60	90/150	200,000.00		Local	**Principles of measurement** • Introduction about SLS 573 • Introduction about taking quantities • Taking measurement **Measurement I** • Taking off quantities for single story's building • Abstract and direct billing • Prepare bill of quantities **Measurement II** • Taking off quantities for two story's building • Prepare reinforcement (Bar) schedule • Identify various elements of a building and standard method of measurement used in Sri Lanka for building construction **Preparation of rate estimate** • Cost of labor, material and plant, synthesis of unit rates • Prepare unit rates • Unit estimating, gross/net pricing, net /gross estimating **Case study** • Prepare bill of quantities for single story building • Prepare building of quantities for concrete frame structure of multi stories building
VI.	Language Course as per Public Administration Circular 18/2020 – Tamil	157	150 & 200	Free		Local	• Central II Office - Auditorium - 200 Hours Course • Galle District Secretariat - 150 hours course • Anuradhapura District Secretariat-200 Hours Course • 200 hours course via online • Eastern Province District Secretariat - 150 hours course • Kundasala Divisional Secretariat - 150 hours course
VII.	International conference organized by University of Sri Jayewardenepura (ICREMV-2022)	371	12	300,000.00			• Real estate valuation and uncertainty • Real Estate development and management • Real Estate finance and investment • Urban and regional planning • Sustainable real estate

							• Digital Future of the built environment and smart real estate • Professional ethics codes of conduct in the real estate industry • Future of real estate market in Asia • Industry dialog *Getting to know ESG **(**Environment, Social, Government) *Adopting ESG factor in property valuation challenging practice *Role of governance in real estate management in local government authorities *Maintaining a healthy real estate business as a crisis management tool • Impact of Information and Communication Technology on operational Efficiency of Super Markets in Colombo District, Sri Lanka • GIS- Based Vulnerability Analysis of Fish Drying Cottage Industry; Reference to Kudawella of Tangalle Pradeshiya Sabha, Sri Lanka • Integration of BIM and GIS into Cost Approach of Real Estate Valuation • Implementing DCF Method of Valuation for Valuing Income Producing Properties in Sri Lanka: A Delphi Study • Analysis of Social and Cultural Impacts due to New City Development: Case Study in Hambantota Divisional Secretariat Area • Analysis of Causes on Traffic Congestion in a Suburban Area: Case Study in Ragama Town Centre • An Empirical Study on Valuers Perspective on Mitigating Material Uncertainty in Valuation • Perception of Coworking Spaces: IT Sector workers in Sri Lanka •Factors Affecting the Sustainable Urban Planning and City Development in Trincomalee Urban Council Area
VIII.	Mobile App of e-Valuation System	99	18	47,400.00		Local	• Practical Knowledge on e-Valuation Mobile App
IX.	Recruitment on the basis of experience and merit for the post of Class I Grade III in the Category of Executive Officers in the	50	6	Free		Local	• Valuation Systems and Principles in practice • Statutory Valuations * Valuation under the Land Acquisition Act etc., * Valuation of Agricultural * Mineral Resources

	Sri Lanka Valuation Service-2022						* Valuation of Assets and Goodwill • Application of Departmental Orders and Circulars in the management of valuation units • Duties of Public Management Assistants and supporting staffs •Progress Control of the Unit • Relationship with the Regional Valuer, • Delegation of Powers in the financial management • Establishment Matters in the Unit • Security of the Unit and the Disciplinary Procedure.

7 CHAPTER SEVEN – COMPLIANCE REPORT

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following Financial statements/ accounts have submitted on due date**			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading & Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Not Relevant		
1.6	Others	-		
2	**Maintenance of books & Registers (FR.445)**			
2.1	Fixed assets register has been maintained & update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has been maintained & update	Complied		

2.3	Register of Audit queries has been maintained & update	Complied		
2.4	Register of Internal Audit reports has been maintained & update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register of cheques and money orders has been maintained & update	Complied		
2.7	Inventory register has been maintained & update	Complied		
2.8	Stocks register has been maintained & update	Complied		
2.9	Register of Losses has been maintained & update	Complied		
2.10	Commitment register has been maintained & update	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been maintained & update	Complied		
3	**Delegation of functions for financial control (FR.135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparations Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		

4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134 (2) DMA / 1 - 2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's office in terms of Paragraph 07 of the Asset Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016	Complied		

8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General in due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and update	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public administration Circular No.30/2016 of 29.12.2017	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	-		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			

11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the years as per the FR 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The allocation had been taken as per F.R. 571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Impress Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub impress issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub impress had been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the impress account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff had been issued a duty list in writing	Complied		

16.3	All reports have been Submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and update in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by website or alternative measures and has it been facilitated to appreciate/ allegation to pubic against the public authority by this website or alternative measures	Complied		
17.3	Bi-Annual and annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens Charter**			
18.1	A citizens charter/ Citizen client's charter has been formulated and implemented by the Institution by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation of Citizen Charter / Citizen client's charter as per paragraph 2.3 of the circular	Complied		
19	**Preparations of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	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 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		

8 ANNEXURE 01

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය எனது இல. My No. TPD/D/GVD/02/22/18 ඔබේ අංකය உமது இல. Your No. දිනය திகதி Date 2023 මැයි 22 දින

ගණන්දීමේ නිලධාරී

තක්සේරු දෙපාර්තමේන්තුව

ශීර්ෂය 251- තක්සේරු දෙපාර්තමේන්තුවේ 2022 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 251 - තක්සේරු දෙපාර්තමේන්තුවේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2022 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 තක්සේරු දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේ දී 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.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, මූල්‍ය ප්‍රකාශනවලින් 2022 දෙසැම්බර් 31 දිනට තක්සේරු දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා 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.
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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. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ 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 **මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම**

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා 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.

1.4 **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 ප්‍රමාණාත්මක භාවය 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 සැලැසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම් ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය 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 ඇගැයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

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

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

1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 ආදායම්

2022 මූල්‍ය ප්‍රකාශනවල ඇතුලත් හිඟ ආදායම් ප්‍රකාශයේ (ACA – 1(i)) තොරතුරු අනුව කපාහරින ලද හිඟ ආදායම රු.20,878,937 ක් ද පෙර වර්ෂ වලට අදාල හිඟ අයකර ගැනීම් රු.101,538,604ක් ද ලෙස දක්වා ඇතත් 2022 වර්ෂයේ හිඟ ආදායම් වාර්තාවට අනුව එය පිළිවෙලින් රු.4,070,381ක් හා රු.118,347,160 ක් බව නිරීක්ෂණය විය.

1.6.2 පුනරාවර්තන වියදම්

පුද්ගල පඩිනඩි හා මෙහෙයුම් වියදම් රු.514,405,063ක් වුව ද එය මුදල් ප්‍රවාහ ප්‍රකාශයේ රු.515,380,194ක් ලෙස වැඩියෙන් දක්වා තිබීමෙන් මෙහෙයුම් ක්‍රියාකාරකම්වලින් ජනිත වූ ශුද්ධ මුදල් ප්‍රවාහය රු.975,131කින් අඩුවෙන් දක්වා තිබුණ බව නිරීක්ෂණය විය.

1.6.3 මූලධන වියදම්

මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම් යටතේ "භෞතික වත්කම් ඉදිකිරීම් හෝ මිලදී ගැනීම් හා වෙනත් ආයෝජන අත්කර ගැනීම්" ලෙස රු.7,078,033ක මුදල් ගලායාමක් දක්වා තිබුණ ද, ශේෂ පිරික්සුමට අනුව එය රු.8,053,162ක් වුයෙන් මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ගලායාම් රු.975,129කින් අඩුවෙන් දක්වා ඇති බව නිරීක්ෂණය විය.

1.6.4 මූල්‍ය නොවන වත්කම්

ගෙවීම් වවුචර් අනුව වර්ෂයේ යන්ත්‍ර හා උපකරණ මිල දී ගැනීම් රු. 3,226,345 ක් වුව ද භාණ්ඩාගාර පරිගණක මුද්‍රිත SA 82 අනුව යන්ත්‍ර හා උපකරණ මිල දී ගැනීම් රු. 3,045,283 ක් වුයෙන් රු.181,062 ක නොසැසඳීමක් විය. සමාලෝචිත වර්ෂය තුළ ගෙවීම් කර ඇති වායුසමීකරණ යන්ත්‍ර 02ක වටිනාකම් වූ රු.181,062ක් ආරම්භක ශේෂයට ගලපා තිබීම නොසැසඳීමට හේතු වී ඇති බව නිරීක්ෂණය විය.

1.6.5 ශුද්ධ වත්කම්/ස්කන්ධය

රාජ්‍ය ගිණුම් මාර්ගෝපදේශයේ 7.8 ඡේදයේ සඳහන් උපදෙස් අනුව, අත්තිකාරම් ගිණුම්වල වටිනාකමින් තැන්පත් ගිණුම්වල වටිනාකම අඩු කිරීමෙන් මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශයේ භාණ්ඩාගාරය වෙත ශුද්ධ වත්කම් අගය ගණනය කළ යුතු වුව ද, මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශයේ අත්තිකාරම් ගිණුම් වටිනාකම වූ රු.86,322,026කින් තැම්පත් ගිණුම් වටිනාකම වූ රු.2,155,346ක් අඩු කළ පසු ශුද්ධ වත්කම් අගය රු.84,166,680ක් වියයුතු වුවද, එය රු.83,866,680ක් ලෙස වටිනාකම රු.300,000කින් අඩුවෙන් දක්වා තිබුණි.

1.6.6 දේපල පිරියත හා උපකරණ සංචිතය

මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශයේ මූල්‍ය නොවන වත්කම් යටතේ දේපළ පිරියත හා උපකරණ රු.430,183,481ක් ලෙස දක්වා තිබුණ ද දේපළ පිරියත හා උපකරණ සංචිත වටිනාකම රු.430,483,481ක් ලෙස රු.300,000කින් වැඩියෙන් දක්වා තිබුණි.

1.6.7 තැන්පතු ගිණුම් ශේෂ

6000-0-0-013-0-158-0 දරන පොදු තැන්පතු ගිණුමේ සමාලෝචිත වර්ෂය අවසානයට පැවති ශේෂය තුළ 2021 වර්ෂයට අදාළව රු. 822,362ක් හා 2022 වර්ෂයට අදාළව රු.541,400ක වශයෙන් එකතුව රු.1,363,762ක හඳුනා නොගත් ලැබීම් පැවති අතර ඒවා හඳුනාගෙන , ආදායමට ගැනීමෙන් තොරව පොදු තැන්පතු ගිණුමේ රඳවා ගෙන තිබූ බව නිරීක්ෂණය විය.

2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

(අ) මුදල් රෙගුලාසි 85(1) (ඇ) පරිදි හැකිතාක් තාත්වික සහ නිවැරදි ඇස්තමේන්තු පිළියෙල කිරීමට රාජ්‍ය ආදායම් ගණන්දීමේ නිලධාරීන් කටයුතු කළ යුතු වුවද සමාලෝචිත වර්ෂයේ ඇස්තමේන්තු ආදායම රු. මිලියන 83 ක් වුව ද තත්‍ය ආදායම් රැස්කිරීම රු.මිලියන 133.1 ක් වූයෙන් තත්‍ය ආදායම් හා ආදායම් ඇස්තමේන්තු අතර සියයට 60 වැනි ප්‍රමාණාත්මක විචලනයන් පවතින බව නිරීක්ෂණය වූ අතර ඉකුත් වර්ෂයේ එය සියයට 31 ක් වී තිබුණි.

(ආ) 2022 දෙසැම්බර් 31 දිනට බැංකු සැසඳුම් ප්‍රකාශය අනුව දැක්වෙන හඳුනා නොගත් ලැබීම් අවස්ථා 34කට අදාල එකතුව රු.379,674ක් හා පොදු තැන්පතු ගිණුම් අනුව අනාවරණය වූ හඳුනා නොගත් ලැබීම් රු.1,363,762ක් ද වශයෙන් එකතුව වූ රු.1,743,436ක මුදලක්

විධිමත් පරිදි හඳුනා ගෙන සමාලෝචිත වර්ෂය තුළ ආදායම් ලෙස ගිණුම් ගත කර නොතිබුණි.

(ඇ) 2022 දෙසැම්බර් 31 දිනට පැවති රු. 719,500,478 ක හිඟ තක්සේරු ගාස්තු ආදායමෙන් රු.583,464,653 ක් හෙවත් සියයට 81 ක් වර්ෂ 01 සිට වර්ෂ 14 ක් දක්වා කාල පරාසයක් තුළ හිඟව පවතින බව නිරීක්ෂණය විය.

(ඈ) සමාලෝචිත වර්ෂය තුළ දී පසුගිය වර්ෂය අවසානයට පැවති රු. 705,882,194 ක හිඟ ආදායමෙන් රු. 118,347,160ක් හෙවත් සියයට 16.8 ක් පමණක් අයකර ගෙන තිබූ බව නිරීක්ෂණය වූයෙන් හිඟ ආදායම් අයකර ගැනීමේ සැලකිය යුතු ප්‍රගතියක් නොමැති බව විගණනයේ දී නිරීක්ෂණය විය.

(ඉ) 2022 දෙසැම්බර් 31 දිනට ඉදිරිපත් කර තිබූ හිඟ ආදායම් වාර්තාව අනුව ආයතන අටකින් දිගුකාලයක් අයනොවී පවතින හිඟ ආදායම් රු.651,335,659ක් එනම් මුළු හිඟ ආදායමෙන් 90%ක් බව නිරීක්ෂණය විය.

(ඊ) 2022 දෙසැම්බර් 31 දිනට ඉදිරිපත් කළ හිඟ ආදායම් වාර්තාවේ සටහන් අංක 06ට අනුව ගාස්තු නිදහස් ආයතනවලින් අය විය යුතු ආදායම් රු.664,839ක් හිඟ ආදායම් ලෙස දක්වා තිබුණි.

(උ) ගාස්තු අයකිරීම සඳහා වූ දෙපාර්තමේන්තු චක්‍රලේඛ අංක 2020/02 අනුව වාණිජ හා වාණිජ නොවන ආයතන වශයෙන් ලැයිස්තු දෙකක් වන අතර තක්සේරු ගාස්තු කැඳවීමට හැකියාව ඇත්තේ වාණිජ ආයතන වලින් පමණි. සමාලෝචිත වර්ෂයට අදාලව ආයතන 06ක් එම ලැයිස්තු දෙකේම සඳහන් නොවූ ආයතන බව නිරීක්ෂණය වූ අතර වාණිජ හා වාණිජ නොවන ආයතන හඳුනා ගෙන ලැබියුතු තක්සේරු ආදායම් නිවැරදිව ගිණුම්ගත කිරීමේ ක්‍රමවේදයක් හඳුන්වා දී නොමැති බව විගණනයේදී නිරීක්ෂණය විය.

2.2 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

	නීති, රීති හා රෙගුලාසිවලට යොමුව	අනුකූල නොවීම
(අ)	මුදල් රෙගුලාසි 396 (ඇ)	නිකුත් කළ නමුත් ගෙවීමට ඉදිරිපත් නොවූ රු.33,325ක් වටිනා චෙක්පත් 14කට අදාළව මු.රෙ. ප්‍රකාරව කටයුතු කිරීමෙන් තොරව අංක 6000-0-0-013-0-158-0 දරන පොදු තැන්පතු ගිණුමට බැරකර තිබූ බව නිරීක්ෂණය විය.
(ආ)	2015 දෙසැම්බර් 23 දිනැති අංක 2015/019 දරන දෙපාර්තමේන්තු වක්‍රලේඛය	මූල්‍ය තක්සේරු කාර්යයන් සඳහා අත්තිකාරම් ලබාගැනීමේ දී උපකල්පිත වෙළඳ වටිනාකමෙන් සියයට 0.5ක් හෝ රු.10,000ක් යන අගයන් දෙකෙන් අඩු අගය අත්තිකාරම ලෙස ලබාගත යුතු වන අතර කුලී තක්සේරු සඳහා අත්තිකාරම් අයකර ගැනීමේ දී උපකල්පිත කුලී වටිනාකමෙන් සියයට 0.5ක් හෝ රු.5,000ක් යන දෙකෙන් අඩු අගය අයකර ගත යුතු වේ. මෙම අත්තිකාරම් ලබා ගැනීමේ දී උපකල්පිත තක්සේරු වටිනාකම පිළිබඳව සේවා දායකයා දැනුවත් නොකිරීම හේතුවෙන් සත්‍ය තක්සේරු බිල ඉදිරිපත් කිරීමේ දී අත්තිකාරම හා සත්‍ය තක්සේරු ගාස්තුව අතර විශාල විචලතාවක් පැවතීම නිසා අදාළ සේවාදායකයන් විසින් ගෙවීම් පැහැරහරින අවස්ථා පවතින බව නිරීක්ෂණය විය.

3 මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 කාර්යභාරයන් ඉටු නොකිරීම

(අ) 2022 වර්ෂයට අදාළව ඉදිරිපත් කළ කාර්යසාධන වාර්තාව අනුව 2022 වර්ෂය තුළ දී තක්සේරු දෙපාර්තමේන්තුවට නිම කිරීමට නොහැකිව ඉතිරි වූ පොදු තක්සේරු කිරීම් හා වරිපනම් තක්සේරු කිරීම් ගොනු පිළිවෙලින් 11,867ක් හා 8,793ක් පවතින බව නිරීක්ෂණය විය.

(ආ) 2022 දෙසැම්බර් 31 දින වන විට නීති අංශයට ලද අභියාචනා 836කින් 276ක් පමණක් විභාග වී ඇති බවත් එය මුළු ලද අභියාචනා සංඛ්‍යාවෙන් සියයට 33 ක් පමණක් වන බවත් නිරීක්ෂණය වූ අතර කාර්යන් නිම නොවූ අභියාචනා 560 ක් විය.

4. මානව සම්පත් කළමනාකරණය

අනුමත තනතුරු, සත්‍ය තනතුරු හා පුරප්පාඩු හා අතිරික්ත පිළිබඳ විස්තර පහත දැක්වේ.

සේවක ගණය	අනුමත	සත්‍ය	පුරප්පාඩු	අතිරික්ත
ජ්‍යෙෂ්ඨ මට්ටම	227	92	135	-
තෘතීයික මට්ටම	565	234	331	-
ද්විතීයික මට්ටම	219	301	15	97
ප්‍රාථමික මට්ටම	101	100	04	03
එකතුව	1112	727	485	100

මෙ සම්බන්ධයෙන් පහත නිරීක්ෂණයන් කෙරේ.

(අ) 2022 දෙසැම්බර් 31 දිනට අනුමත සේවක සංඛ්‍යාවෙන් තනතුරු 485ක් හෙවත් සියයට 43ක් පුරප්පාඩු පවතින බවත්, පුරප්පාඩුවලින් 331ක් හෙවත් සියයට 68ක් තෘතීය මට්ටමේ තක්සේරු කාර්යයන් ඉටු කරන නිලධාරීන් වන බවත් නිරීක්ෂණය විය.

(ආ) සමාලෝචිත වර්ෂය අවසානයට ද්වියිතීක මට්ටමේ සංවර්ධන නිලධාරීන් අනුමත සංඛ්‍යාවට වඩා 97 දෙනෙකුගේ අතිරික්තයක් පවතින බව නිරීක්ෂණය විය. ඒ සම්බන්ධයෙන් කළමනාකරණ සේවා දෙපාර්තමේන්තුවේ උපදෙස් ලබා ගෙන ඉදිරි කටයුතු කිරීමට පියවර ගෙන නොතිබුණි.

(ඇ) ප්‍රාථමික මට්ටමට ඇතුළත් කාර්යාල කාර්ය සහයක තනතුරට අනුමත සේවක සංඛ්‍යාවක් නොමැති වුව ද සේවයේ නියුක්ත නිලධාරීන් 03 දෙනෙකු සිටින බව නිරීක්ෂණය විය.

බී.ඕ.ඩී.ප්‍රනාන්දු
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති වෙනුවට