



# කාර්යසාධන වාර්තාව செயலாற்றுமைக அறிக்கை PERFORMANCE REPORT 2023

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கமநல அபிவிநுத்தித் திணைக்களம்  
Department of Agrarian Development

# **Annual Performance Report for the Year 2023**

**Name of the Institution - Department of Agrarian Development**

**Expenditure Head - 281**

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# **Chapter 01 - Corporate Profile / Summary of Implementation**

## **1.1 Introduction**

The Department of Agrarian Services was established on 01<sup>st</sup> of October 1957 by abrogating the Department of Foods for supplying necessary facilities to farmer community of Sri Lanka. This department was empowering by the Paddy Land Act No. 01 of 1958 and it is currently running as the Department of Agrarian Development according to the Agrarian Development Act No. 46 of 2000 and amendments there to.

## **1.2 Vision, Mission and Objectives of the Institution**

### **Vision**

Sustainable Development of all Agricultural Lands and Farming Community of Sri Lanka

### **Mission**

Formulation and Timely Implementation of Institutional Facilitator, Legal and Management Services for Optimum Productivity of all Agriculture Lands as well as Sustainable Development of Farming Community of Sri Lanka

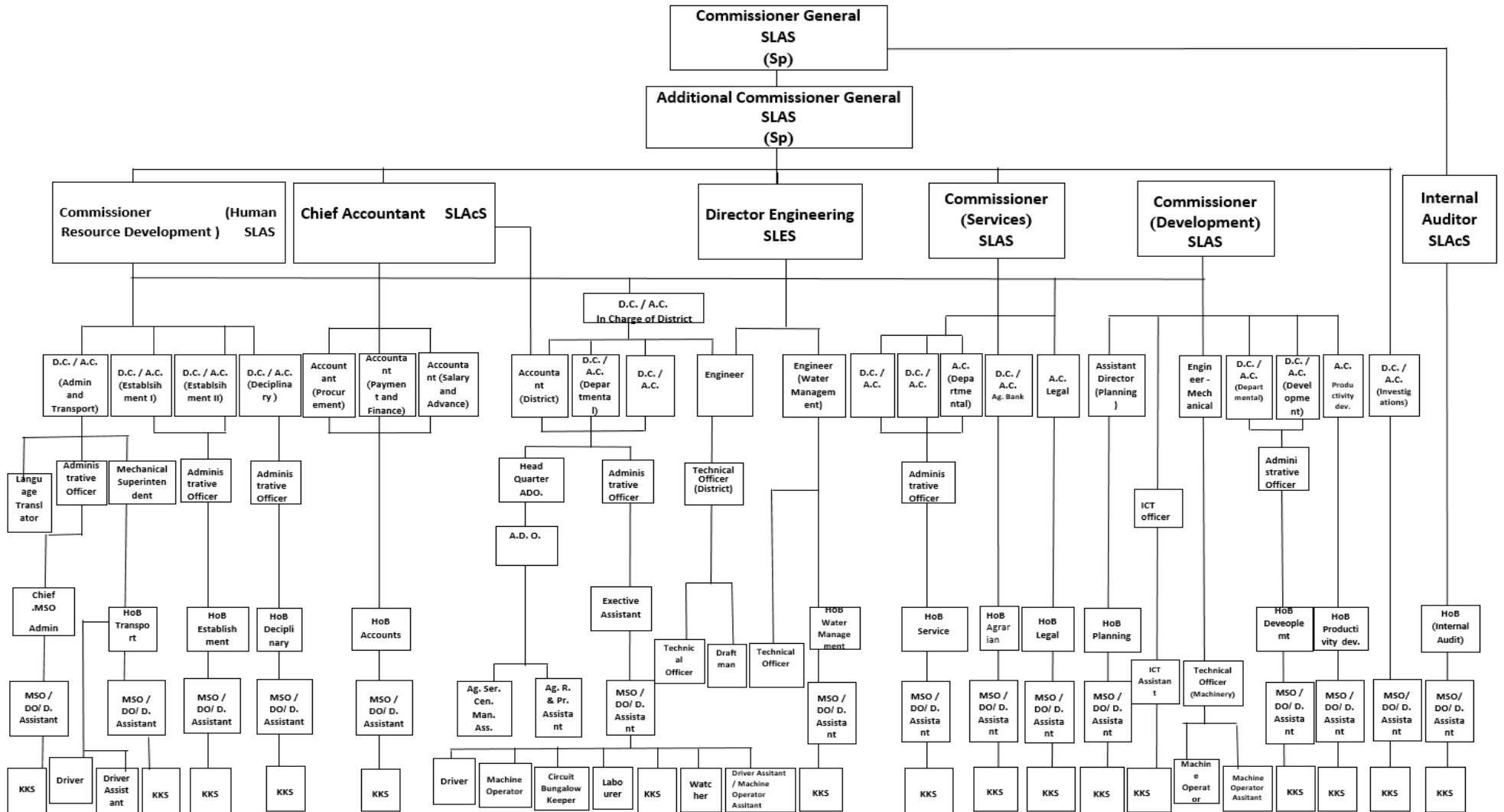
### **Objectives**

- Making provisions to ensure the utilization of agricultural lands in accordance with the State Agricultural Policies.
- Making provisions to protect the cultivation rights of the agricultural landlords, agricultural landlord cultivators and occupiers (tenant cultivators and cultivators) and agricultural land management.
- Preparation of regulations regarding registration and functioning of farmers' organizations, female farmers' organizations and to ensure the implementation of those provisions, establishment of Agrarian Development Councils and institutional development affairs as to guidance and supervision of the execution of power of them.
- Water management and irrigation management

## **1.3 Functions**

- Preparation, amending, revising and maintaining registers of agricultural lands and registrars of tenant cultivators within each and every Agrarian Development Council Area of Authority island wide.
- Conducting the functions of the Agrarian Tribunals and Review Boards and making arrangements to solve problems of tenant cultivators and other disputes of farmer community regarding the Agricultural lands.
- Implementation of the provisions applicable to ensure the productivity, protection, conservation and management of minor irrigation systems and water resources.
- Taking legal actions against to the parties who violate the regulations of the Agrarian Development Act and implementation of the State Policies and Agricultural Policies.

# 1.4 Organizational Structure



**1.5 Departments coming under the purview of the Ministry / Main Divisions of the Department / Divisional Secretariats coming under the purview of the District Secretariat**

Nearly 17,575 farmers' organizations and especially 565 Agrarian Service Centers have been established under 25 District Offices covering the overall Sri Lanka, and the functions of the same is coming under the direct supervision of the Commissioner General and the Additional Commissioner General.

**1.6 Institutions / Funds coming under the purview of the Ministry / Department / Provincial Council**

Funds for the Agrarian Bank (Pilot) Projects are provided by the Farmers' Trust Fund of the Ministry of Agriculture and the Agrarian Bank Fund of the Department.

Funds have also been provided for the activities of female farmers' organizations by the Government Budget until the year 2019 and through the Farmers' Trust Fund of the Ministry of Agriculture until the year 2018.

### 1.7 Information on Foreign Grant Projects

- a) **Project Title: Resilience Building to improve Food Security and Livelihood for Climate affected Vulnerable Communities - Enhanced Irrigation Water Management and Operation & Maintenance Training Programme for Farmer Leaders from WFP Rehabilitated 76 Minor Irrigation Schemes**
- b) **Donor Agency: KOICA in Collaboration with World Food Programme**
- c) **Estimated Cost for training programmes conducted under the project in the year 2023: Rs. 13,156,960.00**
- d) **Project Duration: 2019 - 2023**

### Foreign Grant

Details on foreign grants received in cash / goods or direct payments from foreign grants / agencies during the year 2023

Institution that obtained / utilized Foreign Grants	Country or Institution granted Foreign Grant	Foreign Grant Agreement No	Project	Whether Cash / Goods or Direct Payment	The relevant Foreign Grants received in the year 2023		The relevant Foreign Grants received in the year 2023	Details of Foreign Grants (directly or through the Treasury)
					Budgetary Allocations Rs.	Imprest Amount Rs.		
Korea International Cooperation Agency (KOICA) / World Food Programme (WFP)	South Korea / United Nations	-	Training programmes conducted in 2023 under the project for improving food security and livelihoods for communities vulnerable to climate change	Cash	13,156,960.00	13,156,960.00	10,909,102.22	Fund received through the Ministry of Finance (Treasury)

## Chapter 02 - Progress and Future Outlook

### 2.1 Progress of the Development Programmes (Summary including Physical Progress)

- **Traning and Skills Development**

With the objective of improving the capabilities and the efficiency of the officers serving at the Head Office and District Offices, 11 training programmes have been implemented utilizing the provisions of Rs. 25 million allocated under the same Expenditure Head. The expenditure as at 31.12.2023 is Rs. 3.82 million. Physical progress is 40%.

- **Vehicle Repairs at the Head Office and District Offices**

Rs. 65 million has been allocated under the same Expenditure Heads for the repair of vehicles available at the Head Office and District Offices as to utilize the said vehicles efficiently. The expenditure as at 31.12.2023 is Rs. 30.04 million. Physical progress is 80%.

- **Machinery Repair**

Agricultural machinery has been repaired using the provisions of Rs. 71.05 million allocated under the same Expenditure Heads for the maintenance of usable agricultural machinery and the expenditure as at 31.12.2023 is Rs. 3.31 million. Physical progress is 40%.

- **Rehabilitation of Minor Irrigation and Cultivation of Abandoned Paddy Lands**

Rs. 3000 million has been allocated under the Cabinet Memorandum with the objective of increasing the productivity of the land and paddy yield through efficient cultivation of paddy lands, and projects have been implemented under 12 categories. The progress is as follows.

Programme	Allocations Approved		Financial Progress			Physical Progress
	Target	Amount (Rs. Mn.)	Expenditure (Rs. Mn.)	Bills in Hand (Rs. Mn.)	Total (Rs. Mn.)	
Cultivation of abandoned paddy lands	6052 Acre	154.00	137.62	0.91	138.53	556 acres of abandoned paddy lands have been cultivated in the Yala season. 2429 acres already have been cultivated in the Maha season.

Rehabilitation of minor irrigation programme	30 Tanks	216.00	146.60	19.96	166.56	11 Projects have been completed. 09 Projects are in progress.
Minor Renovations of Minor Irrigation Programme (Kick Start)	400 Projects	188.00	176.44	5.14	181.58	508 Projects have been completed. 16 Projects are in progress.
Restoration of Flood Damage	50 Projects	198.00	176.52	13.97	190.49	173 Projects have been completed. 06 Projects are in progress.
Tank and Dam Restoration Programme	120 Projects	1009.00	927.93	28.23	956.16	352 Projects have been completed. 31 Projects are in progress.
Renovation of Agro Roads	150 Projects	418.00	331.20	31.01	362.21	175 projects have been completed. 38 Projects are in progress.
Renovation of Agro Wells	150 Projects	19.00	16.90	0.43	17.33	58 Projects have been completed. 15 Projects are in progress.
Smart Village Development Programme	25 Villages	151.00	129.27	21.44	150.71	Greenhouse construction has been completed.
Digital PLR	0.5 Mn Plots	365.00	360.21	4.58	364.79	1.6 million of plots have been measured.
Water Manangement Programme	15 Programmes	33.00	23.37	0.00	23.37	11 Programmes have been implemented.
Removal of Invasive Aquatic Plants in Tanks	100 Tanks	8.20	7.31	0.00	7.31	12 Projects have been completed. 07 Projects are in progress.
Popularization of Parachute Cultivation	8165 Acre	200.00	173.81	0.21	174.02	Total no. of 3,265,800 parachute discs have been distributed to 9,124 farmers.
Head Office - Administrative Expenditure		40.80	16.03	0.00	16.03	
<b>Total</b>		<b>3000.00</b>	<b>2623.21</b>	<b>125.88</b>	<b>2749.09</b>	

- **Research and Development**

The Treasury allocation of Rs. 50 million has been allocated for the same Expenditure Head and a provision of Rs. 36.36 million has been allocated for the Greenhouse Strawberry Village Programme in Nuwara Eliya District, including the purchase of 03 Barrel Lysimeters utilized for measuring soil moisture and the construction of 01 pond in the Kilinochchi Premises of the University of Jaffna. The expenditure as at 31.12.2023 is Rs. 29.38 million.

- **Projects implemented under other Financial Sources**

The total estimated cost of the renovation of Thumbikulam Tank and Hirivadunna Eco-Tourism Site implemented in Anuradhapura District through the Healthy Landscape (*Suwadaya Bhoomi Darshana*) Project funded by the Ministry of Environment is Rs. 63.30 million. The expenditure incurred as at 31.12.2023 is Rs. 43.23 million.

<b>Information on Foreign Grant Projects</b>				
<b>S. No.</b>	<b>(a) Title of the Project</b>	<b>(b) Funding Agency</b>	<b>(c) Estimated Expenditure of Project (Rs. Mn.)</b>	<b>(d) Project Duration</b>
1	Climate Resilient Intergrated Water Management Project (CRIWMP)	UNDP	536,477,868.76	2020 - 2024
2	Climate Smart Irrigated Agriculture Project	WORLD BANK	6,733,605,574.03	2020 - 2024

## **2.2 Future Outlook**

Familiarizing of farmers with the application of modern technology for innovation in the agricultural sector in order to resilient climate change, obtaining timely data through digital systems and providing such data to farmers, and thus enabling accurate decision-making in the agricultural sector and sustainable agricultural development.

## **2.3 Special Achievements**

1. Completion of Geo Goviya - Phase I  
The Digital PLR electronic paddy land register has been prepared and completed under the same effort. Accordingly, information related to all the paddy lands has been included, and able to successfully implement the fertilizer subsidy programme and the cash grant programme. The programme for the determination of boundaries / domains of the agrarian services authorized areas is being implemented utilizing the Geo Goviya App.
2. Develop the Geo Goviya Android software and WEB INTERFACE by entering farmers' information and agricultural data.
3. Preparation of computer software for Agrarian Service Center Committee Accounts and Farmer's Bank Accounts.

4. Develop the digital paddy land register.
5. Develop software to register farmers in order to provide chemical fertilizers for maize cultivation in the 2022/23 Maha season.
6. Publication of a monthly magazine called *Diyavithara* to create awareness among farmers and officials in the manner of climate change affects agriculture.
7. Develop a short message service exchange system to inform farmers and officials through the issuance of early warning signals. (SMS Gateway System)
8. Preparation of a guideline on the development of the Cascade tank system.
9. Design and completion of the computer interface for the minor irrigation data management system.
10. Forty five (45) machinery yards have been constructed at 45 Agrarian Service Centers, under the Climate Smart Project.
11. Survey, demarcate and map all the tanks renovated under the *Saubhagya* Irrigation Project.
12. Drafting of amendments to the Agrarian Development Act and submission of said amendments for the approval of the Cabinet of Ministers.
13. Establish a Drone Pilot Unit within the Department of Agrarian Development.  
In this regard, currently a team of 09 officers who have completed training as Drone Pilots is available in the Department, and 100 no. of children from among the children of farmers will be selected in the year 2024 and 100 Drone Pilots will be trained through the Agro Tech Disseminator Centre.  
As the initial step, an agreement has already been signed with Kenil Worth International Pvt Ltd and 100 Drones have been deployed for 100 Agrarian Service Centers and action is being taken through said mechanism to apply pesticides to paddy lands in the relevant authorized area and making aware the farmers in that regard.
14. Distribution of vouchers under the financial assistance programme provided by the government to paddy cultivators.
15. Provision of a 50kg bag of urea fertilizer to farmers with less than 2 ½ acres and a monthly income of Rs. 41,500.00, under the FAO – USAID Urea Fertilizer Distribution Project.  
(For the districts of Jaffna / Mulaitivu / Mannar / Vavuniya / Trincomalee / Batticaloa / Anuradhapura / Moneragala)
16. Provision of Rs. 15,000.00 each in 02 phases for the farmers with less than 01 acre and monthly income of Rs. 41,500.00, under the FAO – USAID Financial Assistance Programme.  
(For the districts of Jaffna / Mulaitivu / Mannar / Vavuniya / Trincomalee / Batticaloa / Moneragala)
17. Provision of fertilizer to every paddy cultivator in the 2022/23 Maha season, subject to TSP fertilizer recommendations under FAO – USAID TSP Fertilizer Distribution Project.
18. Provision of 50kg bag of urea fertilizer to paddy cultivators with less than 1.25 acres and a monthly income of Rs. 41,500.00, under the FAO – EU Urea Fertilizer Distribution Project.  
(For the districts of Ampara / Badulla / Polonnaruwa / Hambantota / Puttalam / Matale)
19. Provision of 225kg of urea fertilizer and 22kg of TSP fertilizer to seed paddy cultivators under the FAO – EU Urea Fertilizer Distribution Project.
20. Under the FAO – JAPAN Urea Fertilizer Distribution Project,
  - Phase 01 -  
(For the districts of Jaffna / Mulaitivu / Mannar / Vavuniya / Kilinochchi / Trincomalee / Batticaloa / Kurunegala)

Provision of 01 bundle of 50kg urea fertilizer to paddy cultivators with less than 1.25 acres and 02 bundles of 50kg urea fertilizer to paddy cultivators with more than 1.25 acres and less than 2.5 acres.

- Phase 02 -  
(For the districts of Jaffna / Mulaitivu / Mannar / Vavuniya / Kilinochchi)  
Provision of 01 bundle of 50kg urea fertilizer to paddy cultivators with less than 1.25 acres.
21. Provision of 225kg of urea fertilizer and 22kg of TSP fertilizer to selected seed paddy cultivators by the Department of Agriculture in the 2023/24 Maha season.
  22. Provision of 50kg urea bundle and 22kg TSP fertilizer to paddy cultivators under the 2023/24 IPNM project.
  23. Develop the website 'Agrarian.lk'.
    - Farmers will be facilitated through this system to self-register when receiving subsidized fertilizer in the future.
    - Agrarian.lk has facilitated centers to check the accuracy of permits issued for other tasks and filling up of lands.
  24. Preparation and launch of guidelines for the development of the Cascade tank system.
  25. Preparation and issuance of guidelines for the implementation of development programmes.

## **2.4 Challenges**

1. Controlling of the excessive demand for filling up of paddy lands.
2. Farmers and the youth are deviated from agriculture due to the high cost of agricultural inputs.
3. Obstacles to import modern machinery and equipment required for the agricultural sector and the high costs to be borne in that regard due to current dollar crisis prevailed in the country.
4. Insufficient technical knowledge for adequate Research and Production Assistants to maintain about 40,000 minor irrigations coming under the purview of the Department.
5. Lack of capital faced in implementing targeted programmes.

## **2.5 Future Targets**

1. Develop the digital land register.
2. Mapping the minor irrigation management data system.
3. Preparation of regulations for the Agrarian Development Act.
4. Construction of seasonal elephant fences in 11 districts under the Agrarian Development Act through the CSIAP project.
5. Register producer farmer organizations under the Agrarian Development Act through the CSIAP project and provide market opportunities for those organizations.
6. The following projects are expected to be implemented through the Land and Land Development Programme under Minor Irrigation and Abandoned Paddy Land Development.
  - Cultivation of 8500 acres under the parachute system to increase the productivity of paddy production.
  - Cultivation of other crops in the currently abandoned paddy lands, introduction of special crops for an intermediate season and implementation of commercial home gardens under sustainable home gardening programmes.

- Renovation of 08 no. of abandoned tanks.
- Implementation of 850 no. of minor renovation of minor irrigation projects.
- Renovation of 133 no. of minor irrigation projects damaged by floods.
- Renovation of 83 no. of tanks and dams.
- Establishment of 18 no. of smart agro model villages in 17 districts.
- Construction of 250 no. of seasonal cultivation fences.
- Implementation of water management programmes, etc.

7. Geo Goviya - Phase II

- Action will be taken to initiate the preparation of the Digital Non Paddy Land Register (DNPLR) in this year.
- Integrate with the Department of Meteorological to inform farmers about weather forecasts and related information.
- A Memorandum of Understanding (MoU) has been signed with the Arthur C. Clarke Institute for a Yield Forecasting System using the Geo Goviya App, and the affairs related to the same is in process.

It is expected to complete the renovation of 180 no. of Agrarian Service Centers and Fertilizer Warehouse Projects based on the Treasury allocations reserved to the Department, for the year 2024.

A. H. M. L. Abeyrathna  
Commissioner General of Agrairan Development

## Chapter 03 - Financial Performance for the Period Ended 31<sup>st</sup> December 2023

### 3.1. Statement of Financial Performance

ACA - F

Statement of Financial Performance					
for the period ended 31.12.2023					
Budget 2023		Note	Actual		
			2023	2022	
Rs.			Rs.	Rs.	
	<b>Revenue Receipts</b>				
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	ACA -1
-	Non Tax Revenue & Others	4	-	-	
-	<b>Total Revenue Receipts (A)</b>		-	-	
-	<b>Non Revenue Receipts</b>				
-	Treasury Imprests		18,701,319,500	11,791,635,256	ACA -3
-	Deposits		38,483,519,937	23,010,556,129	ACA -4
-	Advance Accounts		223,914,354	248,813,031	ACA -5
-	Other Receipts		417,398,788	484,082,825	
-	<b>Total Non Revenue Receipts (B)</b>		<b>57,826,152,579</b>	<b>35,535,087,241</b>	
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A) + (B)</b>		<b>57,826,152,579</b>	<b>35,535,087,241</b>	
	<b>Total Recurrent Expenditure (D)</b>		<b>2,322,858</b>	<b>252,291,597</b>	
	<b>Total Revenue Receipts &amp; Non Revenue Receipts E = (C) - (D)</b>		<b>57,823,829,721</b>	<b>35,282,795,644</b>	
	<b>Less : Expenditure</b>				
	<b>Recurrent Expenditure</b>				
9,064,600,000	Wages, Salaries & Other Employment Benefits	5	8,805,074,246	8,308,431,469	
519,150,000	Other Goods & Services	6	430,750,446	334,429,703	
64,600,000	Subsidies, Grants and Transfers	7	31,011,626	36,071,676	ACA - 2(ii)
-	Interest Payments	8	-	-	
11,400,000	Other Recurrent Expenditure	9	11,021,015	7,657,721	
<b>9,659,750,000</b>	<b>Total Recurrent Expenditure (F)</b>		<b>9,277,857,334</b>	<b>8,686,590,569</b>	
	<b>Capital Expenditure</b>				

786,500,000	Rehabilitation & Improvement of Capital Assets	10	36,975,784	90,205,381	
358,500,000	Acquisition of Capital Assets	11	53,660,305	57,642,486	
-	Capital Transfers	12	-	-	ACA 2(ii)
-	Acquisition of Financial Assets	13	-	-	
25,000,000	Capacity Building	14	3,816,467	2,619,530	
3,350,000,000	Other Capital Expenditure	15	2,650,917,915	375,268,318	
<b>4,520,000,000</b>	<b>Total Capital Expenditure (G)</b>		<b>2,745,370,471</b>	<b>525,735,715</b>	
	Deposit Payments		38,315,592,067	23,135,708,683	ACA -4
	Advance Payments		232,580,430	194,028,111	ACA -5
	Expenditure on Other Heads		130,202	256,428	
	<b>Main Ledger Expenditure (H)</b>		<b>38,548,302,699</b>	<b>23,329,993,222</b>	
<b>14,179,750,000</b>	<b>Total Expenditure I = (F + G + H)</b>		<b>50,571,530,505</b>	<b>32,542,319,506</b>	
	<b>Imprest Balance as at 31<sup>st</sup> December J = (E - I)</b>		<b>7,252,299,216</b>	<b>2,740,476,138</b>	
	<b>Balance on Imprest Reconciliation Statement</b>		7,252,299,216	2,740,476,138	ACA -7
	<b>Imprest Balance as at 31<sup>st</sup> December</b>		-	-	ACA -3
			<b>7,252,299,216</b>	<b>2,740,476,138</b>	

### 3.3. Statement of Financial Position

ACA - P					
Statement of Financial Position					
as at 31.12.2023					
				Actual	
		Note	2023	2022	
			Rs.	Rs.	
<b><u>Non Financial Assets</u></b>					
Property, Plant & Equipment		ACA - 6	11,942,898,221	2,745,320,835	
<b><u>Financial Assets</u></b>					
Advance Accounts		ACA - 5 (A)	300,238,147	291,572,070	
Cash & Cash Equivalents		ACA - 3	-	-	
<b>Total Assets</b>			<b>12,243,136,368</b>	<b>3,036,892,905</b>	
<b><u>Net Assets / Equity</u></b>					
Net Assets to Treasury			(470,555,235)	(311,293,442)	
Property, Plant & Equipment Reserve			11,942,898,221	2,745,320,835	
Rent and Work Advance Reserve		ACA - 5(B)	-	-	
<b><u>Current Liabilities</u></b>					
Deposits Accounts		ACA - 4	770,793,382	602,865,512	
Imprest Balance		ACA - 3	-	-	
<b>Total Liabilities</b>			<b>12,243,136,368</b>	<b>3,036,892,905</b>	

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 24 to 83 and Notes to Accounts presented in pages from 84 to 90 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 Financial Statements, Notes to the 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 alternation as required for such systems to be effectively carried out.

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

### 3.4. Statement of Cash Flows

ACA - C		
<b>Statement of Cash Flows</b>		
<b>for the Period ended 31<sup>st</sup> December 2023</b>		
	Actual	
	2023	2022
	Rs.	Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	49,826,941,157	32,386,112,773
Revenue Collected from the Other Heads	416,763,338	407,701,966
Imprest Received	18,706,319,500	11,791,635,256
Recoveries from Advance	230,081,211	255,730,727
Deposit Received	38,483,519,937	23,010,556,129
<b>Total Cash generated from Operations (a)</b>	<b>107,663,625,143</b>	<b>67,851,736,851</b>
<b><u>Less - Cash disbursed for :</u></b>		
Personal Emoluments & Operating Payments	66,286,257,808	43,450,415,835
Subsidies & Transfer Payments	11,021,015	7,405,278
Expenditure on Other Heads	127,802	189,189
Imprest Settlement to Treasury	7,322,858	252,291,597
Imprest Payments	232,738,071	196,152,819
Deposit Payments	38,315,592,067	23,081,536,117
<b>Total Cash disbursed for Operations (b)</b>	<b>104,853,059,620</b>	<b>66,987,990,834</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (c) = (a) - (b)</b>	<b>2,810,565,523</b>	<b>863,746,017</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	633,050	22,141,054
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (d)</b>	<b>633,050</b>	<b>22,141,054</b>
<b><u>Less - Cash disbursed for :</u></b>		
Capital Expenditure	2,811,198,573	885,887,071
<b>Total Cash disbursed for Investing Activities (e)</b>	<b>2,811,198,573</b>	<b>885,887,071</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (f) = (d) - (e)</b>	<b>(2,810,565,523)</b>	<b>(863,746,017)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (g) = (c) + (f)</b>	<b>0</b>	<b>0</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-

Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (h)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for :</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total Cash disbursed for Financing Activities (i)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J) = (h) - (i)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash (k) = (g) + (j)</b>	<b>-</b>	<b>-</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	<b>-</b>	<b>-</b>

### **3.5 Reporting Basis**

1) **Period of Reporting**

The period of reporting for these financial statements is from the period of 01 January to 31 December 2023.

2) **Basis of Measurement**

The financial statements are prepared at historical cost and the historical cost of some assets is revalued. Unless otherwise specified, account preparation is made on the basis of advanced cash.

Financial statements are presented in Sri Lankan Rupees to the approximate Rupee.

3) **Income Recognition**

Exchangeable and non-exchangeable income are recognized as income in the period in which they are received, regardless of the period they are due

4) **Identify and Measure Property, Plant and Equipment**

When the assets of the institution are assured of future economic return on the asset, and the assets can be reliably measured, those assets are recognized as property, plant and equipment.

The property, plant and equipment are identified at cost and the revalued amount is used when the cost format is not applicable.

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

This reserve account is the corresponding account of property, plant and equipment.

6) **Cash and Cash Equivalents**

The cash and cash equivalents are comprised of local currency notes and coins in hand as at 31<sup>st</sup> December 2023.

\* In cases where a reporting entity has specific transactions, such information may be included in the financial statements as appropriate with the approval of the Department of State Accounts. Further, the necessary disclosures for such specific transactions may be included under the “Reporting Basis”.

\* Only the accounting standards relevant to the reporting entity should be disclosed under the reporting basis.

### 3.7 Performance of Utilizing Allocated Funds

Rs.

Type of Provision	Provision Allocated		Actual Expenditure	Allocations Utilized as % of Final Provisions Completed
	Initial Provision	Final Provision		
Recurrent	9,659,750,000	9,659,750,000	9,277,857,334	96.0
Capital	4,520,000,000	4,520,000,000	2,745,370,471	60.7
<b>Grand Total</b>	14,179,750,000	14,179,750,000	12,023,227,805	156.7

**3.8 Allocations made to this Department as a representative of other Ministries / Departments Subject to FR 208**

S. No	Ministry / Department obtained Allocations	Vote No	Objective of the Allocation	Allocation		Actual Expenditure Rs.	Provisions utilized as% of the Final Provision made
				Initial Allocation	Final Allocation		
1	Presidential Secretariat	001-02-06-020-2202 (17)	Madapitiya Anicut (Administration Cost)				93
			Thalakola Wewa (Structure & Machinery)				
			Laginagala Tank (Structure & Machinery)	1,154,422.53	1,154,422.53	1,078,962.60	
2	Presidential Secretariat	001-02-06-020-2202 (13)	Minor Irrigation Projects - Matele, Baticalao, Mulaitivu, moneragala and Mannar	13,156,960.00	13,156,960.00	10,909,102.22	83
3	Ministry of Environment	160-02-03-138-2509 (13)	Implementation of Thumbikulam Tank renovation work under the Healthy Landscape ( <i>Suwadaya Bhoomi Darshana</i> ) Project	18,000,000.00	18,000,000.00		100
			Implementation of Thumbikulam Tank renovation work under the Healthy Landscape ( <i>Suwadaya Bhoomi Darshana</i> ) Project	17,785,163.06	17,785,163.06		
			establishment of Hirivadunna Eco-Tourism Site and Restoration of Vidane Tank under the Healthy Landscape	10,233,380.00	10,233,380.00	45,988,543.06	

			(Suwadayi Bhoomi Darshana) Project				
				46,018,543.06	46,018,543.06		
4	Ministry of Agriculture	118-02-03-021-1504	Allocation of provisions for operational expenses and usage expenses in the distribution of chemical fertilizers to paddy farmers in the 2020/21 Maha season and 2021 Yala season	1,478,149,847.00	1,478,149,847.00		
			Payment of 15% VAT on the expenses incurred for printing vouchers related to the financial subsidy for the farmers cultivating paddy in the 2023 Yala season	5,506,200.00	5,506,200.00		
			Financial subsidies to the farmers cultivating paddy in paddy lands in the 2023/24 Maha season	5,000,000,000.00	5,000,000,000.00		94
			Reimbursement of vouchers received for fertilizer by farmers cultivating paddy in the 2023 Yala season	320,000,000.00	320,000,000.00		
			Fertilizer operation and usage expenses for distributing urea fertilizer to the paddy farmers in the 2022/23 Maha season	19,517,596.80	19,517,596.80	7,149,633,475.99	
			Fertilizer usage expenses for providing urea fertilizer to paddy farmers under Indian debt assistance	31,238,789.25	31,238,789.25		
			Payment for the vouchers for fertilizer obtained from private sector fertilizer companies as at 20.11.2023 by farmers cultivating paddy in the 2023 Yala season	569,727,311.74	569,727,311.74		

			Bear the usage expenses incurred by the Department of Agrarian Development in distributing urea imported under World Bank debt assistance.	11,139,908.00	11,139,908.00		
			Financial subsidies provided by the government to farmers cultivating paddy in the 2023 Yala season	7,670,210.26	7,670,210.26		
			For the usage expenses incurred by the Ministry of Agriculture and Rural Development in distributing MOP imported under the Asian Development Bank debt assistance	11,418,674.05	11,418,674.05		
			For the usage expenses incurred by the Department of Agrarian Development in distributing urea imported under World Bank debt assistance and MOP fertilizer imported under Asian Development Bank debt assistance	114,917,961.60	114,917,961.60		
				7,569,286,498.70	7,569,286,498.70		
5	Ministry of Industry	149-02-03-02-2506	Construction of rainwater drainage system for Kuruwita Nalanda Ellawala Industrial Zone - Phase 01	1,200,552.76	1,200,552.76	1,200,552.76	100
6	Ministry of Buddhasasana, Religious and Cultural Affairs	101-2-09-001-2202	Kanda Udarata Heritage Programme	2,000,000.00	2,000,000.00	1,980,142.21	99
7	Ministry of Agriculture and Plantation Industries	118-02-03-021-1504 (17)	for the usage expenses incurred by the Department of Agrarian Development in the programme to provide pchemical fertilizers free of charge to paddy cultivators for the 2022/23 Maha season and 2023 Yala season by Food and	48,498,216.00	48,498,216.00	51,905,776.00	100

			Agriculture Organization of the United Nations (FAO)				
			Programme to distribute urea free of charge to farmers cultivating paddy in the 2023 Yala season by the Food and Agriculture Organization of the United Nations (FAO) and the European Union (EU)	3,407,560.00	3,407,560.00		
				51,905,776.00	51,905,776.00		
8	Ministry of Finance, Economic Stabilization and National Policies	102-02-03-7-2401 (11)	For the training programme	454,460.00	454,460.00	454,460.00	100
9	Department of Multi-Purpose Development Task Force	334-01-01-0-1003	For the Multi-Purposed Development Assistants who have accepted appointments in the Primary Service Category of the Department of Agrarian development.	8,819,540.32	8,819,540.32	5,520,025.68	63
10	Ministry of Agriculture and Plantation Industries	118-2-3-83-2506	Settlement of payment due for provision of storage facilities - Maradankadawala - Anuradhapura	4,216,338.97	4,216,338.97	4,216,338.97	100
11	Ministry of Agriculture	118-02-23-001-1504-001	For bear the remaining usage expenses to be covered by the amount requested by the Department of Agrarian Development in the distribution of 780,950 MT of urea fertilizer at Rs. 52 per 50 kg fertilizer bundle to small-scale paddy farmers in the 2022/23 Maha season	21,788.00	21,788.00	-	-

### **3.9 Performance of Reporting Non-Financial Assets**

<b>Main Ledger Category</b>	<b>Code Details</b>	<b>Balance as per Goods Survey Report as at 31.12.2023</b>	<b>Balance as per Financial Status Report as at 31.12.2023</b>	<b>To be accounted in the future</b>	<b>Reporting Progress as %</b>
9151	Buildings	2,450,346,576.19	2,450,346,576.19	415 Centers and 14 District Offices to be assessed in the future.	All land, buildings and machinery values assessed so far have been accounted. (100%)
9152	Machinery	8,396,947,693.20	8,396,947,693.20	-	
9153	Lands	462,350,000.00	462,350,000.00	520 Centers, 25 District Offices and the Head Office to be assessed in the future.	
9154	Intangible Assets	345,000.00	345,000.00	-	
9155	Biological Assets	-	-	-	
9160	Work in Progress	446,058,951.41	446,058,951.41	-	
9180	Leased Assets	186,850,000.00	186,850,000.00	-	

**Summary of Expenditure by Programme for the period ended 31<sup>st</sup> December 2023**

Expenditure Head No: 281

Name of the Ministry / Department / District Secretariat : Department of Agrarian Development

Rs.

Programme No. given in Annual Expenditure	Title of the Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Total Expenditure	Net Effect Savings / (Excesses)
		(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)
Programme (1)	(1) Recurrent	584,250,000	-	-	584,250,000	523,739,595	60,510,405
	(2) Capital	158,500,000	-	-	158,500,000	77,689,224	80,810,776
	<b>Sub Total</b>	742,750,000	-	-	742,750,000	601,428,819	141,321,181
Programme (2)	(1) Recurrent	9,075,500,000	-	-	9,075,500,000	8,754,117,739	321,382,261
	(2) Capital	4,361,500,000	-	-	4,361,500,000	2,667,681,247	1,693,818,753
	<b>Sub Total</b>	13,437,000,000	-	-	13,437,000,000	11,421,798,986	2,015,201,014
	<b>Grand Total</b>	14,179,750,000	-	-	14,179,750,000	12,023,227,805	2,156,522,195

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

## Statement of Expenditure by Programmes

Expenditure Head No: 281

Name of the Ministry / Department / District Secretariat : Department of Agrarian Development

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4) = (1)+(2)+ (3)	(5)	(6)	(7)	(8)	(9) = (6)+(7)+ (8)	(10)	(11) = (5)+(10)	
<b>Recurrent Expenditure</b>											
<b>Personal Emoluments</b>	455,400,000		-	455,400,000	418,636,393	8,609,200,000		-	8,609,200,000	8,386,437,854	8,805,074,246
1001 Salaries & Wages	284,000,000			284,000,000	271,536,149	5,707,000,000			5,707,000,000	5,616,908,850	5,888,444,999
1002 Overtime & Holiday Payments	43,400,000			43,400,000	21,101,863	89,500,000			89,500,000	17,815,731	38,917,594
1003 Other Allowances	128,000,000			128,000,000	125,998,381	2,812,700,000			2,812,700,000	2,751,713,273	2,877,711,653
<b>Travelling</b>	7,000,000		-	7,000,000	6,538,747	139,000,000		3,000,000	142,000,000	102,337,966	108,876,714

<b>Expenditure</b>											
1101 Domestic	6,000,000			6,000,000	5,774,261	138,000,000		3,000,000	141,000,000	101,393,661	107,167,922
1102 Foreign	1,000,000			1,000,000	764,487	1,000,000			1,000,000	944,305	1,708,791
<b>Supplies</b>	<b>51,000,000</b>		-	<b>51,000,000</b>	<b>36,978,228</b>	<b>97,000,000</b>		<b>10,000,000</b>	<b>107,000,000</b>	<b>91,096,135</b>	<b>128,074,363</b>
1201 Stationery & Office Requisites	18,000,000			18,000,000	11,296,102	40,000,000			40,000,000	29,189,958	40,486,061
1202 Fuel	30,000,000			30,000,000	23,470,126	57,000,000		10,000,000	67,000,000	61,906,177	85,376,303
1203 Diets & Uniforms	3,000,000			3,000,000	2,212,000				-		2,212,000
<b>Maintenance Expenditure</b>	<b>24,600,000</b>		-	<b>24,600,000</b>	<b>19,712,116</b>	<b>62,000,000</b>		<b>(5,000,000)</b>	<b>57,000,000</b>	<b>53,128,827</b>	<b>72,840,943</b>
1301 Vehicles	20,000,000			20,000,000	15,177,497	40,000,000		3,500,000	43,500,000	42,586,814	57,764,312
1302 Plant & Machinery	4,000,000			4,000,000	3,987,476	20,000,000		(8,500,000)	11,500,000	9,171,680	13,159,156
1303 Building & Structures	600,000			600,000	547,143	2,000,000			2,000,000	1,370,333	1,917,476
<b>Services</b>	<b>40,150,000</b>		-	<b>40,150,000</b>	<b>37,409,387</b>	<b>98,400,000</b>		<b>(8,000,000)</b>	<b>90,400,000</b>	<b>83,549,040</b>	<b>120,958,427</b>
1401 Transport	1,200,000			1,200,000	1,191,667				-	-	1,191,667
1402 Postal & Communication	10,000,000			10,000,000	9,524,420	18,400,000			18,400,000	17,145,612	26,670,032
1403 Electricity & Water	11,250,000			11,250,000	10,317,572	13,500,000		1,500,000	15,000,000	14,287,729	24,605,301
1404 Rents & Local Taxes	1,200,000			1,200,000	974,585	1,500,000			1,500,000	597,121	1,571,706
1406 Interest Payment for Leased	3,500,000			3,500,000	3,439,270				-	-	3,439,270
Vehicles	13,000,000			13,000,000	11,961,874	65,000,000		(9,500,000)	55,500,000	51,518,577	63,480,451
<b>Transfers</b>	<b>4,600,000</b>			<b>4,600,000</b>	<b>3,194,283</b>	<b>60,000,000</b>			<b>60,000,000</b>	<b>27,817,344</b>	<b>31,011,626</b>
1506 Property Loan Interest to Public Servants	4,600,000			4,600,000	3,194,283	60,000,000			60,000,000	27,817,344	31,011,626
<b>Other Recurrent Expenditure</b>	<b>1,500,000</b>		-	<b>1,500,000</b>	<b>1,270,441</b>	<b>9,900,000</b>			<b>9,900,000</b>	<b>9,750,574</b>	<b>11,021,015</b>

1703 Implementation of the Official Languages Policy	1,500,000			1,500,000	1,270,441	9,900,000		9,900,000	9,750,574	11,021,015	
<b>Grand Total</b>	<b>584,250,000</b>			<b>584,250,000</b>	<b>523,739,595</b>	<b>9,075,500,000</b>		<b>-</b>	<b>9,075,500,000</b>	<b>8,754,117,739</b>	<b>9,277,857,334</b>
<b>Capital Expenditure</b>											
<b>Rehabilitation &amp; Improvements of Capital Assets</b>	<b>80,000,000</b>	<b>-</b>	<b>-</b>	<b>80,000,000</b>	<b>20,570,240</b>	<b>706,500,000</b>		<b>-</b>	<b>706,500,000</b>	<b>16,405,544</b>	<b>36,975,784</b>
2001 Building & Structures	50,000,000			50,000,000	-	600,000,000		600,000,000	3,626,944	3,626,944	
2002 Plant, Machinery & Equipment	-					71,500,000		71,500,000	3,305,780	3,305,780	
2003 Vehicles	30,000,000			30,000,000	20,570,240	35,000,000		35,000,000	9,472,820	30,043,060	
<b>Acquisition of Capital Assets</b>	<b>53,500,000</b>	<b>-</b>	<b>-</b>	<b>53,500,000</b>	<b>53,302,517</b>	<b>305,000,000</b>		<b>-</b>	<b>305,000,000</b>	<b>357,788</b>	<b>53,660,305</b>
2102 Furniture & Office Equipment	8,000,000			8,000,000	7,881,075	75,000,000		75,000,000	357,788	8,238,863	
2103 Plant, Machinery & Equipment						30,000,000		30,000,000	-	-	
2104 Building & Structures						200,000,000		200,000,000	-	-	
2108 Capital Payment for Leased Vehicles	45,500,000			45,500,000	45,421,442					45,421,442	
<b>Capacity Building</b>	<b>25,000,000</b>	<b>-</b>	<b>-</b>	<b>25,000,000</b>	<b>3,816,467</b>					<b>3,816,467</b>	
2401 Staff Training	25,000,000			25,000,000	3,816,467					3,816,467	
<b>Other Capital Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,350,000,000</b>		<b>-</b>	<b>3,350,000,000</b>	<b>2,650,917,915</b>	<b>2,650,917,915</b>
8-2104 Construction of Fertilizer Warehouses						300,000,000		300,000,000	-	-	
10-2507 Research and Development						50,000,000		50,000,000	29,384,747	29,384,747	
12-2506 Infrastructure Development						3,000,000,000		3,000,000,000	2,621,533,169	2,621,533,169	

13-2506 Infrastructure Development									-	-	-
<b>Grand Total</b>	<b>158,500,000</b>	<b>-</b>	<b>-</b>	<b>158,500,000</b>	<b>77,689,224</b>	<b>4,361,500,000</b>		<b>-</b>	<b>4,361,500,000</b>	<b>2,667,681,247</b>	<b>2,745,370,471</b>
<b>Grand Total of Recurrent Expenditure and Capital Expenditure</b>	<b>742,750,000</b>	<b>-</b>	<b>-</b>	<b>742,750,000</b>	<b>601,428,819</b>	<b>13,437,000,000</b>		<b>-</b>	<b>13,437,000,000</b>	<b>11,421,798,986</b>	<b>12,023,227,805</b>

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

Statement of Expenditure for the period ended 31<sup>st</sup> December 2023

Expenditure Head No: 281

Name of the Ministry / Department / District Secretariat : Department of Agrarian Development

Rs.

Expenditure Code	Note	Finance Code	Provision				Expenditure			Net Effect		
			Annual Budgetary 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 / (Excesses)	Savings/ (Excesses) 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	
<b>Recurrent Expenditure</b>	-											
Programme (1)	-											
Prog. / Proj. / Sub Proj. / Object Code												
<b>OBJECT CODE WISE CLASSIFICATION OF SALARIES &amp; OTHER EMPLOYEMENT BENEFITS</b>	5											
<b>Personal Emoluments</b>	-					-						

1001 Salaries & Wages			284,000,000		-	284,000,000	271,536,149		271,536,149	12,463,851	4	
1002 Overtime & Holiday Payments												
			43,400,000		-	43,400,000	21,101,863		21,101,863	22,298,137	51	In accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the public expenditure management in the year 2023, 6 percent of recurrent expenditure has been curtailed. Accordingly, considering the curtailment of provisions of Rs. 20 million, the surplus of the said Expenditure Head is 5%.
1003 Other Allowances			128,000,000		-	128,000,000	121,868,231	4,130,150.00	125,998,381	2,001,619	2	
<b>Total</b>			<b>455,400,000</b>		<b>-</b>	<b>455,400,000</b>	<b>414,506,243</b>	<b>4,130,150</b>	<b>418,636,393</b>	<b>36,763,607</b>	<b>8</b>	
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>	<b>6</b>											
<u>Travelling</u>	-											

<b>Expenditure</b>											
1101 Domestic			6,000,000			6,000,000	5,774,261		5,774,261	225,739	4
1102 Foreign											24
			1,000,000			1,000,000	764,487		764,487	235,513	
<b>Total ( a )</b>			<b>7,000,000</b>		<b>-</b>	<b>7,000,000</b>	<b>6,538,747</b>	<b>-</b>	<b>6,538,747</b>	<b>461,253</b>	<b>7</b>
<b>Supplies</b>											
1201 Stationery & Office Requisites											
			18,000,000			18,000,000	11,296,102		11,296,102	6,703,898	37

In accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the public expenditure management in the year 2023, foreign visits have been restricted to manage public expenditure and thereby a surplus of provision is shown.

In accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the

												public expenditure management in the year 2023, electronic system has been used to manage public expenditure and thereby a surplus of provision is shown.
1202 Fuel			30,000,000	-	30,000,000	23,470,126		23,470,126	6,529,874	22		In accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the public expenditure management in the year 2023, 6 percent of recurrent expenditure has been curtailed. Accordingly, considering the curtailment of provisions of Rs. 6 million, the surplus of

												the said Expenditure Head is 1.7%.
1203 Diets & Uniforms			3,000,000	-	3,000,000	2,212,000		2,212,000	788,000	26		A Surplus of provisions is formed due to non submission of vouchers by the officers for obtaining uniform allowance as expected.
<b>Total (b)</b>			<b>51,000,000</b>	<b>-</b>	<b>51,000,000</b>	<b>36,978,228</b>	<b>-</b>	<b>36,978,228</b>	<b>14,021,772</b>	<b>27</b>		
<b><u>Maintenance Expenditure</u></b>	-											
1301 Vehicles			20,000,000	-	20,000,000	15,177,497		15,177,497	4,822,503	24		The surplus of provision is 3% as to considering the Rs. 4,198,104.58 is recorded as liabilities in the year 2023.
1302 Plant & Machinery			4,000,000	-	4,000,000	3,987,476		3,987,476	12,524	0		
1303 Building & Structures			600,000	-	600,000	547,143		547,143	52,857	9		The provision was remained due to non occurrence of minor renovations admist the modernization

												of divisions in the departmental premises.	
<b>Total (c)</b>			<b>24,600,000</b>		<b>-</b>	<b>24,600,000</b>	<b>19,712,116</b>		<b>-</b>	<b>19,712,116</b>	<b>4,887,884</b>	<b>20</b>	
<b>Services</b>													
1401 Transport			1,200,000			1,200,000	1,191,667			1,191,667	8,333	1	
1402 Postal & Communication			10,000,000			10,000,000	9,524,420			9,524,420	475,580	5	
1403 Electricity & Water			11,250,000			11,250,000	10,317,572			10,317,572	932,428	8	A surplus of provision is not shown as to considering the balance of the said Expenditure Head is recorded as a liability.
1404 Rents & Local Taxes			1,200,000			1,200,000	974,585			974,585	225,415	19	The Department received a discount due to the lump sum payment of the assessment amount due for the relevant year during the year. As a result, the expected expenses were not incurred and a surplus of provision has made, accordingly.
1406 Interest Payment for Leased Vehicles			3,500,000			3,500,000	3,439,270			3,439,270	60,730	2	

1409 Other			13,000,000	-	13,000,000	11,961,874		11,961,874	1,038,126	8	The surplus of provision is 3.6% as to considering the Rs. 916,958.10 is recorded as liabilities in the year 2023.
<b>Total (d)</b>			<b>40,150,000</b>		<b>40,150,000</b>	<b>37,409,387</b>	<b>-</b>	<b>37,409,387</b>	<b>2,740,613</b>	<b>7</b>	
<b>Total Expenditure on Other Goods &amp; Services (a+b+c+d)</b>			<b>122,750,000</b>	<b>-</b>	<b>122,750,000</b>	<b>100,638,479</b>	<b>-</b>	<b>100,638,479</b>	<b>22,111,521</b>	<b>18</b>	
<b>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>	<b>7</b>										
<b>Transfers</b>	<b>-</b>										
1506 Property Loan Interest to Public Servants			4,600,000	-	4,600,000	3,194,283		3,194,283	1,405,717	31	A Surplus of provisions is formed due to non application of property loan and not being inclined towards related affairs by the officers for obtaining uniform allowance as expected.
<b>Total</b>			<b>4,600,000</b>		<b>4,600,000</b>	<b>3,194,283</b>	<b>-</b>	<b>3,194,283</b>	<b>1,405,717</b>	<b>31</b>	
<b>OBJECT CODE WISE</b>	<b>9</b>										

<b>CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>											
1703 Implementation of the Official Languages Policy			1,500,000	-	1,500,000	1,270,441		1,270,441	229,559	15	A Surplus of provisions is formed due to not obtaining language proficiency by the officers as expected.
<b>Total</b>			<b>1,500,000</b>		<b>1,500,000</b>	<b>1,270,441</b>	<b>-</b>	<b>1,270,441</b>	<b>229,559</b>	<b>15</b>	
Programme (1)	-										
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>			<b>584,250,000</b>	<b>-</b>	<b>584,250,000</b>	<b>519,609,445</b>	<b>4,130,150</b>	<b>523,739,595</b>	<b>60,510,405</b>	<b>10</b>	
<b>Capital Expenditure</b>	-										
Programme (1)	-										
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>											
<b>Rehabilitation &amp; Improvements of Capital Assets</b>	<b>10</b>										
2001 Building & Structures			50,000,000	-	50,000,000	-	-	-	50,000,000	100	Utilization of provision has not made due to curtailment of implementing projects subject to public expenditure



2003 Vehicles			30,000,000		30,000,000	20,570,240		20,570,240	9,429,760	31	Utilization of provision has not made due to curtailment of implementing projects subject to public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance, Economic Stabilization and National Policies to further enactment of circular instructions made via Circular No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilization and National Policies as well as the Circular No.
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												PS/SB/Circular/ 10/2022 dated 15.08.2022 issued by the Secretary to the President.	
<b>Total ( a )</b>			<b>80,000,000</b>		<b>-</b>	<b>80,000,000</b>	<b>20,570,240</b>		<b>-</b>	<b>20,570,240</b>	<b>59,429,760</b>	<b>74</b>	
<b>Acquisition of Capital Assets</b>	<b>11</b>												
2102 Furniture & Office Equipment			8,000,000			8,000,000	7,881,075			7,881,075	118,925	1	
2108 Capital Payment for Leased Vehicles			45,500,000		-	45,500,000	45,421,442			45,421,442	78,558	0	
<b>Total ( b )</b>			<b>53,500,000</b>		<b>-</b>	<b>53,500,000</b>	<b>53,302,517</b>		<b>-</b>	<b>53,302,517</b>	<b>197,483</b>	<b>0</b>	
<b>Capacity Building</b>	<b>14</b>												
2401 Staff Training			25,000,000			25,000,000	3,816,467			3,816,467	21,183,533	85	Utilization of provision has not made due to curtailment of implementing projects subject to public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance, Economic Stabilization and National Policies to

												<p>further enactment of circular instructions made via Circular No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilization and National Policies as well as the Circular No. PS/SB/Circular/10/2022 dated 15.08.2022 issued by the Secretary to the President.</p>
<b>Total (e)</b>			<b>25,000,000</b>		<b>-</b>	<b>25,000,000</b>	<b>3,816,467</b>	<b>-</b>	<b>3,816,467</b>	<b>21,183,533</b>	<b>85</b>	
<b>Other Capital Expenditure</b>	<b>15</b>											
2506 Infrastructure Development												
2507 Research and Development												
2509 Other												
<b>Total (f)</b>												
<u>Programme (1)</u>	-											

<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>			<b>158,500,000</b>			<b>- 158,500,000</b>	<b>77,689,224</b>		<b>- 77,689,224</b>	<b>80,810,776</b>	<b>51</b>	<b>-</b>
<b>Grand Total (Notes 5 to 15) - Total Expenditure</b>			<b>742,750,000</b>			<b>- 742,750,000</b>	<b>597,298,669</b>	<b>4,130,150</b>	<b>601,428,819</b>	<b>141,321,181</b>	<b>19</b>	<b>-</b>

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

Statement of Expenditure for the period ended 31<sup>st</sup> December 2023

Expenditure Head No: 281

Name of the Ministry / Department / District Secretariat: Department of Agrarian Development

Rs.

Expenditure Code	Finance Code	Provisions				Expenditure			Net Effect			
		Annual Budgetary Provision	Supplementary Estimate Provision	Supplementary Estimate Provisions	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)		
<b>Recurrent Expenditure</b>	-											
Programme (2)	-											
Prog. / Proj. / Sub Proj. / Object Code												
<b>OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYEMENT BENEFITS</b>	5											
<b>Personal</b>	-											

<b>Emoluments</b>											
1001 Salaries & Wages			5,707,000,000	-	-	5,707,000,000	5,616,908,850		5,616,908,850	90,091,150	2
1002 Overtime & Holiday Payments											
			89,500,000	-	-	89,500,000	17,815,731		17,815,731	71,684,269	80
1003 Other Allowances			2,812,700,000	-	-	2,812,700,000	2,728,345,508	23,367,765	2,751,713,273	60,986,727	2
<b>Total</b>			<b>8,609,200,000</b>			<b>8,609,200,000</b>	<b>8,363,070,089</b>	<b>23,367,765</b>	<b>8,386,437,854</b>	<b>222,762,146</b>	<b>3</b>
<b>OBJECT CODE WISE CLASSIFICATIO</b>	<b>6</b>										

N OF OTHER GOODS & SERVICES											
<u>Travelling Expenditure</u>	-										
1101 Domestic			138,000,000	3,000,000	141,000,000	101,393,661		101,393,661	39,606,339	28	The bills in hand valued Rs. 16,100.00 and liabilities valued Rs. 411,857.50 is shown due to non receipt of sufficient imprest in the year 2023. Further, in accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the public expenditure management in the year 2023, 6 percent of recurrent expenditure has been curtailed. Accordingly, considering the curtailment

											of provisions of Rs. 30 million, considerable surplus of the same Expenditure Head is not shown.
1102 Foreign			1,000,000	-	1,000,000	944,305		944,305	55,695	6	In accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the public expenditure management in the year 2023, foreign visits have been restricted to manage public expenditure and thereby a surplus of provision is shown.
<b>Total (a)</b>			<b>139,000,000</b>	<b>3,000,000</b>	<b>142,000,000</b>	<b>102,337,966</b>	<b>-</b>	<b>102,337,966</b>	<b>39,662,034</b>	<b>28</b>	
<u>Supplies</u>	-							-	-		

1201 Stationery & Office Requisites			40,000,000	-	40,000,000	29,189,958		29,189,958	10,810,042	27	In accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the public expenditure management in the year 2023, 6 percent of recurrent expenditure has been curtailed. Accordingly, considering the curtailment of provisions of Rs. 10 million, the surplus of the said Expenditure Head is shown as 2%.
1202 Fuel			57,000,000	10,000,000	67,000,000	61,906,177		61,906,177	5,093,823	8	In accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the

											public expenditure management in the year 2023, 6 percent of recurrent expenditure has been curtailed. Accordingly, considering the curtailment of provisions of Rs. 5 million, the surplus of the said Expenditure Head is shown as 0.1%.
<b>Total (b)</b>			<b>97,000,000</b>	<b>10,000,000</b>	<b>107,000,000</b>	<b>91,096,135</b>	<b>-</b>	<b>91,096,135</b>	<b>15,903,865</b>	15	
<b>Maintenance Expenditure</b>	-							-	-		
1301 Vehicles			40,000,000	3,500,000	43,500,000	42,586,814		42,586,814	913,186	2	
1302 Plant & Machinery			20,000,000	(8,500,000)	11,500,000	9,171,680		9,171,680	2,328,320	20	It has been instructed not to include provisions for new purchases when calling the budget and accordingly, estimates were prepared based on the expected expenses incurred under

										the subject of machinery maintenance expenditure, as per the National Budget Circular 5/2022 of the Ministry of Finance, Economic Stabilization and National Policies. Many projects could not be implemented as planned due to the delay in approval to incur expenses for development programmes, and the repairs did not occur as expected and the above provisions were remained, accordingly.
1303 Building & Structures			2,000,000	-	2,000,000	1,370,333		1,370,333	629,667	31 The provision was remained due to non occurrence of minor irrigations in

											district offices as expected.
<b>Total (c)</b>			<b>62,000,000</b>	<b>(5,000,000)</b>	<b>57,000,000</b>	<b>53,128,827</b>	<b>-</b>	<b>53,128,827</b>	<b>3,871,173</b>	<b>7</b>	
<b>Services</b>	<b>-</b>										
1401 Transport			-	-	-	-		-	-		
1402 Postal & Communication			18,400,000	-	18,400,000	17,145,612		17,145,612	1,254,388	7	Rs. 50,249.00 has been shown due to non receipt of sufficient imprest in the year 2023 and in accordance with Budget Circular 01/2023 dated 27.01.2023 issued by the Secretary to the Treasury regarding the public expenditure management in the year 2023, electronic media system has been used to manage public expenditure and thereby a surplus of provision is shown.
1403 Electricity & Water			13,500,000	1,500,000	15,000,000	14,287,729		14,287,729	712,271	5	

1404 Rents & Local Taxes			1,500,000	-	-	1,500,000	597,121		597,121	902,879	60	The Department received a discount due to the lump sum payment of the assessment amount due for the relevant year during the year. As a result, the expected expenses were not incurred and a surplus of provision has made, accordingly.	
1408 Installments for the vehicles procured on operating lease method			-	-	-	-			-	-			
1409 Other			65,000,000	-	(9,500,000)	55,500,000	51,518,577		51,518,577	3,981,423	7	The surplus of provision is 5% due to inability to complete the payment of vouchers valued 8,020.00 and liabilities is recorded as Rs. 1,172,302.50 due to insufficient	

											imprest in the year 2023. Further the limitation of expenses expected for Aluth Sahal Mangalyaya subject to firm financial policies taken is led to surplus of provisions.
<b>Total (d)</b>			<b>98,400,000</b>	-	<b>(8,000,000)</b>	<b>90,400,000</b>	<b>83,549,040</b>	-	<b>83,549,040</b>	<b>6,850,960</b>	<b>8</b>
<b>Total Expenditure on Other Goods &amp; Services (a+b+c+d)</b>			<b>396,400,000</b>	-	-	<b>396,400,000</b>	<b>330,111,968</b>	-	<b>330,111,968</b>	<b>66,288,032</b>	<b>17</b>
<b>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>	<b>7</b>										
<b>Transfers</b>	-										
1506 Property Loan Interest to Public Servants			60,000,000	-	-	60,000,000	27,817,344		27,817,344	32,182,656	54

												in the year 2023, 6 percent of recurrent expenditure has been curtailed. Accordingly, considering the curtailment of provisions of Rs. 29million, the surplus of the said Expenditure Head is shown as 5%.
<b>Total</b>			<b>60,000,000</b>	-	-	<b>60,000,000</b>	<b>27,817,344</b>	-	<b>27,817,344</b>	<b>32,182,656</b>	54	
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>	<b>9</b>											
1701 Losses and Wrire off					-	-			-	-		
1703 Implementation of the Official Languages Policy			9,900,000	-	-	9,900,000	9,750,574		9,750,574	149,426	2	
<b>Total</b>			<b>9,900,000</b>	-	-	<b>9,900,000</b>	<b>9,750,574</b>	-	<b>9,750,574</b>	<b>149,426</b>	2	
<u>Programme (2)</u>	-								-	-		
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>			<b>9,075,500,000</b>	-	-	<b>9,075,500,000</b>	<b>8,730,749,974</b>	<b>23,367,765</b>	<b>8,754,117,739</b>	<b>321,382,261</b>	4	
<b>Capital</b>	-											

<b>Expenditure</b>												
Programme (2)	-											
<b>CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>												
<b>Rehabilitation &amp; Improvements of Capital Assets</b>	<b>10</b>											
2001 Building & Structures			600,000,000	-	-	600,000,000	3,626,944		3,626,944	596,373,056	99	Utilization of provision has not made due to curtailment of implementing projects subject to public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance, Economic Stabilization and National Policies to further enactment of circular instructions made via Circular No. 3/2022, 8/2022

											and 9/2022 of the Ministry of Finance, Economic Stabilization and National Policies as well as the Circular No. PS/SB/Circular/10/2022 dated 15.08.2022 issued by the Secretary to the President.
2002 Plant, Machinery & Equipment			71,500,000	-	71,500,000	3,305,780		3,305,780	68,194,220	95	Utilization of provision has not made due to curtailment of implementing projects subject to public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance,

												Economic Stabilization and National Policies to further enactment of circular instructions made via Circular No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilization and National Policies as well as the Circular No. PS/SB/Circular/10/2022 dated 15.08.2022 issued by the Secretary to the President.
2003 Vehicles			35,000,000	-	35,000,000	9,472,820		9,472,820	25,527,180	73		Utilization of provision has not made due to curtailment of implementing projects

										<p>subject to public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance, Economic Stabilization and National Policies to further enactment of circular instructions made via Circular No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilization and National Policies as well as the Circular No. PS/SB/Circular/10/2022 dated 15.08.2022 issued by the Secretary to the President.</p>
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<b>Total ( a )</b>			<b>706,500,000</b>	-	-	<b>706,500,000</b>	<b>16,405,544</b>	-	<b>16,405,544</b>	<b>690,094,456</b>	<b>98</b>	
<b>NOTE - 11 - Acquisition of Capital Assets</b>												
2102 Furniture & Office Equipment			75,000,000	-	-	75,000,000	357,788		357,788	74,642,212	100	Utilization of provision has not made due to curtailment of implementing projects subject to public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance, Economic Stabilization and National Policies to further enactment of circular instructions made via Circular No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilization

												and National Policies as well as the Circular No. PS/SB/Circular/10/2022 dated 15.08.2022 issued by the Secretary to the President.
2103 Machinery Equipment			30,000,000	-		30,000,000						Utilization of provision has not made due to curtailment of implementing projects subject to public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance, Economic Stabilization and National Policies to further enactment of circular instructions made via

												Circular No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilization and National Policies as well as the Circular No. PS/SB/Circular/10/2022 dated 15.08.2022 issued by the Secretary to the President.		
2104 Building & Structures			200,000,000	-		200,000,000					-	200,000,000	100	Utilization of provision has not made due to curtailment of implementing projects subject to public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance, Economic Stabilization

											and National Policies to further enactment of circular instructions made via Circular No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilization and National Policies as well as the Circular No. PS/SB/Circular/10/2022 dated 15.08.2022 issued by the Secretary to the President.
<b>Total (b)</b>			<b>305,000,000</b>	-	-	<b>305,000,000</b>	<b>357,788</b>	-	<b>357,788</b>	<b>304,642,212</b>	<sup>100</sup>
<b>Capacity Building</b>	<b>14</b>										
2401 Staff Training											
<b>Total (e)</b>											
<b>Other Capital Expenditure</b>	<b>15</b>										
8-2104 Construction of Fertilizer Stores			300,000,000			300,000,000	-		-	300,000,000	<sup>100</sup>
											Utilization of provision has not made due to the fact that curtailment of implementing projects subject to

										<p>public expenditure management in accordance with the Circular No. 01/2023 dated 27.01.2023 issued by the Ministry of Finance, Economic Stabilization and National Policies to further enactment of circular instructions made via Circular No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilization and National Policies as well as the Circular No. PS/SB/Circular/10/2022 dated 15.08.2022 issued by the Secretary to the President and change in</p>
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											government policies and accordingly the decision taken as to not required to build fertilizer storage facilities as planned due to the issuance of cash and coupons to purchase fertilizer instead of providing fertilizer to the farmers.
10-2507 Research and Development			50,000,000	-	50,000,000	29,384,747		29,384,747	20,615,253	41	Payment for vouchers valued Rs. 6,965,253.46 could not complete at the end of the year since sufficient imprest had not received in the year 2023. Although curtailment of implementing projects were made subject to public expenditure management in accordance



										subject to the approval granted by the letter of Secretary to the Ministry of Agriculture dated 31.05.2023 (Ref. No. 4/6/1/Budg. Estimate/2023) as per the Cabinet Decision dated 22.05.2023. Accordingly, several projects that were planned to be implemented from the beginning of the year had to be suspended due to insufficient time frame to implement such projects from the date of the aforesaid approval.	
12-2506 Infrastructure Development			3,000,000,000		3,000,000,000	2,621,533,169		2,621,533,169	378,466,831	13	Considering the facts that payment for vouchers

												valued Rs. 131,614,340.99 could not complete at the end of the year since sufficient imprest had not received in the year 2023 and Rs. 123,187,481.86 has been recorded as liabilities and therefore, the surplus is shown as 4%.
13-2506 Infrastructure Development				-	-	-						
<b>Total (f)</b>			<b>3,350,000,000</b>	-	-	<b>3,350,000,000</b>	<b>2,650,917,915</b>	-	<b>2,650,917,915</b>	<b>699,082,085</b>	<b>21</b>	
<u>Programme (2)</u>	-								-	-		
<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>			<b>4,361,500,000</b>	-	-	<b>4,361,500,000</b>	<b>2,667,681,247</b>	-	<b>2,667,681,247</b>	<b>1,693,818,753</b>	<b>39</b>	
<b>Grand Total (Notes 5 to 15) - Total Expenditure</b>			<b>13,437,700,000</b>	-	-	<b>13,437,700,000</b>	<b>11,398,431,221</b>	<b>23,367,765</b>	<b>11,421,798,986</b>	<b>2,015,201,014</b>	<b>15</b>	

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

**Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates**

Expenditure Head No: 281

Name of the Ministry / Department / District Secretariat : Department of Agrarian Development

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate	Revised Expenditure Estimate	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
			Rs.	Rs.			
<b>Recurrent Expenditure</b>	-						
<u>Programme (1)</u>	-						
Prog. / Proj. / Sub proj. / Object code							
<b>OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>	<b>5</b>						
<b>Personal Emoluments</b>	-						
1001 Salaries & Wages			284,000,000	284,000,000	-	-	
1002 Overtime & Holiday Payments			43,400,000	43,400,000	-	-	
1003 Other Allowances			128,000,000	128,000,000	-	-	
<b>Total</b>			<b>455,400,000</b>	<b>455,400,000</b>	-	-	
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>	<b>6</b>						
<b>Travelling Expenditure</b>	-						
1101 Domestic			6,000,000	6,000,000	-	-	
1102 Foreign			1,000,000	1,000,000	-	-	
<b>Total (a)</b>			<b>7,000,000</b>	<b>7,000,000</b>	-	-	
<b>Supplies</b>							
1201 Stationery & Office Requisites			18,000,000	18,000,000	-	-	
1202 Fuel			30,000,000	30,000,000	-	-	
1203 Diets & Uniforms			3,000,000	3,000,000	-	-	
<b>Total (b)</b>			<b>51,000,000</b>	<b>51,000,000</b>	-	-	

<b><u>Maintenance Expenditure</u></b>						
1301 Vehicles			20,000,000	20,000,000	-	-
1302 Plant and Machinery			4,000,000	4,000,000	-	-
1303 Building and Structures			600,000	600,000	-	-
<b>Total (c)</b>			<b>24,600,000</b>	<b>24,600,000</b>	-	-
<b><u>Services</u></b>						
1401 Transport			1,200,000	1,200,000	-	-
1402 Postal & Communication			10,000,000	10,000,000	-	-
1403 Electricity & Water			11,250,000	11,250,000	-	-
1404 Rents & Local Taxes			1,200,000	1,200,000	-	-
1406 Interest Payment for Leased vehicles			3,500,000	3,500,000	-	-
1409 Other			13,000,000	13,000,000	-	-
<b>Total (d)</b>			<b>40,150,000</b>	<b>40,150,000</b>	-	-
<b>Total Expenditure on Other Goods &amp; Services (a + b + c + d)</b>			<b>122,750,000</b>	<b>122,750,000</b>	-	-
<b>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>	<b>7</b>					
<b><u>Transfers</u></b>	-					
1506 Property Loan Interest to Public Servants			4,600,000	4,600,000	-	-
<b>Total</b>			<b>4,600,000</b>	<b>4,600,000</b>	-	-
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>	<b>9</b>					
1703 Implementation of the Official Languages Policy			1,500,000	1,500,000	-	-
<b>Total</b>			<b>1,500,000</b>	<b>1,500,000</b>	-	-
<u>Programme (1)</u>	-					
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>			<b>584,250,000</b>	<b>584,250,000</b>	-	-
<b><u>Capital Expenditure</u></b>						
Programme (1)						
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>						
<b>Rehabilitation &amp; Improvements of Capital Assets</b>	<b>10</b>					
2001 Buildings & Structures			50,000,000	50,000,000	-	-

2003 Vehicles			30,000,000	30,000,000	-	-	
<b>Total (a)</b>			<b>80,000,000</b>	<b>80,000,000</b>		-	
<b>Acquisition of Capital Assets</b>	<b>11</b>						
2102 Furniture & Office Equipment			8,000,000	8,000,000	-		
2108 Capital Payment for Leased Vehicles			45,500,000	45,500,000	-	-	
<b>Total (b)</b>			<b>53,500,000</b>	<b>53,500,000</b>			
<b>Capacity Building</b>	<b>14</b>						
2401 Staff Training			25,000,000	25,000,000	-	-	
<b>Total (e)</b>			<b>25,000,000</b>	<b>25,000,000</b>		-	
<b>Other Capital Expenditure</b>	<b>15</b>						
2506 Infrastructure Development							
2507 Research and Development							
2509 Other							
<b>Total (f)</b>							
<u>Programme (1)</u>	-						
<b>Total Expenditure on Public Investments (a + b + c + d + e + f)</b>			<b>158,500,000</b>	<b>158,500,000</b>	-	-	
<b>Grand Total (Notes 5 to 15)</b>			<b>742,750,000</b>	<b>742,750,000</b>	-	-	

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

### Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No: 281

Name of the Ministry / Department / District Secretariat: Department of Agrarian Development

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate	Revised Expenditure Estimate	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
			Rs.	Rs.			
<b><u>Recurrent Expenditure</u></b>	-						
Programme (2)	-						
Prog. / Proj. / Sub proj. / Object code							
<b>OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>	5						
<b><u>Personal Emoluments</u></b>	-						
1001 Salaries & Wages			5,707,000,000	5,707,000,000	-	-	
1002 Overtime & Holiday Payments			89,500,000	89,500,000	-	-	
1003 Other Allowances			2,812,700,000	2,812,700,000	-	-	
<b>Total</b>			<b>8,609,200,000</b>	<b>8,609,200,000</b>	-	-	
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>	6						
<b><u>Travelling Expenditure</u></b>	-						
1101 Domestic			138,000,000	141,000,000	(3,000,000)	(2)	Necessary provisions have been made to this Expenditure Head from Expenditure Head 281-2-2-0-1409 via F.R. 66 due to the outstanding travel expenses of field officers for several years and the increase in project supervision travel expenses.
1102 Foreign			1,000,000	1,000,000	-		

<b>Total (a)</b>			<b>139,000,000</b>	<b>142,000,000</b>	<b>(3,000,000)</b>	<b>(2)</b>	
<b>Supplies</b>	-						
1201 Stationery & Office Requisites			40,000,000	40,000,000	-	-	
1202 Fuel			57,000,000	67,000,000	(10,000,000)	(18)	Necessary provisions have been made from Expenditure Heads 281-2-2-0-1302 and 281-2-2-0-1409 via F.R. 66 for the deficiency caused by the increase in fuel prices above the expected expense and the necessity to provide transportation facilities for project supervision affairs
<b>Total (b)</b>			<b>97,000,000</b>	<b>107,000,000</b>	<b>(10,000,000)</b>	<b>(18)</b>	
<b>Maintenance Expenditure</b>	-				-		
1301 Vehicles			40,000,000	43,500,000	(3,500,000)	(9)	Necessary provisions have been made from Expenditure Head 281-2-2-0-1409 via F.R. 66 for the deficiency made in vehicle maintenance due to increase the price of vehicle spare parts, tires, and service fees in the market
1302 Plant and Machinery			20,000,000	11,500,000	8,500,000	43	Although additional provisions were requested for the machinery repairs since it was expected of increasing machinery repairs due to the restriction on the purchase of new machineries as per the instructions given in Circular 05/2022, however no expenses have been occurred in this Expenditure Head for such repair as expected, and therefore the surplus remained have been allocated to make necessary provisions for the Expenditure Heads 281-2-2-0-1202 and 281-2-2-0-1301
1303 Building and Structures			2,000,000	2,000,000	-	-	
<b>Total (c)</b>			<b>62,000,000</b>	<b>57,000,000</b>	<b>5,000,000</b>	<b>8</b>	
<b>Services</b>	-						
1401 Transport			-	-	-	-	
1402 Postal & Communication			18,400,000	18,400,000	-	-	

1403 Electricity & Water			13,500,000	15,000,000	(1,500,000)	(11)	Necessary provisions have been made from Expenditure Head 281-2-2-0-1409 via F.R. 66 for the deficiency caused by the increase in electricity bills in an expeditious manner than expected expense.
1404 Rents & Local Taxes			1,500,000	1,500,000	-	-	
1409 Other			65,000,000	55,500,000	9,500,000	15	Efficiency Bar Examinations o Department were not conducted as expected. Provisions could be reserved through managing expenses using new technology, significantly reducing printing and advertising expenses, and by cutting off many other expenses and conducting the Aluth Sahala Mangalyaya in a very simple manner. Therefore, the surplus provisions in this Expenditure Head could be allocated for the deficiencies in the Expenditure Heads of electricity bills, fuel and travel expenses, which are required to maintain the daily activities of the department without any issues.
<b>Total (d)</b>			<b>98,400,000</b>	<b>90,400,000</b>	<b>8,000,000</b>	<b>4</b>	
<b>Total Expenditure on Other Goods &amp; Services (a+b+c+d)</b>			<b>396,400,000</b>	<b>396,400,000</b>	<b>-</b>	<b>(8)</b>	
<b>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>	<b>7</b>						
<b>Transfers</b>	-						
1506 Property Loan Interest to Public Servants			60,000,000	60,000,000	-	-	
<b>Total</b>			<b>60,000,000</b>	<b>60,000,000</b>	<b>-</b>	<b>-</b>	
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>	<b>9</b>						
1701 Losses & Write off			0	-	-	-	

1703 Implementation of the Official Languages Policy			9,900,000	9,900,000	-	-	
<b>Total</b>			<b>9,900,000</b>	<b>9,900,000</b>	-	-	
<u>Programme (2)</u>	-						
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>			<b>9,075,500,000</b>	<b>9,075,500,000</b>	-	(8)	
<b><u>Capital Expenditure</u></b>							
<u>Programme (2)</u>							
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>							
<b>Rehabilitation &amp; Improvements of Capital Assets</b>	<b>10</b>						
2001 Buildings & Structures			600,000,000	600,000,000	-	-	
2002 Plant, Machinery & Equipment			71,500,000	71,500,000	-	-	
2003 Vehicles			35,000,000	35,000,000	-	-	
<b>Total (a)</b>			<b>706,500,000</b>	<b>706,500,000</b>	-	-	
<b>Acquisition of Capital Assets</b>	<b>11</b>						
2102 Furniture & Office Equipment			75,000,000	75,000,000	-	-	
2103 Plant, Machinery & Equipment			30,000,000	30,000,000	-	-	
2104 Buildings & Structures			200,000,000	200,000,000			
<b>Total (b)</b>			<b>305,000,000</b>	<b>305,000,000</b>	-	-	
<b>Capacity Building</b>	<b>14</b>						
2401 Staff Training							
<b>Total (e)</b>							
<b>Other Capital Expenditure</b>	<b>15</b>						
8-2104 Construction of Fertilizer Warehouses			300,000,000	300,000,000	-	-	
10-2507 Research and Development			50,000,000	50,000,000			
12-2506 Infrastructure Development			3,000,000,000	3,000,000,000	-	-	

13-2506 Infrastructure Development							
<b>Total (f)</b>			<b>3,350,000,000</b>	<b>3,350,000,000</b>	-		
<u>Programme (2)</u>	-		<b>4,361,500,000</b>	<b>4,361,500,000</b>	-	-	
<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>					-		
<b>Grand Total (Notes 5 to 15)</b>			<b>13,437,000,000</b>	<b>13,437,000,000</b>	-		

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

Imprest Account as at 31<sup>st</sup> December 2023

Name of the Ministry / Depatment / District Secretariat : Department of Agrarian Development

Expenditure Head No : 281

Rs.

Imprest Account No	Imprest Balance as at 01 <sup>st</sup> January 2023			Imprest Received			Imprest Settlement			Imprest Balance as at 31 <sup>st</sup> December 2023			Imprest Balance as at 31 <sup>st</sup> December 2023 as per Institutional Ledgers	Imprest Balance as at 31 <sup>st</sup> December 2023 as per Treasury Books
	1			2			3			4				
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub)	Total	By Treasury	By Other Sources	Total	By Expenditure	By Cash	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	*5	6
1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii) = 2(i)+2(ii)	3(i)	3(ii)	3(iii) = 3(i)+3(ii)	4(i)	4(ii)	4(iii) = 4(i)+4(ii)	5 = 1(iii) + 2(iii)-3(iii)		
7002/0000/00/008 8/0023/000	-	-	18,701,319,500	38,340,599,904	57,041,919,404	57,039,596,546	2,322,858	57,041,919,404	-	-	-	-	-	

**1. Please show reasons for difference between above 4 and 6**

- (1) Remitted to the Treasury but not updated  
cash book balance as at 31.12.2023 .....
- (2) Other reasons - .....
- 
- 

**State if these balances were settled as at the date of signing the report and if not, reason for not settling the balances**

- The CIGAS programme shows that the imprest receipt from the Treasury is as Rs. 18,706,319,500 and the imprest payment to the Treasury is as Rs. 7,322,858. However, the actual imprest receipts from the Treasury is Rs. 18,701,319,500 and the imprest payment to the Treasury is Rs. 2,322,858. The reason for this difference is that the amount of Rs. 5 million, which was brought back in September from the cash released to the Kandy District Office, was mistakenly recorded in the CIGAS programme as a cash receipt of the Treasury and the correction was made in the accounts summary of November as a cash imprest payment to the Treasury.

**I hereby certify that the above information is true and correct.**

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

**Statement of Deposit Accounts as at 31<sup>st</sup> December 2023**

<b>Expenditure Head No : 281</b>		<b>Name of the Ministry / Department / District Secretariat : Department of Agrarian Development</b>					<b>Rs.</b>
<b>Name of Deposit Accounts</b>	<b>Deposit No.</b>	<b>Balance as at 01 January 2023</b>	<b>Credits during the Year</b>	<b>Debits during the Year</b>	<b>Balance as at 31 December 2023</b>	<b>Balance as per Treasury Books as at 31 December 2023</b>	
Security Deposits	6000-0-0-1-10	-	-	-	-	-	
Tender Deposits	6000-0-0-2-10	1,926,389	5,714,002	4,446,714	3,193,677	3,193,677	
Fund (Board)	6000-0-0-6-51	338,767,636	102,189,531	70,651,718	370,305,449	370,305,449	
Temporary withholding deposits for repayment to third parties	6000-0-0-13-24	3,689,845	3,081,460	3,378,206	3,393,099	3,393,099	
Temporary withholding deposits for repayment to third parties	6000-0-0-13-32	67,851,360	38,197,765,999	38,156,901,398	108,715,961	108,715,961	
Retention money for contracts	6000-0-0-16-09	190,257,007	170,624,409	76,203,444	284,677,972	284,677,972	
Temporary withholdings for statutory payments	6000-0-0-18-11	373,275	4,144,538	4,010,588	507,225	507,225	

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

Advance Account as as 31<sup>st</sup> December 2023

Expenditure Head No : 281

Name of the Ministry / Department / District Secretariat : Department of Agrarian Development

Rs.

Name of the Advance Account	Advance Account No	Number of Advance Accounts	Balance as at 01 January 2023	Maximum Limit of Expenditure Rs. 350,000.00		Minimum Limit of Receipts Rs. 200,000.00		Maximum Limit of Debit Balances Rs. 650,000	Maximum Limit of Liabilities Rs. .....	Balance as per Treasury Books as at 31 December 2023
				Debit during the Year		Credit during the Year		Balance		
			(1)	(2)		(3)		4 = (1) + (2) - (3)		
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advances of Public Officers	281011/012	1	291,572,070	203,035,220	29,545,210	200,142,460	23,771,893	300,238,147	-	300,238,147
(2) Other Advances	-									
(3) Various Advances	-									

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

**Rent and Work Advance Account as at 31st December 2023**

Expenditure Head No: 281

Name of the Ministry / Department / District Secretariat : Department of Agrarian Development

Rs.

Advance No.	Project Description	Payment Date	Vaucher No.	Amount Paid (Rs.)	Balance as at 01.01.2023 (Rs.)	Recoveries during the Year 2023		Balance as at 31.12.2023 (Rs.)
						In relation to the Previous Year	In relation to the Current Year	
(1) Rent Advance								
Eg.								
9188-250-0-1-0-1				<b>Nil Report</b>				
.....								
.....								
<b>Total (a)</b>								
(2) Work Advance								
Eg.								
9188-250-0-2-0-1								
.....								
.....								
<b>Total (b)</b>								
<b>Grand Total (a) + (b)</b>								

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

Rent and Work Advance Reserve Account as at 31<sup>st</sup> December 2023

Expenditure Head No : 281

Name of the Ministry / Department / District Secretariat : Department of Agrarian Development

Rs.

Advance No.	Project Description	Balance as at 01.01.2023 (Rs.)	During the Year 2023		Balance as at 31.12.2023 (Rs.)
			Recoveries (Debit)	Payments (Credit)	
		(1)	(2)	(3)	4=1+3-(2)
(1) Rent Advance					
Eg.					
9189-250-0-1-0-1					
.....					
.....					
<b>Total (a)</b>		<b>Nil Report</b>			
(2) Work Advance					
Eg.					
9189-250-0-2-0-1					
.....					
.....					
<b>Total (b)</b>					
<b>Grand Total (a) + (b)</b>					

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



**Cumulative Non Financial Asset Accounts Report- Central Govt-2023**



**Land-9153:** 462,350,000.00 Table: SA 82  
**Building- 9151:** 2,450,346,576.19 Year: 2023  
**Machinery-9152:** 8,396,947,693.20 Rpt Date 2/26/2024 1:08:05 PM  
**WIP-9160:** 446,058,951.41 Head 281  
**Intangible-9154:** 345,000.00  
**Lease-9180:** 186,850,000.00

Ledger	category	Item	Code	Opn Bal	Opn Bal Add	TransferIn	Purchase	Disposal	Balance
9151	1.1- Dwellings		61111	105,553,034.03	62,478,800.00	0.00	0.00	0.00	168,031,834.03
		Garages	****6111102	15,935,282.03	1,895,000.00	0.00	0.00	0.00	17,830,282.03
		Quarters	****6111107	37,628,341.80	60,583,800.00	0.00	0.00	0.00	98,212,141.80
		Circuit Bunglows	****6111108	51,989,410.20	0.00	0.00	0.00	0.00	51,989,410.20
9151	1.2-Non Residential Building		61112	1,481,372,290.27	777,716,616.30	0.00	26,008,751.06	2,782,915.47	2,282,314,742.16
		Office Building	****6111201	1,052,805,259.71	698,991,499.30	0.00	9,652,425.04	2,782,915.47	1,758,666,268.58
		Warehouse	****6111205	424,661,805.56	72,766,967.00	0.00	16,356,326.02	0.00	513,785,098.58
		Markets	****6111208	0.00	5,958,150.00	0.00	0.00	0.00	5,958,150.00
		Laboratories & Research Stations	****6111209	3,905,225.00	0.00	0.00	0.00	0.00	3,905,225.00
9160	1.4-WIP- Building		61114	458,915,277.43	0.00	0.00	0.00	12,856,326.02	446,058,951.41

	& Structure								
		WIP-Building & Structure	****611140	2,051,496.00	0.00	0.00	0.00	0.00	2,051,496.00
		House Boats	****611141	14,625,730.56	0.00	0.00	0.00	0.00	14,625,730.56
		Warehouse	****6111412	134,611,500.20	0.00	0.00	0.00	12,856,326.02	121,755,174.18
		Garages	****611142	14,621,199.64	0.00	0.00	0.00	0.00	14,621,199.64
		Air field runways	****6111422	67,626.00	0.00	0.00	0.00	0.00	67,626.00
		Circuit Bunglows	****611147	1,457,190.00	0.00	0.00	0.00	0.00	1,457,190.00
		Office Building	****611148	291,480,535.03	0.00	0.00	0.00	0.00	291,480,535.03
9152	2.1-Transport Equipment		61121	5,996,162,144.00	0.00	0.00	0.00	0.00	5,996,162,144.00
		Passenger vehicle	****6112101	1,655,000,000.00	0.00	0.00	0.00	0.00	1,655,000,000.00
		Cargo vehicle	****6112102	3,252,334,584.00	0.00	0.00	0.00	0.00	3,252,334,584.00
		Agricultural vehicle	****6112103	1,082,892,200.00	0.00	0.00	0.00	0.00	1,082,892,200.00
		Industrial Vehicle	****6112104	5,902,110.00	0.00	0.00	0.00	0.00	5,902,110.00
		Motor cycle	****6112109	33,250.00	0.00	0.00	0.00	0.00	33,250.00
9152	2.2-Other Machinery & Equipment		61122	2,375,915,896.12	19,242,662.08	0.00	8,238,863.00	2,611,872.00	2,400,785,549.20
		Office Equipment	****6112201	33,866,433.80	140,480.00	0.00	174,025.00	20,100.00	34,160,838.80
		Computer Equipment	****6112202	821,939,369.42	12,278,965.00	0.00	7,712,895.00	2,048,672.00	839,882,557.42
		Electrical Equipment	****6112203	412,485,018.98	4,024,822.58	0.00	160,650.00	305,350.00	416,365,141.56

		Communication Equipment	****6112204	62,337,034.04	323,750.00	0.00	88,000.00	156,500.00	62,592,284.04
		Furniture	****6112205	737,464,865.93	2,474,644.50	0.00	103,293.00	73,200.00	739,969,603.43
		Industrial & Manufacturing Equipment	****6112212	65,600.00	0.00	0.00	0.00	0.00	65,600.00
		Construction Equipment	****6112213	306,656,031.95	0.00	0.00	0.00	8,050.00	306,647,981.95
		Defence Equipment	****6112215	97,750.00	0.00	0.00	0.00	0.00	97,750.00
		Fire Protection Equipment	****6112217	1,003,792.00	0.00	0.00	0.00	0.00	1,003,792.00
9180	2.3-Lease Asset		61123	186,850,000.00	0.00	0.00	0.00	0.00	186,850,000.00
		Lease-Passenger vehicle	****6112301	11,950,000.00	0.00	0.00	0.00	0.00	11,950,000.00
		Lease- Cargo vehicle	****6112302	174,900,000.00	0.00	0.00	0.00	0.00	174,900,000.00
9154	5.3 Other Non Financial-Intangible		61133	345,000.00	0.00	0.00	0.00	0.00	345,000.00
		Computer Software	****6113301	345,000.00	0.00	0.00	0.00	0.00	345,000.00
9153	4.1-Land		61410	391,780,000.00	70,570,000.00	0.00	0.00	0.00	462,350,000.00
		Land	****614100	391,780,000.00	70,570,000.00	0.00	0.00	0.00	462,350,000.00

REMARKS

This is a computer-generated document. No signature is required.

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Report Generated by the new CIGAS Web Application--Developed by S.Tharshan -  
Director, Dept of State Accounts

**Imprest Reconciliation Statement**

Revenue collected by <b>other entities</b> on behalf of the <b>reporting entity</b>	7,285,806,348	
Expenditures incurred by the <b>reporting entity</b> for <b>other Heads</b>	-	
Debits made by the <b>reporting entity</b> for <b>other Heads</b> to the Advance “B” Account	23,160,696	
Credits made to Advance “B” Account by <b>other Heads</b>	436,207	7,309,403,251
<b>Less :</b>		
Revenue collected by <b>the reporting entity</b> for <b>other Revenue Heads</b>	-	
Expenditures incurred by <b>other entities</b> on behalf of the <b>reporting entity</b>	27,497,915	
Credits made by the <b>reporting entity</b> for <b>other Heads</b> to the Advance “B” Account	278,567	
Debits made to Advance “B” Account by <b>other Heads</b>	29,327,553	57,104,035
<b>Imprest Reconciliation Statement as at 31<sup>st</sup> December 2022</b>		<b>7,252,299,216</b>
<b>* Applicable items can be adjusted in addition to the above items.</b>		

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

<b>Statement of Liabilities and Commitments</b>																	
<b>Name of Special Expenditure Unit / Ministry / Department / District Secretariat : Department of Agrarian Development</b>																	
<b>Expenditure Head No : 281</b>																	
<b>Programme No &amp; Title : 1</b>																	
<b>Name of the Person / Institution</b>	<b>Commitment No</b>	<b>Month</b>	<b>Date</b>	<b>Head</b>	<b>Programme</b>	<b>Project</b>	<b>Sub Project</b>	<b>Object Code</b>	<b>Finance Code</b>	<b>Details of Item</b>	<b>Commitment</b>	<b>Commitment Balance</b>	<b>Liability Date</b>	<b>Liability Amount</b>	<b>Revised Liability</b>	<b>paid Liability</b>	<b>Liability balance</b>
<b>1.Ministries / Government Department</b>																	
<b>2.State Corporations / Statutory Boards</b>																	
<b>Head Office</b>				281	1	1	0	1201			15,237.50	7.50	-	15,230.00	-	15,230.00	-
<b>Total 281-1-1-0-1201</b>											15,237.50	7.50	-	15,230.00	-	15,230.00	-
<b>Head Office</b>				281	1	1	0	1202			400,000.00	141,458.00	-	258,542.00	-	258,542.00	-
<b>Total 281-1-1-0-1202</b>											400,000.00	141,458.00	-	258,542.00	-	258,542.00	-
<b>Head Office</b>				281	1	1	0	1301			4,090,389.58	4,090,389.58	-	-	-	-	-
<b>Total 281-1-1-0-1301</b>											4,090,389.58	4,090,389.58	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	1402			193,726.20	193,726.20	-	-	-	-	-
<b>Total 281-1-1-0-1402</b>											193,726.20	193,726.20	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	1403			1,325,000.00	1,325,000.00	-	-	-	-	-
<b>Total 281-1-1-0-1403</b>											1,325,000.00	1,325,000.00	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	1409			-	-	-	-	-	-	-
<b>Total 281-1-1-0-1409</b>											-	-	-	-	-	-	-
<b>3.Other (Private Parties)</b>											-	-	-	-	-	-	-
<b>Mathale</b>				281	1	1	0	1001			20,778.70	-	-	20,778.70	-	-	20,778.70
<b>Total 281-1-1-0-1001</b>											20,778.70	-	-	20,778.70	-	-	20,778.70
<b>Head Office</b>				281	1	1	0	1002			892,245.58	875,289.64	-	16,955.94	-	16,955.85	0.09
<b>Mathale</b>				281	1	1	0	1002			21,854.23	-	-	21,854.23	-	-	21,854.23

<b>Total 281-1-1-0-1002</b>										914,099.81	875,289.64	-	38,810.17	-	16,955.85	21,854.32
<b>Head Office</b>				281	1	1	0	1003		85,237.50	85,237.50	-	-	-	-	-
<b>Total 281-1-1-0-1003</b>										85,237.50	85,237.50	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	1101		23,350.00	23,350.00	-	-	-	-	-
<b>Mathale</b>				281	1	1	0	1101		700.00	-	-	700.00	-	-	700.00
<b>Total 281-1-1-0-1101</b>										24,050.00	23,350.00	-	700.00	-	-	700.00
<b>Kurunegala</b>				281	1	1	0	1102		112,910.00	112,910.00	-	-	-	-	-
<b>Total 281-1-1-0-1102</b>										112,910.00	112,910.00	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	1201		874,212.82	874,212.82	-	-	-	-	-
<b>Total 281-1-1-0-1201</b>										874,212.82	874,212.82	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	1202		579,090.00	113,507.05	-	465,582.95	-	465,582.95	-
<b>Total 281-1-1-0-1202</b>										579,090.00	113,507.05	-	465,582.95	-	465,582.95	-
<b>Head Office</b>				281	1	1	0	1301		112,695.00	107,715.00	-	4,980.00	-	4,980.00	-
<b>Total 281-1-1-0-1301</b>										112,695.00	107,715.00	-	4,980.00	-	4,980.00	-
<b>Head Office</b>				281	1	1	0	1302		25,133.00	25,133.00	-	-	-	-	-
<b>Total 281-1-1-0-1302</b>										25,133.00	25,133.00	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	1303		205,118.32	18,429.07	-	186,689.25	-	186,689.25	-
<b>Total 281-1-1-0-1303</b>										205,118.32	18,429.07	-	186,689.25	-	186,689.25	-
<b>Head Office</b>				281	1	1	0	1409		1,738,750.00	916,958.10	-	821,791.90	-	821,791.90	-
<b>Total 281-1-1-0-1409</b>										1,738,750.00	916,958.10	-	821,791.90	-	821,791.90	-
<b>Jaffna</b>				281	1	1	0	2001		21,178.76	21,178.76	-	-	-	-	-
<b>Mullaithivu</b>				281	1	1	0	2001		1,515.97	1,515.97	-	-	-	-	-
<b>Total 281-1-1-0-2001</b>										22,694.73	22,694.73	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	2003		1,029,080.00	1,029,080.00	-	-	-	-	-
<b>Total 281-1-1-0-2003</b>										1,029,080.00	1,029,080.00	-	-	-	-	-
<b>Head Office</b>				281	1	1	0	2401		338,300.00	308,260.00	-	30,040.00	-	30,040.00	-
<b>Total 281-1-1-0-2401</b>										338,300.00	308,260.00	-	30,040.00	-	30,040.00	-
<b>Grand Total</b>										12,106,503.16	10,263,358.19	-	1,843,144.97	-	1,799,811.95	43,333.02

\*Nature of payments / Liabilities should be recognized separately as follows.

1. Ministries / Government Departments
2. State Corporations / Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

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

**Statement of Liabilities and Commitments**

**Name of Special Expenditure Unit / Ministry / Department / District Secretariat : Department of Agrarian Development**

**Expenditure Head No : 281**

**Programme No & Title : 2**

Name of the Person / Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Details of Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Revised Liability	paid Liability	Liability balance
<b>1.Ministries/ Government Department</b>																	
<b>Ampara</b>				281	2	2	0	1402			40,599.00	-	-	40,599.00	-	-	40,599.00
<b>Total 281-2-2-0-1402</b>											40,599.00	-	-	40,599.00	-	-	40,599.00
<b>Head Office</b>				281	2	2	12	2506			164,694.75	164,694.75	-	-	-	-	-
<b>Kurunegala</b>				281	2	2	12	2506			17,278,246.00	17,278,246.00	-	-	-	-	-
<b>Total 281-2-2-12-2506</b>											17,442,940.75	17,442,940.75	-	-	-	-	-
<b>2.State Corporations / Statutory Boards</b>											-	-	-	-	-	-	-
<b>Mathale</b>				281	2	2	0	1403			33,095.38	-	-	33,095.38	-	-	33,095.38
<b>Total 281-2-2-0-1403</b>											33,095.38	-	-	33,095.38	-	-	33,095.38
<b>Head Office</b>				281	2	2	0	1409			752,302.50	752,302.50	-	-	-	-	-
<b>Total 281-2-2-0-1409</b>											752,302.50	752,302.50	-	-	-	-	-
<b>3.Other (Private Parties)</b>											-	-	-	-	-	-	-
<b>Mathale</b>				281	2	2	0	1001			383,095.91	-	-	383,095.91	-	-	383,095.91
<b>NuwaraElliya</b>				281	2	2	0	1001			263,098.46	-	-	263,098.46	-	-	263,098.46
<b>Badulla</b>				281	2	2	0	1001			7,562,548.26	-	-	7,562,548.26	-	5,441,042.37	2,121,505.89
<b>Monaragala</b>				281	2	2	0	1001			1,052,625.79	1,052,625.79	-	-	-	-	-
<b>Total 281-2-2-0-1001</b>											9,261,368.42	1,052,625.79	-	8,208,742.63	-	5,441,042.37	2,767,700.26

<b>Mathale</b>				281	2	2	0	1002			35,149.62		-	-	35,149.62	-	-	35,149.62
<b>Hambanthota</b>				281	2	2	0	1002			5,958.00		-	-	5,958.00	-	-	5,958.00
<b>Total 281-2-2-0-1002</b>											41,107.62		-	-	41,107.62	-	-	41,107.62
<b>Head Office</b>				281	2	2	0	1003			237,800.00	237,800.00	-	-	-	-	-	-
<b>Mathale</b>				281	2	2	0	1003			9,167.73		-	-	9,167.73	-	-	9,167.73
<b>NuwaraElliya</b>				281	2	2	0	1003			112,160.00		-	-	112,160.00	-	50,000.00	62,160.00
<b>Monaragala</b>				281	2	2	0	1003			1,212,223.40	1,212,223.40	-	-	-	-	-	-
<b>Rathnapura</b>				281	2	2	0	1003			4,567,178.95		-	-	4,567,178.95	-	-	4,567,178.95
<b>Total 281-2-2-0-1003</b>											6,138,530.08	1,450,023.40	-	-	4,688,506.68	-	50,000.00	4,638,506.68
<b>Head Office</b>				281	2	2	0	1101			410,582.50	410,582.50	-	-	-	-	-	-
<b>Mathale</b>				281	2	2	0	1101			2,100.00		-	-	2,100.00	-	-	2,100.00
<b>Hambanthota</b>				281	2	2	0	1101			14,000.00		-	-	14,000.00	-	-	14,000.00
<b>Mullaithivu</b>				281	2	2	0	1101			1,275.00	1,275.00	-	-	-	-	-	-
<b>Total 281-2-2-0-1101</b>											427,957.50	411,857.50	-	-	16,100.00	-	-	16,100.00
<b>Colombo</b>				281	2	2	0	1202			25,000.00		-	-	25,000.00	-	-	25,000.00
<b>Mathale</b>											12,000.00		-	-	12,000.00	-	-	12,000.00
<b>Total 281-2-2-0-1202</b>											37,000.00		-	-	37,000.00	-	-	37,000.00
<b>Trincomalee</b>				281	2	2	0	1301			47,682.64		-	-	47,682.64	-	45,682.64	2,000.00
<b>Anuradhapura</b>				281	2	2	0	1301			93,400.00		-	-	93,400.00	-	-	93,400.00
<b>Total 281-2-2-0-1301</b>											141,082.64		-	-	141,082.64	-	45,682.64	95,400.00
<b>Head Office</b>				281	2	2	0	1303			93,000.00	23,380.00	-	-	69,620.00	-	69,620.00	-
<b>Jaffna</b>				281	2	2	0	1303			53.64	53.64	-	-	-	-	-	-
<b>Total 281-2-2-0-1303</b>											93,053.64	23,433.64	-	-	69,620.00	-	69,620.00	-
<b>Mathale</b>				281	2	2	0	1402			9,650.00		-	-	9,650.00	-	-	9,650.00
<b>Total 281-2-2-0-1402</b>											9,650.00		-	-	9,650.00	-	-	9,650.00
<b>Head Office</b>				281	2	2	0	1409			420,000.00	420,000.00	-	-	-	-	-	-
<b>Colombo</b>				281	2	2	0	1409			2,500.00		-	-	2,500.00	-	-	2,500.00
<b>Mathale</b>				281	2	2	0	1409			5,520.00		-	-	5,520.00	-	-	5,520.00
<b>Total 281-2-2-0-1409</b>											428,020.00	420,000.00	-	-	8,020.00	-	-	8,020.00

<b>Head Office</b>				281	2	2	0	2001			1,555,577.09	1,555,577.09	-	-	-	-
<b>Jaffna</b>				281	2	2	0	2001			24,744.07	24,744.07	-	-	-	-
<b>Mullaithivu</b>				281	2	2	0	2001			250,182.58	250,182.58	-	-	-	-
<b>Killinochchi</b>				281	2	2	0	2001			328.99	328.99	-	-	-	-
<b>Ampara</b>				281	2	2	0	2001			208,457.47	208,457.47	-	-	-	-
<b>Kurunegala</b>				281	2	2	0	2001			1,797,029.00	1,797,029.00	-	-	-	-
<b>Total 281-2-2-0-2001</b>											3,836,319.20	3,836,319.20	-	-	-	-
<b>Hambanthota</b>				281	2	2	0	2002			257,500.00	-	257,500.00	-	257,500.00	-
<b>Total 281-2-2-0-2002</b>											257,500.00	-	257,500.00	-	257,500.00	-
<b>Jaffna</b>				281	2	2	8	2104			396,703.68	396,703.68	-	-	-	-
<b>Ampara</b>				281	2	2	8	2104			2,270,864.48	2,270,864.48	-	-	-	-
<b>Kurunegala</b>				281	2	2	8	2104			5,172,251.71	5,172,251.71	-	-	-	-
<b>Total 281-2-2-8-2104</b>											7,839,819.87	7,839,819.87	-	-	-	-
<b>Killinochchi</b>				281	2	2	10	2507			6,965,253.46	-	6,965,253.46	-	6,965,253.46	-
<b>Total 281-2-2-10-2507</b>											6,965,253.46	-	6,965,253.46	-	6,965,253.46	-
<b>Head Office</b>				281	2	2	12	2506			22,678,836.70	22,569,462.70	109,374.00	109,374.00	-	-
<b>Colombo</b>				281	2	2	12	2506			17,221,937.09	-	17,221,937.09	-	17,221,937.09	-
<b>Gampaha</b>				281	2	2	12	2506			15,557,275.00	129,240.00	15,428,035.00	-	15,428,035.00	-
<b>Kaluthara</b>				281	2	2	12	2506			652,254.00	-	652,254.00	-	652,254.00	-
<b>Kandy</b>				281	2	2	12	2506			2,157,518.62	-	2,157,518.62	-	2,157,518.62	-
<b>Hambanthota</b>				281	2	2	12	2506			942,290.00	-	942,290.00	-	942,290.00	-
<b>Jaffna</b>				281	2	2	12	2506			21,557,110.57	2,338,784.87	19,218,325.70	18,638,325.70	580,000.00	-
<b>Vavuniya</b>				281	2	2	12	2506			20,254,216.68	-	20,254,216.68	-	20,254,216.68	-
<b>Mullaithivu</b>				281	2	2	12	2506			10,903,375.99	10,903,375.99	-	-	-	-
<b>Killinochchi</b>				281	2	2	12	2506			14,462,868.02	254,737.28	14,208,130.74	363,159.71	13,844,971.03	-
<b>Batticaloa</b>				281	2	2	12	2506			2,679,450.00	-	2,679,450.00	-	2,679,450.00	-
<b>Ampara</b>				281	2	2	12	2506			30,260,898.58	30,260,898.58	-	-	-	-
<b>Kurunegala</b>				281	2	2	12	2506			28,799,724.05	8,278,351.28	20,521,372.77	15,288,857.36	5,232,515.41	-
<b>Puttalama</b>				281	2	2	12	2506			34,334,123.97	3,388,075.10	30,946,048.87	30,946,048.87	-	-

<b>Anuradhapura</b>				281	2	2	12	2506			52,219,372.75	23,722,648.67		28,496,724.08		-	28,496,724.08
<b>Badulla</b>				281	2	2	12	2506			13,640,930.11	13,640,930.11		-		-	-
<b>Monaragala</b>				281	2	2	12	2506			8,123,977.28	7,700,977.28		423,000.00		-	423,000.00
<b>Rathnapura</b>				281	2	2	12	2506			23,655,699.08	-		23,655,699.08		-	23,655,699.08
<b>Kegalla</b>				281	2	2	12	2506			45,730.00	-		45,730.00		-	45,730.00
<b>Total 281-2-2-12-2506</b>											320,147,588.49	123,187,481.86		196,960,106.63		65,345,765.64	131,614,340.99
<b>Grand Total</b>											373,893,188.55	156,416,804.51		217,476,384.04		70,952,110.65	146,524,273.39

\*Nature of payments / Liabilities should be recognized separately as follows.

1. Ministries / Government Departments
2. State Corporations / Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

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

## **Audit Opinion**

### **NATIONAL AUDIT OFFICE**

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**My. No :** ARI/B/ADD/FA/02/23/67/4

**Date :** 31<sup>st</sup> May 2024

**Accounting Officer**  
**Department of Agrarian Development**

**Head 281 - Auditor General's Summary Report on the Financial Statements of the Department of Agrarian Development for Year Ended 31 December 2023 in Terms of Section 11(1) of the National Audit Act No. 19 of 2018**

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Following report and the duplicate copy of Financial Statement (Sinhala) is herewith submitted.

*(Sign. Illegible)*

**P. K. M. P. Nonis**

Senior Assistant Auditor General

For Auditor General

- Copies : 1. Director General, Department of State Accounting - Summary Report and original copy of Financial Statements are herewith submitted
2. Secretary, Ministry of Agriculture and Plantation Industries

# NATIONAL AUDIT OFFICE

My. No : APL/D/ADA/02/20/86

Date : 05<sup>th</sup> July 2021

**Accounting Officer**  
**Department of Agrarian Development**

**Auditor General's Summary Report on the Financial Statements of the Department of Agrarian Development for Year Ended 31 December 2023 in Terms of Section 11(1) of the National Audit Act No. 19 of 2018**

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**1. Financial Statements**

**1.1 Qualified Opinion**

The audit of the financial statements of the Department of Agrarian Development for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in equity and cash flow statement and notes to financial statements for the year then ended including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018, and my opinion and observations presented to the Department on the financial statements in terms of Section 11(1) of the National Audit Act No.19 of 2018 is mentioned in this report. The Annual Detailed Management Audit Report in terms of Section 11(2) of the National Audit Act, No.19 of 2018, will be issued later to the Accounting Officer. The Audit Report to be tabled in Parliament in real time, in terms of Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the provision of Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except to the effect of the facts indicated in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Agrarian Development as at 31 December 2023, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

**1.2 Basis for Qualified Opinion**

My audit opinion is qualified on the basis of the facts indicated in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **1.3 Responsibilities of Chief Accounting Officer and Accounting Officer for the Financial Statements**

Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and subject to the provisions mentioned in Section 38 of the National Audit Act No. 19 of 2018, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Fund.

As per Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer is required to maintain efficient internal control system for the financial control, and it is required to review the efficiency of the said system from time to time and necessary changes is to be made in order to maintain the system in efficient manner.

### **1.4 Auditor's Responsibility for Audit of Financial Statements**

Overall, my objective is to provide a reasonable certification that the financial statements are free from frauds and material misstatements whether due to fraud or error and to issue an audit report with my opinion. Even though fair certification is a high-level guarantee, it does not always ensure that disclose adequate misstatements while auditing in terms of the Sri Lanka Audit Standards. Frauds and errors are likely to result in substantial misstatements, either individually or collectively, and are expected to affect the economic decisions made by users based on same financial statements.

I have been audited in terms of Sri Lanka Auditing Standards with professional judgment and professional compliance. Furthermore,

- My opinion is based on obtaining adequate and appropriate audit evidence to avoid risks of fraud or errors, by planning audit procedures that are appropriate in the circumstances, when identifying and assessing the risks of material misstatement that could be occurred in financial statements due to fraud or error. The impact of fraud is stronger than the impact of material misstatement and misconduct, forgery, intentional avoidance or internal controls avoidance could be led to fraud.
- Even though understanding on the internal control of the corporation has been obtained to design audit procedures that are appropriate in the circumstances, however does not intend to state opinion on the effectiveness of internal control.
- The fairness of accounting policies and accounting estimates applied and the appropriateness of related disclosures made by management has been evaluated.

- The presentation, structure and content of the financial statements that include disclosures have been evaluated and has been evaluated that the transactions and incidence based for the same are appropriately and reasonably included in financial statements

The governing parties have been made aware on key audit findings, key internal control deficiencies and other issues that identified during my audit.

## Chapter 04 – Performance Indicators

### 4.1 Performance Indicators of the Institution ( Based on the Action Plan )

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Number of irrigations and number of abandoned paddy lands cultivated	✓		
Number of Officers Trained			✓
Repaired Machinery		✓	
Vehicle repair		✓	
Furniture and office equipment purchased			✓

## Chapter 05 - Performance of the achieving Sustainable Development Goals (SDG)

### 5.1 Identified Respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the Achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture.	2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment	2.3.1. Volume of production per labour unit by classes of farming/pastoral/forestry enterprise size		✓	
		2.3.2. Average income of small-scale food producers, by sex and indigenous status		✓	
		2.4.1. Proportion of agricultural area under productive and sustainable agriculture		✓	
5. Achieve gender equality and empower all women and girls	5.a Take steps to make amendments to the provision of economic rights to	5.a.1 As type of rights  (a) The proportion of the total		✓	

	women and undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws	agricultural population with ownership or secure rights to agricultural land, subject to gender.  (b) Portion of women among owners and rights holders of agricultural land			
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## **5.2 Achievements and Challenges in fulfilling the Sustainable Development Goals**

### **Challenges**

1. Public expenditure management following the Circulars No. 3/2022, 8/2022 and 9/2022 of the Ministry of Finance, Economic Stabilisation and National Policies as well as Circular Instructions of No. PS/SB/Circular/10/2022 and dated 15.08.2022 issued by the Secretary to the President and Circular 1/2023 of the Ministry of Finance, Economic Stabilisation and National Policies.
2. Obstacles to import modern machinery and equipment needed for the agricultural sector due to the current dollar crisis in the country and the high cost to be incurred in that regard.
3. Insufficient number of Engineers and Technical Officers to maintain approximately 40,000 minor irrigations under the administration of the department.
4. Lack of sufficient technical knowledge for Agriculture Research and Production Assistants.
5. Lack of capital in implementation of the targeted programmes.

## Chapter 06 – Human Resource Profile

### 6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	129	82	47
Territory	648	471	177
Secondary	17415	12079	5336
Primary	1572	1409	163

6.2 The approved cadre for the Department is 19764 and there are 5723 vacancies as at 31.12.2023. In cases where necessary, existing officials are assigned on an acting basis in vacant posts to obtain maximum performance from the existing cadre and to continue the activities of the Department until new recruitments to be made in the future with the review of recruitments to the public service.

### 6.3 Human Resource Development

Local & Foreign Training and Other Programmes – Duration from 01.01.2023 to 31.12.2023							
S. No.	Name of the Programme	No. of Staff Trained	Duration of Programme	Total Investment (Rs'000)		Nature of the Programme (Local / Foreign)	Output / Knowledge Gained
				Local	Foreign		
01	Training workshop to make aware the audit officers on technical matters relevant to the department	41	2023.02.26 – 2023.03.03	702,087.50		Local	
02	Training workshop for make aware the staff grade officers to on technical matters relevant to the department	60	2023.02.23- 2023.02.26	739,275.00		Local	
03	Training programme on report writing	44	2023.10.26	246,758.44		Local	
04	Geo Navigation Satellite (GNS) System Training	66	2023.01.19	125,787.50		Local	
05	Income Tax Workshop	1	2023.02.20	2,000.00		Local	

06	Training Workshop on Agrarian Bank Management Information System	35	2023.02.17 – 2023.02.22	306,510.00		Local	
07	Basic workshop on the use of accounting software for the Agrarian Committees	32	2023.03.12 – 2023.03.31	33,640.00		Local	
08	Basic workshop on the use of accounting software for the Agrarian Committees	45		99,880.00		Local	
09	Basic workshop on the use of accounting software for the Agrarian Committees Software Stage - II	20	2023.03.13 – 2023.03.15	60,830.00		Local	
10	Training on revising the paddy land register	43	2023.03.17 – 2023.03.18	217,687.50		Local	
11	Effective Supervision “ Key Link to Productivity, Quality and Safety improvement” Training	1	2023.05.25	9750.00		Local	
12	Allocation of funds for Postgraduate courses / Undergraduate courses / other courses	12		1,425,000.0 0		Local	
13	Instructor’s Allowance for 100 hours Tamil Language Proficiency Course (Primary)	69	2023.04.30 – 2023.08.28	75,000.00		Local	
14	150 hours Tamil Language Proficiency Course 2 (Secondary)	140	2023.05.16 – 2023.12.21	225,000.00		Local	
15	200 Hour Tamil Language Proficiency Course - 2 (Staff Grade)	158	2023.10.08 – 2024.04.09	300,000.00		Local	
		<b>767</b>		<b>4,569,205.94</b>			

Training programmes can make a great contribution to the performance of the institution by developing the knowledge and skills of the officials through training programmes regarding the responsibilities and duties to be performed by themselves to achieve the vision and mission of the institution and to direct the officials towards achieving the goals.

## Chapter 07 – Compliance Report

Para No.	Applicable Requirement	Compliance Status (Complied / Not Complied)	Brief Explanation for Non Compliance	Corrective Actions Proposed to Avoid Non-Compliance in Future
<b>1</b>	<b>The following financial statements / accounts have been submitted on due date</b>			
<b>1.1</b>	Annual Financial Statements	Complied	-	-
<b>1.2</b>	Advance to Public Officers Account	Complied	-	-
<b>1.3</b>	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-	-	-
<b>1.4</b>	Stores Advance Accounts	-	-	-
<b>1.5</b>	Special Advance Accounts	-	-	-
<b>1.6</b>	Other	-	-	-
<b>2</b>	<b>Maintenance of books and registers (FR 445)</b>			
<b>2.1</b>	Fixed assets register has been maintained and update in terms of Public Administration 267/2018	Complied	-	-
<b>2.2</b>	Personal emoluments register / Personal emoluments cards has been maintained and update	Complied	-	-
<b>2.3</b>	Register of Audit queries has been maintained and update	Complied	-	-
<b>2.4</b>	Register of Internal Audit reports has been maintained and update	Complied	-	-
<b>2.5</b>	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied	-	-
<b>2.6</b>	Register for cheques and money orders have been maintained and update	Complied	-	-
<b>2.7</b>	Inventory register has been maintained and update	Complied	-	-
<b>2.8</b>	Stocks Register has been maintained and update	Complied	-	-
<b>2.9</b>	Register of Losses has been maintained and update	Register of Losses with referred to	-	-

		Advanced B Account is being maintained		
<b>2.10</b>	Commitment Register has been maintained and update	Complied	-	-
<b>2.11</b>	Register of Counterfoil Books (GAN20) has been maintained and update	-	-	-
<b>3</b>	<b>Delegation of functions for financial control (FR 135)</b>	Complied	-	-
<b>3.1</b>	The financial authority has been delegated within the institute	Complied	-	-
<b>3.2</b>	The delegation of financial authority has been communicated within the institute	Complied	-	-
<b>3.3</b>	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied	-	-
<b>3.4</b>	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied	-	-
<b>4</b>	<b>Preparation of Annual Plans</b>			
<b>4.1</b>	The annual action plan has been prepared	Complied	-	-
<b>4.2</b>	The annual procurement plan has been prepared	Complied	-	-
<b>4.3</b>	The annual internal audit plan has been prepared	Complied	-	-
<b>4.4</b>	The annual estimate has been prepared and submitted to the Department of National Budget (NBD) on due date	Complied	-	-
<b>4.5</b>	The annual cash flow has been submitted to the Department of Treasury Operations on time	Complied	-	-

<b>5</b>	<b>Audit Queries</b>			
<b>5.1</b>	All the audit queries have been replied within the specified time by the Auditor General	Not Complied	The Audit Query is presented by the Divisional Audit Divisions and the Departmental Audit Division for 565 Agrarian Service Centers established islandwide and 25 District Offices and 17 Divisions of the Head Office. The District Office will call the relevant explanations from the Agrarian Service Centers for all the audit queries submitted in the same manner and will submit them to the Head Office after confirming the relevant information. The Head Office, after further verification and confirmation of the explanations, will prepare and submit the final answers to the Auditor General. Therefore, the specific period of 14 days given to submit the answer to certain audit queries would not sufficient.	Determine a significant and reasonable time period to submit explanations for the relevant audit queries based on the scope of the audit query.
<b>6</b>	<b>Internal Audit</b>			
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	-	-

<b>6.2</b>	All the internal audit reports have been replied within one month	Not Complied	The internal audit reports would be answered by the Deputy / Assistant Commissioners in charge of the district, and the Deputy / Assistant Commissioners have to forward the audit report to the Agrarian Development Officers to correct the deficiencies indicated and provide answers accordingly and therefore, it would take more than a month.	-
<b>6.3</b>	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	-	-
<b>6.4</b>	All the copies of internal audit Reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied	-	-
<b>7</b>	<b>Audit and Management Committee</b>	Complied	-	-
<b>7.1</b>	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied	-	-
<b>8</b>	<b>Asset Management</b>			
<b>8.1</b>	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	-	-

<b>8.2</b>	A suitable liaison officer was appointed to coordinate the implementation of the provisions of 12 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	-	-
<b>8.3</b>	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	-	-
<b>8.4</b>	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	-	-
<b>8.5</b>	The disposal of condemn articles had been carried out in terms of FR 772	Complied	-	-
<b>9</b>	<b>Vehicle Management</b>			
<b>9.1</b>	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied	-	-
<b>9.2</b>	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	Since there are vehicles in all the 25 District Offices which has to be disposed, it takes over 06 months to park those vehicles in one spot and dispose the same	Dispose the vehicles owned by each district Office at the district office level.
<b>9.3</b>	The vehicle logbooks had been maintained and updated	Complied	-	-
<b>9.4</b>	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied	-	-
<b>9.5</b>	The fuel consumption of vehicles has been re-tested in	Complied	-	-

	terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016			
<b>9.6</b>	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied	-	-
<b>10</b>	<b>Management of Bank Accounts</b>			
<b>10.1</b>	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied	-	-
<b>10.2</b>	The dormant accounts that had existed in the year under review or since previous years settled	Complied	-	-
<b>10.3</b>	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	Not Complied	-	The District Offices have been informed to take necessary measures to settle the cheques in terms of F.R. 396.
<b>11</b>	<b>Utilization of Provisions</b>			
<b>11.1</b>	The provisions allocated had been spent without exceeding the limit	Complied	-	-
<b>11.2</b>	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied	-	-
<b>12</b>	<b>Advances to Public Officers Account</b>			
<b>12.1</b>	The limits had been complied with	Complied	-	-
<b>12.2</b>	A time analysis had been carried out on the loans in arrears	Complied	-	-
<b>12.3</b>	The loan balances in arrears for over one year had been settled	Not Complied	Default of payment by officers despite being informed by District Offices and deficiencies in personal files of retired officials.	Plan to recover the loans through making aware the District Offices in a regular

				manner.
<b>13</b>	<b>General Deposit Account</b>			
<b>13.1</b>	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied	-	-
<b>13.2</b>	The control register for general deposits had been updated and maintained	Complied	-	-
<b>14</b>	<b>Imprest Account</b>			
<b>14.1</b>	The balance in the cash book at the end of the year under review remitted to Department of Treasury Operations (TOD)	Complied	-	-
<b>14.2</b>	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Not Complied	-	Steps have been taken to settle the balance before the end of the year.
<b>14.3</b>	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied	-	-
<b>14.4</b>	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied	-	-
<b>15</b>	<b>Revenue Account</b>			
<b>15.1</b>	The refunds from the revenue had been made in terms of the regulations	Complied	-	-
<b>15.2</b>	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied	-	-
<b>15.3</b>	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied	-	-
<b>16</b>	<b>Human Resource Management</b>			
<b>16.1</b>	The staff had been paid within the approved cadre	Complied	-	-

<b>16.2</b>	All members of the staff have been issued a duty list in writing	Complied	-	-
<b>16.3</b>	All reports have been submitted to MSD in terms of their circular no. 04/2017 dated 20.09.2017	Complied	-	-
<b>17</b>	<b>Provision of information to the public</b>	Complied	-	-
<b>17.1</b>	An information officer has been appointed and a proper register of Information is maintained and updated in terms of Right To Information Act and Regulation	Complied	-	-
<b>17.2</b>	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied	-	-
<b>17.3</b>	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied	-	-
<b>18</b>	<b>Implementing citizens charter</b>			
<b>18.1</b>	A citizens charter / Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied	-	The Citizenship Charter of the Department has been prepared and displayed.
<b>18.2</b>	A methodology has been devised by the institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied	-	-
<b>19</b>	<b>Preparation of the Human</b>	Complied	-	-

	<b>Resource Plan</b>			
<b>19.1</b>	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	-	Arrangements have been made to prepare the Human Resources Development Plan of the Department.
<b>19.2</b>	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	-	-
<b>19.3</b>	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	-	Further action will be taken in this regard after preparing the Human Resources Plan.
<b>19.4</b>	A senior officer was appointed and assigned the responsibility of preparing the human resource Development plan, organizing capacity building programs and conducting skill development Programmes as per paragraph No. 6.5 of the aforesaid Circular	Complied	-	-
<b>20.</b>	<b>Responses Audit Paras</b>			
<b>20.1</b>	The shortcomings pointed out in the Audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied	-	-