

FAX / COURIER

IMPORTANT

10th December 2007

Hon. W.J.M. Lokubandara M.P.
Speaker of Parliament
Parliamentary Complex
Sri Jayawardenapura
Kotte.

Hon. Speaker,

Appropriation Bill 2007

As you are aware, in terms of Article 121 of the Constitution, I filed a Petition in the Supreme Court, with copy to you, on the Appropriation Bill 2007 placed on the Order Paper of Parliament on 10.10.2007, and in such circumstances, I bring the following facts to your kind attention.

You are also aware, that thereafter several other parties too filed Petitions and the matter was taken up for Hearing on 17.10.2007. I, appearing in person, in accordance with protocol, addressed Court last, well past 3.00 p.m., just prior to the adjournment, with very little time, and I was able to only draw attention to the provisions of the Fiscal Management (Responsibility) Act No. 3 of 2003, which the Supreme Court took into due cognizance in its Determination communicated to you. Act No. 3 of 2003 mandates the transparent disclosure of information to the public, for the public scrutiny and evaluation of fiscal performance.

I draw your kind attention to the following 'dicta' in the Supreme Court Determination:

"The Additional Solicitor General submitted that there is no abdication of Parliamentary control of public finance, since money could be transferred by the Secretary to the Treasury in terms of Clause 6, only dependent on the amount voted by Parliament for "Development Activities" (Head 240 – Department of National Budget – Programme 2). He submitted that the amount would be voted in terms of Rule 131 of the Standing Orders after a specific consideration of the budgeted expenditure under the Programme. In doing so a Committee of the whole Parliament would in terms of the Standing Orders take cognizance and deliberate not only whether the amount appearing under the Programme of "Development Activities" should be approved but also take cognizance of the fact that the Secretary to the Treasury is authorized in terms of the principal Clause to transfer any sum under that Programme to meet expenditure under any other Head and Programme.

On this basis it was submitted that the vesting discretion by Parliament in the Secretary to the Treasury would only be after due and proper consideration and cannot amount to an abdication of Parliamentary control of public finance as contended by the Petitioners.

It was further submitted that in any event the amount so transferred by the Secretary to the Treasury would be to meet expenditure under any other Head and Programme already included in the Appropriation Bill."

In this context, I draw your kind attention to the attached pages of the Fiscal Management Report – 2008, tabled in Parliament in November 2007, containing a Schedule of the payments made between 1.1.2007 and 15.10.2007 by the Secretary to the Treasury, acting under Section 6 of Appropriation Act No. 47 of 2006, describing such payments, as for "unforeseeable requirements". If such series of payments for such items of Recurrent and Capital expenditure are for "unforeseeable requirements", would not then, the 'credibility' of the whole 'budgetary process' be in question ?

Furthermore, would not also the admission, that the said payments had been made for "unforeseeable requirements", be contradictory to the submissions of the Addl. Solicitor General, that – "the amount would be voted in terms of Rule 131 of the Standing Orders after a specific consideration of the budgeted expenditure under the Programme ... to meet expenditure under any other Head and Programme already included in the Appropriation Bill" ?

In terms of the provisions of Articles 149 and 150 of the Constitution, funds not allocated by Parliament for 'specific purposes' and for 'specified public services', form the 'Consolidated Fund'.

In this connection, I also cite the following 'dicta' of the Supreme Court Determination:

"But, considering the severe criticism made, we have to observe that for purposes of ensuring transparency and prudential financial management, the transfers made in terms of Clause 6 that are deemed to be supplementary estimates should be specifically included in the relevant reports submitted in terms of the Fiscal Management (Responsibility) Act. No. 3 of 2003, with reasons for the particular deviation."

"But we note that in the Reports submitted there is no specific reference to the transfers made by the Secretary, in terms of Sections 5(3) or 6 of the previous Appropriation Acts"

The foregoing is in reference to the Annual Report 2006, which intriguingly had been audited and certified, without any qualification, by the same person, who had been the Director General of State Accounts during almost the entirety of the Year 2006, responsible for the same Accounts ! This is simply not permissible ! Significantly, in the certification of the 2006 Accounts, the Special Audit Report to Parliament of July 2006 by the former Auditor General had not been taken into reckoning !

In relation to the Annual Report 2006, the former Auditor General, as Project Director of the Office of the PAC and COPE, in a Report in September 2007, has stated as follows:

"This position has led to an aggravated situation due to the very wide gap between the Budget approved by our Parliament and the budget actually executed and the practice of not obtaining a special approval or authority of Parliament for such variances.

The revision of the Budget approved by the Parliament for the year 2006 by Rs. 220.2 Billion at the discretion of the Officers, as explained in detail in (2) Paragraph of Part II of this report can be cited as an example.

The revision of the budget by Rs. 220.2 Billion at the discretion of the officers in terms of provisions in Section 5 of the Appropriation Act, No. 39 of 2005 including Rs. 166 Billion in terms of authority granted under Section 6 of the said Act raises the question whether it tantamount to a partial abdication of the powers of full control over the Public Finance vested in the Parliament by Article 148.

As compared with Rs. 609 Billion originally approved for expenditure for the year 2006 and Rs. 1,072.8 Billion stated as the actual expenditure, that sum of Rs. 220.2 Billion represents a very high percentage.

This becomes more serious as this form of version left to the discretion of the Officers has been arranged in such manner, it does not need the approval or sanction of the Parliament as well as that of the Cabinet of Ministries or even the Minister."

I also draw your kind attention to the following 'dicta' in the Supreme Court Determination:

"The immediate responsibility of meeting unexpected expenditure under other Heads and Programmes would finally rest on the Department of National Budget. In this context it appears that from the year 2003 a budgetary method has been adopted in which a relatively large sum is allocated under the Head "Department of National Budget" with an attendant reduction under other Heads and at times a further cut proposed by the Minister to balance the Budget, on the premise that urgent and immediate excess expenditure under other Heads be met by a transfer from the Head, Department of National Budget. The submission of Addl. Solicitor General is that such action is necessary in view of the volatile state of the country's financial position resulting from a variety of factors, including the escalating defence expenditure caused by the war, steeply rising oil prices, inflation and an unfavourable balance of payments situation resulting in the downward trend of the Rupee *vis-à-vis* other currencies.

We have to accept the submissions of the Additional Solicitor General as to the context in which Parliament has passed into law clauses to the same effect consistently from the year 2003 onwards. The volatile situation may not provide the space and time for a supplementary estimate and the machinery of Government could otherwise come to a halt. A degree of flexibility may therefore be necessary as contended. We are also inclined to agree with the submissions of the Additional Solicitor General that the establishment of a Contingencies Fund to meet urgent and unforeseen expenditure as envisaged by Article 151 is farfetched in the current fiscal context plainly due to a lack of resources."

In this context, I draw your kind attention to the provisions of Article 151 of the Constitution:

Article 151 (1) "Notwithstanding any of the provisions of Article 149, Parliament may by law create a Contingencies Fund for the purpose of providing for urgent and unforeseen expenditure."

Article 151 (2) "The Minister in charge of the subject of Finance, if satisfied –

- a) that there is need for any such expenditure, and
- b) that no provision for such expenditure exists,

may, with the consent of the President, authorize provision to be made therefor by an advance from the Contingencies Fund"

Article 151 (3) "As soon as possible after every such advance, a Supplementary Estimate shall be presented to Parliament for the purpose of replacing the amount so advanced."

You would observe that the Supreme Court had been led to believe by the submissions of the Addl. Solicitor General that Supplementary Estimates had to be approved prior to meeting 'urgent and unforeseen expenditure', in that, it had been observed that – "The volatile situation may not provide the space and time for a supplementary estimate and the machinery of Government could otherwise come to a halt".

You would note that such is not the constitutional position, in that, Article 151 of the Constitution provides very clearly for 'urgent and unforeseen expenditure', sans any limit, to be paid, and mandates that Supplementary Estimates be presented to Parliament thereafter, as soon as possible (Sinhala version of the Constitution stipulates 'without delay').

Government Accounts reveal that the 'Contingency Fund' is a 'mere concept', and that there is no separate 'Fund' of invested monies kept aside. The question of 'lack of resources', as per the submissions of the Addl. Solicitor General, does not arise, in that, in any event, such 'urgent and unforeseen expenditure' is, in fact, paid for. The 'Contingency Fund' in practice is a mere procedural arrangement, and Article 151 of the Constitution provides for the payment of 'urgent and unforeseen expenditure', and mandates Supplementary Estimates to be presented to Parliament thereafter, without delay.

The submissions of the Addl. Solicitor General, that – "a relatively large sum is allocated under the Head 'Department of National Budget' on the premise that 'urgent and immediate' excess expenditure under other Heads be met by a transfer from the Head, Department of National Budget", are therefore inherently contradictory, with the submissions, *vis-à-vis*, the "lack of resources". Admittedly, this is a 'contingency fund' under another name and therefore would be subject to the dictates of Article 151 of the Constitution. Furthermore, the submission that – "excess expenditure under other Heads" is an inherent admission, that such specific expenditure had not been approved by Parliament in terms of the Appropriation Act. This is also contradictory to the previous submission – "to meet expenditure under any other Head and Programme already included in the Appropriation Bill".

One cannot fault the Addl. Solicitor General, in that, he would have made submissions on the instructions of the Treasury.

If Parliament has not allocated, in terms of Articles 149 and 150 of the Constitution, funds for 'specific purposes' and for 'specified public services', then in terms Article 151 of the Constitution 'urgent and unforeseen expenditure' could be met, and thereafter Supplementary Estimates presented to Parliament, without delay; since funds not allocated for 'specific purposes' and for 'specified public services' in terms of Articles 149 and 150 of the Constitution form the 'Consolidated Fund'.

Hon. Speaker, it being your prime constitutional duty and responsibility to ensure the conduct of Parliamentary affairs to be in conformity with the constitutional mandates, I urge that, in consultation with the Leaders of Political Parties, action be taken, particularly to ensure adherence to the mandates of Article 151 of the Constitution in respect of 'urgent and unforeseen expenditure' to be reported to Parliament, without delay by way of 'Supplementary Estimates; with all Members of Parliament being bound on oath and/or affirmation to 'uphold and defend the Constitution'.

In the context of the dictates for a 'check and balance', in Article 151(2) of the Constitution that – “The Minister in charge of the subject of Finance, if satisfied ... may, with the consent of the President, authorize provision to be made ...”, for ‘urgent and unforeseen expenditure’, then where the President is also the Minister of Finance, would not the constitutional obligation under Article 151 of the Constitution, to report to Parliament without delay such ‘urgent and unforeseen expenditure’ by way of Supplementary Estimates, be of paramount importance, to ensure ‘transparency and accountability in the management of public finance’ and to ensure that – “Parliament shall have full control over public finance”, in conformity with Article 148 of the Constitution, read with Article 42 of the Constitution ?

The Supreme Court upheld the obligation to ensure – ‘transparency and prudential financial management’, and observed that there is no disclosure made of such – ‘urgent and unforeseen expenditure’ for 2006.

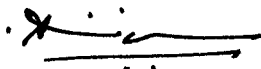
Significantly, yesterday being the ‘International Anti-Corruption Day’, your kind attention is also drawn to the United Nations Convention against Corruption, to which Sri Lanka is a signatory, and which obligates, *inter-alia*, transparency and accountability in the management of public finance, more particularly in Articles 9 and 10 thereof, on which the Foreign Minister may be consulted. The President and the Leader of the Opposition have both issued ‘Messages’ yesterday, acknowledging the existence of ‘widespread and high level’ of corruption, and advocating the need for ‘good governance and transparency in all government activities’.

As per Annex II of Budget Speech Part II giving 21 Revenue Proposals for 2008, further ‘burdening the people’, an increase of net Revenue of Rs. 24.9 billion is estimated. You are aware, that I have acted in the national and public interest on several occasions, resulting in saving the Government and the public of our country, very much more than such level of funds.

I further cite the following ‘dicta’ from the recent Judgment delivered by His Lordship the Chief Justice, in SC (FR) Applications Nos. 10/07 - 13/07:

“The limitation in Article 29 which states that the provisions of Chapter VI are not justiciable would not in my view be a bar against the use of these provisions to interpret other provisions of the Constitution. Article 27 of Chapter VI lays down that the ‘Directive Principles of the State Policy’ contained therein shall guide “Parliament, the President and the Cabinet of Ministries in the enactment of ‘laws and the governance of Sri Lanka for establishment of a just and free society.” Hence the restriction added at the end in Article 29 should not detract from the noble aspirations and objectives contained in the Directive Principles of State Policy, lest they become as illusive as a mirage in the desert.”

Yours truly,



Nihal Sri Ameresekere

cc: Hon. Minister Nimal Siripala de Silva M.P., Leader of the House
Hon. Ranil Wickremesinghe M.P., Leader of the Opposition
Hon. Rohitha Bogollagama M.P., Minister of Foreign Affairs

Hon. Leaders of Political Parties

Hon. Minister Rauf Hakeem, M.P. Chairman, PAC
Hon. Wijeyadasa Rajapakshe P.C. M.P., Chairman, COPE
Mr. S.C. Mayadunne, Project Director, Office of the PAC & COPE

Improved Irrigation Facilities for Agriculture

The Manik Ganga - Weheragala irrigation project designed to address the water shortages in the Kirindi Oya Settlement and Katharagama areas which was started in 2006 is nearing completion. Rs. 556 million have been spent on this project in 2007 while the total expenditure for the project up to September 2007 is around Rs. 1,200 million.

Weli Oya irrigation project which is designed to irrigate 1,700 acres as new farm lands and 3,700 acres of under utilized lands in the Monaragala District was commissioned in October 2007 at a cost of Rs 798 million.

The resettlement work in relation to Moragahakanda irrigation project made progress in 2007.

A Budget Airline for the Country

A 100 per cent Government owned new budget airline *Mihin Lanka* was setup with an initial Government capital contribution of Rs. 250 million and a further Rs. 250 million raised through a government guaranteed loan. The new airline has commenced commercial operations to 7 destinations.

ALLOCATIONS UNDER SECTION 6 OF APPROPRIATION ACT NO. 47 OF 2006

As per the provisions under the Appropriation Act, the Pool Provision (known as the Treasury Miscellaneous Vote) provided in the printed estimates under the Project titled Budgetary Supplementary Services and Contingent Liabilities, the Department of National Budget provided allocations to supplement expenditure programs of spending agencies as well as to fund Government approved projects. The provisioning made to Ministries, Special Spending Units and line agencies, generally capture the following unforeseeable requirements of such agencies as well as allocations for the purchase of vehicles (as provisions are not made to spending agencies, to purchase passenger vehicles).

- Shortfalls in personal emoluments
- Implementation of Budget Proposals
- Purchase of Vehicles
- Payments for failed Public Enterprises
- Taxes and Duties
- Security related Expenditure

The details of such allocations made are in the following Table.

Allocations Made between 1st January to 15th October 2007

| Head No | Ministry /Department | Purpose | Expenditure (Rs.) | |
|---------|--|--|-------------------|-------------|
| | | | Recurrent | Capital |
| 1 | His Excellency the President | Security related expenses and state visits, Tax payments and institutional support, Presidential Commissions | 136,401,868 | 423,527,881 |
| 2 | Office of the Prime Minister | Security related expenses | - | 40,361,722 |
| 3 | Judges of the Supreme Court | Maintenance of vehicles | 2,200,000 | - |
| 4 | Office of the Cabinet of Ministers | Foreign traveling | 542,515 | - |
| 5 | Parliament | Personal emoluments, retirements benefits, property and vehicle loan interest | 42,750,000 | 3,662,313 |
| 7 | Office of the Chief Govt. Whip of Parliament | Exgratia payments, purchase of vehicles | 1,700,000 | 5,500,000 |
| 8 | Office of the Leader of the Opposition of Parliament | Rehabilitation expenditure for security vehicles | 1,000,000 | 3,487,000 |
| 9 | Office of the Former President (Hon. D.B. Wijetunga) | Office rent, purchase of vehicles, personal emoluments | 442,600 | 12,000,000 |
| 10 | Office of the Former President (Hon.C.B.Kumaratunga) | Office facilities | - | 1,495,000 |
| 12 | Public Service Commission | Personal Emoluments, Foreign travel | 1,620,000 | 150,000 |
| 13 | Judicial Service Commission | Purchase of a vehicle | - | 8,500,000 |
| 14 | National Police Commission | Purchase of a vehicle | - | 5,500,000 |
| 16 | Commission to Investigate Allegations of Bribery or Corruption | Domestic travel | 7,040,000 | - |
| 17 | Department of Elections | Foreign traveling, purchase of vehicles | 800,000 | 11,565,000 |
| 18 | Auditor- General | Incentive payments, purchase of vehicles | 45,786,000 | 4,250,000 |
| 19 | Office of the Parliamentary Commissioner for Administration | Foreign travel | 200,000 | - |
| 20 | Office of the Finance Commission | JBIC funded MIS project | - | 8,325,250 |
| 21 | National Education Commission | Personal Emoluments, purchase of vehicles | 2,977,458 | 7,500,000 |

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|-----|---|---|-------------|---------------|
| 101 | Ministry of Religious Affairs and Moral Upliftment | Construction of International Buddhist Centre, Skill's development project for Dhamma school teachers, purchase of vehicles | 3,610,000 | 105,343,750 |
| 102 | Ministry of Finance and Planning | Restructuring of Closed factories, Lankaputra Development Bank, Deyata Kirula exhibition, purchase of vehicles | 6,816,450 | 817,647,610 |
| 103 | Ministry of Defence, Public Security Law and Order | Personal emoluments, Ipologama Housing project, Purchase and maintenance of vehicles | 7,050,000 | 151,774,600 |
| 104 | Ministry of Plan Implementation | Personal emoluments, purchase of vehicles, rents | 7,100,500 | 11,500,000 |
| 105 | Ministry of Nation Building and Estate Infrastructure Development | North East housing reconstruction project, Jaffna water conservation and ENV project, purchase of vehicles, rehabilitations of building, Salary arrears | 221,000,000 | 381,830,000 |
| 106 | Ministry of Disaster Management and Human Rights | Contribution fee for SAARC disaster management centre | 2,929,392 | 4,005,328 |
| 107 | Ministry of Tourism | Personal emoluments, purchase of vehicles, UNICEF grant | 3,222,000 | 31,132,800 |
| 108 | Ministry of Post and Telecommunication | Purchase of vehicles, machinery and office equipments | 150,000 | 35,865,000 |
| 110 | Ministry of Justice and Law Reforms | Purchase of vehicles, furniture and office equipments, Personal emoluments | 26,500,000 | 169,926,000 |
| 111 | Ministry of Health Care and Nutrition | Personal emoluments, purchase and rehabilitation of vehicles, machinery, training and capacity building | 365,080,000 | 18,933,789 |
| 112 | Ministry of Foreign Affairs | Transportation of baby elephant to China, purchase of vehicles | 20,824,550 | 6,000,000 |
| 113 | Ministry of Ports & Aviation | Capital contribution for Mihin Lanka | - | 250,000,000 |
| 114 | Ministry of Transport | Purchase of vehicles, to settle outstanding liabilities, feasibility study on Transport logistics in Tsunami affected areas | 1,500,000 | 160,575,000 |
| 115 | Ministry of Petroleum and Petroleum Resources Development | Operational expenses, Purchase of vehicles | 21,571,000 | 17,330,000 |
| 116 | Ministry of Trade, Marketing Development, Co-operatives and Consumer Services | Purchase of vehicles, VRS for Sathosa employees | 3,200,000 | 339,336,063 |
| 117 | Ministry of Highways and Road Development | Purchase of vehicles, Widening and improvement of roads, acquisition of lands | 7,300,000 | 1,103,180,000 |

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|-----|---|--|------------|-------------|
| 118 | Ministry of Agricultural Development and Agrarian Services | Walawe left bank project vehicles, other investments Personal emoluments | 21,171,660 | 501,444,482 |
| 120 | Ministry of Child Development and Women's Empowerment | Personal emoluments for UNFPA UNICEF, project activities | 5,000,000 | 10,375,802 |
| 121 | Ministry of Public Administration and Home Affairs | Mobile services, GTZ program for Tsunami activities | 16,784,860 | 13,428,632 |
| 122 | Ministry of Mass Media and Information | Purchase of vehicles, personal emoluments, rehabilitation of buildings | 6,908,000 | 48,260,000 |
| 123 | Ministry of Urban Development and Sacred Area Development | Purchase of vehicles, Land acquisition, rents and foreign travel | 3,507,000 | 51,955,000 |
| 124 | Ministry of Social Service and Social Welfare | Personal emoluments, investment on social care centers and field teaching centre | 3,171,455 | 11,478,318 |
| 125 | Ministry of Housing and Common Amenities | Purchase of vehicles, engineering services | - | 18,500,000 |
| 126 | Ministry of Education | Personal emoluments, purchase of vehicles UNICEF and NFPA grant | 8,650,000 | 64,055,324 |
| 127 | Ministry of Labour Relations and Manpower | Personal emoluments, purchase of vehicles | 10,240,000 | 16,730,000 |
| 128 | Ministry of Rural Industries and Self Employment Promotion | Personal emoluments, hire charges, vehicles | 6,305,794 | 4,457,298 |
| 129 | Ministry of Vocational and Technical Training | Operational expenses, payment of taxes and custom duties, purchase of vehicles | 30,260,000 | 97,200,000 |
| 130 | Ministry of Local Government and Provincial Councils | Operational and capital expenses | 6,012,000 | 18,915,098 |
| 132 | Ministry of Enterprise Development and Investment Promotion | Operational and capital expenses, on lending (Credit Asst. program) | 40,984,000 | 69,584,000 |
| 133 | Ministry of Science and Technology | Rents, rates and local taxes, Nanotechnology centre, purchase of vehicles | 39,600,000 | 85,200,000 |
| 134 | Ministry of Constitutional Affairs and National Integration | Purchase of vehicles | - | 13,500,000 |
| 135 | Ministry of Plantation Industries | Purchase of vehicles and equipment, replanting program, restructuring, | 6,600,000 | 420,676,516 |
| 136 | Ministry of Sports and Public Recreation | Purchase of vehicles | - | 13,000,000 |

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|-----|---|--|------------|-------------|
| 139 | Ministry of Fisheries and Aquatic Resources | Operational and capital expenses , Kerosene subsidy for fishermen, Tsunami affected fisheries boats rehabilitation project | 7,225,000 | 125,614,878 |
| 140 | Ministry of Livestock Development | Operational and capital expenses | 10,681,000 | 23,433,000 |
| 142 | Ministry of Cultural Affairs | Personal emoluments, purchase of vehicles, restructuring, Sri Lanka Cultural Assistance Program | 4,960,000 | 118,500,000 |
| 143 | Ministry of Parliamentary Affairs | Vehicles, exgratia payments, rents | 7,100,000 | 21,000,000 |
| 149 | Ministry of Industrial Development | Restructuring, purchase of vehicles | - | 42,832,356 |
| 151 | Ministry of Foreign Employment Promotion and Welfare | Rehabilitation and improvements (Buildings) - | - | 10,748,624 |
| 152 | Ministry of Irrigation and Water Management | Operational and capital expenses. | 26,229,406 | 41,497,733 |
| 153 | Ministry of Land and Land Development | Operational and capital expenses. | 10,550,676 | 20,043,500 |
| | Ministry of Regional Development | Regional Economic Advancement project (REAP- Matale and Southern), Southern Development Authority | - | 165,000,000 |
| o | Ministry of Yourth Affairs | Settlement of loan | - | 31,000,000 |
| 160 | Ministry of Environment and Natural Resources | Personal emoluments, purchase of vehicles, APELL project activities | 27,000,000 | 19,973,655 |
| 161 | Ministry of Internal Administration | Machinery and equipments | - | 1,000,000 |
| 164 | Ministry of Community Development and Social Inequity Eradication | Vehicles | - | 34,450,000 |
| 165 | Ministry of National Heritage | Personal emoluments, rents and local taxes | 10,832,000 | - |
| 166 | Ministry of Water Supply and Drainage | Vehicle, Rehabilitation Reconstruction and Resettlement program, Rural Development program | - | 52,900,000 |
| 167 | Ministry of Export Development and International Trade | Foreign Travel | 5,000,000 | - |
| 169 | Ministry of Construction and Engineering Services | Purchase of vehicles | - | 7,000,000 |

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|-----|--|---|-------------|-------------|
| 170 | Ministry of Special Projects | Office rent, purchase of vehicles | 19,451,000 | 18,500,000 |
| 171 | Ministry of Higher Education | Purchase of vehicles | - | 7,800,000 |
| 172 | Ministry of Supplementary Plantation Crops Development | Personal emoluments, restructuring | - | 4,550,000 |
| 202 | Department of Muslim Religious and Cultural Affairs | Taxes and duties | 2,000,000 | - |
| 209 | Department of National Archives | Central Cultural Fund (TANAP project) | - | 1,500,000 |
| 210 | Department of Information | Personal emoluments, rent and taxes, development forum 2007 | 10,188,255 | - |
| 211 | Department of Government Printer | Vehicles, capacity building | 50,181 | 11,500,000 |
| 212 | Department of Examinations | Vehicles, personal emoluments | 2,689,000 | 6,000,000 |
| 213 | Department of Educational Publications | Property loan interest | 150,000 | - |
| 214 | University Grants Commission | Allowances for non administrative, non academic staff | 155,000,000 | - |
| 215 | Department of Technical Education and Training | Vehicles | - | 3,500,000 |
| 216 | Department of Social Services | Machinery | - | 341,164 |
| 217 | Department of Probation and Child Care Services | Personal emoluments, purchase of vehicles | 8,823,859 | 3,500,000 |
| 218 | Department of Commissioner General of Samurdhi | Personal emoluments | 4,122,000 | - |
| 220 | Department of Ayurveda | Personal emoluments | 63,766,770 | - |
| 221 | Department of Labour | Machinery and equipment, child labour prevention program, guidance and counseling program in North and East | - | 18,448,500 |
| 222 | Sri Lanka Army | Vehicles, foreign traveling, expenditure on Sri Lankan troops deployment in Haiti. | 18,480,168 | 101,519,832 |
| 223 | Sri Lanka Navy | Compensation payment | 240,000 | - |
| 224 | Sri Lanka Air Force | Renovation of building | - | 200,000,000 |
| 225 | Department of Police | Development forum 2007 - Security expenses | 325,000 | - |
| 226 | Department of Immigration and Emigration | Personal emoluments, renovation of buildings | 5,000,000 | 1,500,000 |
| 228 | Courts Administration | Personal emoluments, rehabilitation and acquisition of buildings, leasing of vehicles | 1,300,000 | 109,000,000 |

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| 229 | Attorney General's Department | Purchase of vehicles and office equipments, foreign traveling, vehicle insurance | 4,112,971 | 100,800,000 |
| 230 | Legal Draftsman's Dept. | Purchase of vehicles | 417,000 | 14,500,000 |
| 231 | Debt Conciliation Board | Contractual services | 124,000 | 131,046 |
| 232 | Department of Prisons | Vehicles | - | 16,000,000 |
| 233 | Department of Government Analyst | Purchase of vehicles | - | 10,000,000 |
| 234 | Registrar of Supreme Court | Domestic traveling, purchase of vehicles | 75,000 | 187,000,000 |
| 235 | Department of Law Commission | Purchase of vehicles | - | 1,500,000 |
| 236 | Department of Official Languages | Training and Capacity building | - | 3,500,000 |
| 237 | Department of National Planning | Rural Development project, foreign travel | 600,000 | 105,500,000 |
| 238 | Department of Fiscal Policy | purchase of vehicles | - | 11,400,000 |
| 239 | Department of External Resources | Development Forum 2007, reimbursement of VAT for residence missions | 10,889,650 | 1,500,000 |
| 240 | Department of National Budget | purchase of vehicle | - | 3,800,000 |
| 241 | Department of Public Enterprises | Reimbursements to the People's Bank on account of Penalties payable to the Central Bank, Vehicle | 920,000 | 314,319,494 |
| 242 | Department of Management Services | purchase of vehicle | - | 2,800,000 |
| 243 | Department of Development Finance | Personal emoluments, operational and capital requirements of Sri Lanka Savings Bank | 15,400,000 | 12,800,000 |
| 244 | Department of Trade Tariff and Investment Policy | purchase of vehicles | 450,000 | 8,400,000 |
| 246 | Department of Inland Revenue | Vehicles and buildings | - | 88,115,000 |
| 247 | Sri Lanka Customs | Custom Rewards Scheme, Vehicles, construction of custom's head office building | 71,736,365 | 158,130,000 |
| 248 | Department of Excise | purchase of vehicles | 300,000 | 31,243,000 |
| 249 | Department of Treasury Operations | purchase of vehicles | - | 13,618,000 |
| 250 | Department of State Accounts | purchase of vehicles | - | 6,600,000 |
| 251 | Department of Valuation | purchase of vehicles, property loan interest | 2,600,000 | 8,000,000 |

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| 252 | Department of Census and Statistics | Vehicles, special enumeration in Eastern province, personal emoluments | 10,816,173 | 57,000,000 |
| 253 | Department of Pensions | Vehicles | - | 10,000,000 |
| 255 | District Secretariat, Colombo | Personal emoluments | 24,500,000 | - |
| 258 | District Secretariat, Kandy | Personal emoluments | 25,000,000 | - |
| 259 | District Secretariat, Matale | Personal emoluments, paddy purchasing | 9,833,332 | - |
| 260 | District Secretariat, Nuwara-Eliya. | Personal emoluments | 3,449,000 | - |
| 261 | District Secretariat, Galle | Personal emoluments, vehicle maintenance | 25,500,000 | - |
| 262 | District Secretariat, Matara | Personal emoluments, settlement of electricity and water bills (temporary Tsunami shelters) | 29,125,888 | - |
| 263 | District Secretariat, Hambantota | Personal emoluments | 19,727,000 | - |
| 264 | District Secretariat / Kachcheri, Jaffna | Personal emoluments, UNICEF program | 11,500,000 | 14,849,230 |
| 265 | District Secretariat / Kachcheri, Mannar | Paddy purchasing, UNICEF program | 2,584,314 | 1,019,580 |
| 266 | District Secretariat / Kachcheri, Vavuniya | Property loan interest, UNICEF program | 700,000 | 237,500 |
| 267 | District Secretariat / Kachcheri, Mullaitivu | Birth certificate program, (UNICEF) | - | 400,350 |
| 268 | District Secretariat / Kachcheri, Killinochchi | Personal emoluments | 1,950,000 | - |
| 269 | District Secretariat / Kachcheri, Batticaloa. | Personal emoluments, property loan interest, UNICEF program | 9,870,622 | 331,500 |
| 270 | District Secretariat, Ampara | Personal emoluments | 16,000,000 | - |
| 271 | District Secretariat / Kachcheri, Trincomalee | UNICEF program | - | 1,007,000 |
| 273 | District Secretariat, Puttalam | Personal emoluments | 13,000,000 | - |
| 274 | District Secretariat, Anuradhapura | Personal emoluments, UNICEF program | 12,800,000 | 304,500 |
| 275 | District Secretariat Polonnaruwa | Paddy purchasing, rehabilitation of vehicles | 1,180,144 | 770,000 |
| 278 | District Secretariat, Ratnapura | Personal emoluments, training and capacity building | 1,956,000 | 100,000 |

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|-----|---|--|-------------|------------|
| 279 | District Secretariat, Kegalle | Personal emoluments | 15,540,000 | - |
| 281 | Department of Agrarian Development | Personal emoluments, foreign travel | 122,300,000 | - |
| 282 | Department of Irrigation | Personal emoluments | 35,600,000 | - |
| 283 | Department of Forest | Personal emoluments | 24,623,168 | - |
| 284 | Department of Wild Life Conservation | Personal emoluments | 9,000,000 | - |
| 285 | Department of Agriculture | Small scale agriculture research projects, personal emoluments, purchase of vehicles | 44,017,574 | 20,300,000 |
| 288 | Department of Surveyor General | Personal emoluments, purchase of vehicles | 34,777,773 | 11,400,000 |
| 289 | Department of Export Agriculture | Personal emoluments | 5,694,900 | - |
| 290 | Department of Fisheries and Aquatic Resources | Purchase of diving instruments | - | 629,013 |
| 291 | Department of Coast Conservation | Personal emoluments | 8,000,000 | - |
| 293 | Department of Rubber Development | Purchase of vehicles | - | 5,900,000 |
| 295 | Department of Commerce | Purchase of vehicles | - | 3,500,000 |
| 296 | Department of Import and Export Control | Foreign travel | 500,000 | 4,600,000 |
| 297 | Department of the Registrar of Companies | Purchase of vehicles, personal emoluments | 1,490,000 | - |
| 298 | Department of Measurement Units, Standards and Services | Construction of a laboratory and a district office in Anuradhapura | - | 1,213,250 |
| 303 | Department of Textile Industries | Personal emoluments, rents | 2,800,000 | - |
| 304 | Department of Meteorology | APN CAPABLE project | - | 453,600 |
| 306 | Department of Sir Lanka Railways | Purchase of an ambulance, compensation payments | 11,374,500 | 6,000,000 |
| 307 | Department of Motor Traffic | Security services | 3,000,000 | - |
| 308 | Department of Posts | Personal emoluments | 350,000,000 | - |
| 311 | Department of National Physical Planning | Personal emoluments | 17,500,000 | - |
| 312 | Western Provincial Council | Waste Management project in Kalutara | - | 1,000,000 |
| 313 | Central Provincial Council | Purchase of vehicles, UNICEF program | - | 26,928,457 |

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|--------------|-------------------------------------|--|----------------------|----------------------|
| 314 | Southern Provincial Council | Rural Development project, UNICEF program | - | 51,346,237 |
| 315 | Northern Provincial Council | UNICEF program, NECORD | - | 149,448,848 |
| 316 | North Western Provincial Council | UNICEF program | - | 14,230,505 |
| 317 | North Central Provincial Council | UNICEF program | - | 15,725,182 |
| 318 | Uva Provincial Council | UNICEF program | - | 93,347,040 |
| 319 | Sabaragamuwa Provincial Council | Purchase of vehicles | - | 7,500,000 |
| 321 | Eastern Provincial Council | UNICEF prog., NECORD extention project | - | 78,707,633 |
| Total | | | 2,563,498,037 | 8,494,523,783 |

Source: *Depatment of National Budget*