

SC (SD) NO. 3/2008

ORAL SUBMISSIONS

NOTES

1. Unlike a Bill for any other Statute, this Bill is of vital importance, in that, it is to provide for the management of the **finances of the people, which are held in trust** and managed by the Government, and thus and thereby the *Government becoming accountable and responsible for the due, proper and transparent management of such funds.*
2. The oldest copy of the Appropriation Act available on the Law Net is Act No. 38 of 1968. **The Appropriation Act has been repeated year, after year, in the similar format.**
3. However, the 1978 Constitution stipulated;
 - (a) specific procedure for **‘Control of Parliament over Public Finance’** in Chapter XVII;
 - (b) **‘Directive Principles of State Policy’** and **‘Fundamental Duties’** in Chapter VI, *which shall guide Parliament, President and Cabinet of Ministers* for the governance of the country, for the establishment of a just and free society, *as morefully set out therein;*
 - (c) that sovereignty is inalienably vested in the people, and
 - (d) that the peoples’ sovereignty shall be exercised and enjoyed, with the powers of the people being exercised by the Parliament, the President and the Judiciary, *vis-à-vis*, Article 3, read with Article 4.
4. Regardless of the foregoing, the Appropriation Act had continued to be repeated, year after year, in the similar format as aforesaid, *without any material change thereto; whereas it is respectfully submitted that changes were warranted in the context of the foregoing.*
5. The instant Application is not on a mere question of pure constitutionality, but an endeavour to ensure that,
 - (a) the aforesaid objectives, which are **constitutionally mandated** for the proper management of the funds of the people, held in trust on their behalf, are conformed with, and
 - (b) there is no violation of the ‘Doctrine of Public Trust’ upheld and exhaustively dealt with by Your Lordships’ Court in the recent Judgment in SC (FR) No. 352/2007 (*Water’s Edge Case*)

6. The dire need for the foregoing is clearly borne out by the facts pleaded in **paragraph 21 of the Petition**, demonstrating the gravity of the fiscal predicament, and the patent lack of fiscal responsibility and accountability.
7. (a) In addition to the dictates of the 1978 Constitution, in 2003 the Fiscal Management (Responsibility) Act No. 3 of 2003 was enacted, *statutorily providing for accountability to scrutiny by the public of the Government's management of the funds of the people.*
(b) This warranted that financial data be presented in a manner that would be easily understood by the public.
8. The Appropriation Bill consistently had 9 Clauses, and the Appropriation Bill 2008 has 10 Clauses, with Clause 6 having been introduced from the Appropriation Bill 2003, as Clause 5(3), and thereafter from 2004 separately as Clause 6.
9. Of the 10 Clauses in the Bill 2008, disregarding Clauses 1 and 10, *there are only 8 Clauses dealing with the appropriation and management of the funds of the people.*
10. (a) Clause 2 stipulates for the Financial Year 2009,
 - (i) the **authorised** level of expenditure of Rs. 980,634 million as specified in the **First Schedule** in the Bill on pages 6 to 39 thereof, and
 - (ii) the **authorised** level of borrowings of Rs. 849,914 million **to meet such expenditure.**
(b) (i) If the above expenditure does not include interest payments and/or capital repayments on previous borrowings, then the Bill does not authorise the Government to borrow for such purposes.
 - (ii) The Appropriation Bill 2007 authorised expenditure of Rs. 925,057 million for the Year 2008, whereas as per Central Bank Annual Report 2007 payments of the Government for Year 2008 is reckoned at Rs. 1,486,915 million. (*vide P7(b)*), with Debt Service for the Year 2008 given as Rs. 602,139 million (Interest Rs. 209,825 million + Capital Rs. 467,324 million) (*vide P7(a)*)
 - (iii) **Conditionalities / parameters interest of such borrowings are not stipulated, and thus not approved by Parliament.**
(c) (i) The gap between the expenditure and borrowings is expected to be met by Revenue, but level of total Revenue anticipated is not specified.
 - (ii) There are two categories of persons, Tax Payers and Non-Tax Payers created by the BOI, with exemptions from Taxation, Customs Duty, etc.
 - (iii) The quantum of Revenue lost by way of such exemptions, and the benefit to the country and the people is not quantified and known !

- (iv) **If Revenue collected from the people are mismanaged and/or squandered, particularly by those who hold ‘elected’ and ‘selected’ public office, then why should the people pay Taxes ?**
11. (a) Clauses 3, 4, 8 and 9 i.e. 4 Clauses of the Bill, all deal with the **Second Schedule** in the Bill on pages 40 to 55 thereof.
- (b) This **Second Schedule** stipulating Limits of Advance Accounts *activities essentially some commercial activities and Advances / Loans to public servants* for the Year 2009, at page 55, discloses the following totals:
- (i) Column II Maximum Limits of Expenditure of the activities of the Government Rs. 16,667 million (2008 Rs. 14,200 million *) i.e. **only 1.7% compared with the expenditure in the First Schedule, and would be only about 1.0% of the estimated payments !**
- (ii) Column III Minimum Limits of Receipts of activities of the Government Rs. 11,167 million (2008 Rs. 10,200 million *)
- (iii) Column IV Maximum Limits of Debit Balances of activities of the Government Rs. 39,978 million (2008 Rs. 41,485 million *)
- (iv) Column V Maximum Limits of Liabilities of activities of the Government Rs. 615 million (2008 Rs. 510 million *)

* Note – vide Annexure “A”

12. It would be noted that the foregoing Limits in respect of Advance Account activities covered by **4 Clauses of the 8 Clauses of the Bill** dealing with public finance, is in respect of *comparatively insignificant amounts of monies*, in the context of the enormous amounts of monies stipulated in the **First Schedule** in the Bill, set out at paragraph 9 above.
13. An examination of Clauses 3, 4, 8 and 9, discloses very strict and stringent control over such comparatively insignificant amounts of monies stipulated in the **Second Schedule**, to be **within the aforesaid specified limits** - vide Clauses 3 and 4, and **any variation thereof** i.e. **increases or new items, mandates the approval by Parliament** - vide Clauses 8 and 9.
14. (a) Accordingly, it is respectfully submitted that the same principles of strict and stringent control and Parliamentary approval for **increases** and **new items**, as aforesaid, must necessarily apply, with **greater force and stringency** to the enormous amounts of monies stipulated in the **First Schedule** in the Bill.

(c) Clause 7 stipulated that

Where,

- (a) receipts from taxes and other sources are less than amounts anticipated to finance **authorized expenditure**; or
- (b) the **amounts appropriated for a particular purpose** are no longer required

the **Minister** may with the **approval of the Government**, withdraw whole / part amounts previously released for expenditure, **to meet any authorized expenditure**.

15. The impugned Clause 6, **dealing with enormous amounts of monies**, which originated from the Appropriation Bill of 2003,

- (a) is in complete **contradiction** of the foregoing,
- (b) violative of the dictates of ‘Control of Parliament over Public Finance’, as stipulated in Chapter XVII of the Constitution,
- (c) is not in conformity with the ‘Directive Principles of State Policy’ and ‘Fundamental Duties’ in Chapter VI of the Constitution.
- (d) provides for arbitrary unfettered discretion to the Secretary to the Treasury, which is inimical to the ‘rule of law’, the basic premise of the Constitution.
- (e) facilitates the violation of the ‘Doctrine of Public Trust’.

16. a) Paragraph 21 (o) of the Petition, which pertains to the Financial **Year 2006**, is cited below:

“ o) (i) The accountability to public, from whom taxes are being collected has eroded, as disclosed by the former Auditor General, S.C. Mayadunne’s Report, as Project Director, to the Public Accounts Committee and COPE last September - viz

‘the Rs. 220.2 billion of discretionary payments made by the Secretary to the Treasury, in terms of Section 5 (Rs. 54.2 billion) and Section 6 (Rs. 166 billion) of the Appropriation Act No. 39 of 2005, raises the question whether it tantamounts to a partial abdication of the powers of full control over public finance vested in Parliament by Article 148 of the Constitution’.

(ii) **Notwithstanding the Supreme Court direction in the Determination on the Appropriation Bill 2007, the details of these payments, for which there had been no Supplementary Estimates transparently submitted to Parliament, have not been disclosed.**”

- b) i) As per Appropriation Act No. 39 of 2005 for the Financial **Year 2006** at page 9 thereof, the amounts stipulated for ‘Department of National Budget’ covered by Section 6 of the said Act, was Rs. 28.7 billion for Recurrent Expenditure and Rs. 33.5 billion for Capital Expenditure, making a total of Rs. 62.2 billion. – *vide Annexure “B”*
- ii) At the Committee Stage, this had been increased to Rs. 43.4 billion for Recurrent Expenditure and Rs. 34.5 billion for Capital Expenditure, making a total of Rs. 77.9 billion – *vide Annexure “C”*
- iii) As per the Audited Financial Statements for the **Year 2006**, the actual expenditure incurred under the Head ‘Department of National Budget’ had been only Rs. 4.5 billion – *vide P13(a)*.
- c) Hence, the pertinent question arises, as to how Rs. 166 billion had been paid as ‘**discretionary payments**’ by the Secretary to the Treasury under Section 6 of the said Act, as had been reported by the former Auditor General as aforesaid, ***and which stands uncontradicted and unexplained.***
- d) **The only inference that can be drawn, is that monies had been appropriated under Section 5 of the said Act by the Secretary to the Treasury, and transferred to the ‘Department of National Budget’, and thereafter ‘discretionary payments’ made therefrom under Section 6 of the said Act, and perhaps covered by Supplementary Estimates thereafter to increase the authorized limits under other or new Heads of expenditure.**
- e) There is no disclosure, as to what these payments had been, whether for Capital or Recurrent Expenditure. ***There is a prohibition as per Clause 5(2) for ‘Capital Expenditure’ to be transferred for ‘Recurrent Expenditure’.***
- f) (i) At page 9 of the Appropriation Bill 2008 a total of Rs. 32.6 billion has been allocated to the ‘Department of National Budget’ (Head 240).
- (ii) **In the light of the foregoing**, there is no guarantee, whatsoever, that ‘**discretionary payments**’ would not exceed such allocation.
- g) Such ‘discretionary payments’ is arbitrary and is inimical to the ‘rule of law’, which is the basis of the Constitution and facilitates the violation of the ‘Doctrine of Public Trust’.
17. a) Clause 5(1) of the Bill had ***traditionally*** provided for any **savings** of Recurrent Expenditure to be utilized for Capital Expenditure under the same Head, or for Recurrent Expenditure or Capital Expenditure under any other Head, **at the discretion of the Secretary to the Treasury.**

- b) It is respectfully submitted that the **reality** today is that there are no ‘**savings**’, but imposed ‘cuts’ by the Treasury of Parliament’s authorised expenditure for other Heads, thereby frustrating the noble objectives stipulated in Chapter VI of the Constitution.
- c) Clause 5(2) specifically **prohibits Capital Expenditure** under any Head, **being transferred for Recurrent Expenditure**.
18. a) Clause 6(1) of the Bill, does not allocate monies for ‘**specific purposes**’ and for ‘**specified public services**’, as stipulated in Articles 149(1) and 150(2) of the Constitution.
- b) (i) Hence, admittedly Clause 6 provides monies for contingent, ‘**unforeseen**’ or ‘**hidden purposes**’, to be utilized by the Secretary to the Treasury.
- (ii) Fiscal Management Report - 2008 dated 7.11.2007 at page 44 **admits** that allocations under Section 6 of Appropriation Act No. 47 of 2006 had been utilized for ‘**unforeseeable requirements**’. – *vide Annexure “D”*
- c) The foregoing
- (i) is in **contradiction** of the strict and stringent control of public finance, as per the other Clauses of the Bill as aforesaid,
- (ii) is a violation of the Scheme of ‘**Control of Parliament over Public Finance**’ set out in Chapter XVII of the Constitution.
- (iii) provides arbitrarily unfettered discretion to the Secretary to the Treasury, inimical to the ‘rule of law’ the basis of the Constitution.
- (iv) facilitates the violation of the ‘Doctrine of Public Trust’.
- d) Is a specific violation of Article 151 of the Constitution, which provides for **urgent and unforeseen expenditure to be paid, and presented to Parliament thereafter, as soon as possible**, by way of a ‘**Supplementary Estimate**’.
- e) The statement in Clause 6(1) – “**The money so transferred shall be deemed to have been covered by a ‘Supplementary Estimate’ submitted by the appropriate Minister**” – *makes a ‘mockery’ of the decision making process of Parliament, and it does not constitute to be a decision of Parliament.*
19. a) As disclosed by the Balance Sheets of the Government as at 31.12.2006 and 31.12.2007, the ‘Contingency Fund’ is a sub-limit of the ‘Consolidated Fund’, in that, there is no investment of monies to represent the ‘Contingency Fund’ – *vide Annexure “E”*
- b) **The limit of the ‘Contingency Fund’ can be increased by Parliament in terms of Article 151(1) of the Constitution.**

- c) Since Clause 6(1) provides for '**unforeseen expenditure**', it is in actual effect a '**contingent provision**' under 'another name', and would therefore attract the incidence of Article 151.
20. (a) (i) **Article 151(2) provides for 'urgent and unforeseen expenditure' for which there is no provision made, to be paid by the Minister of Finance, with the consent of the President. – vide Article 151(2)**
- (ii) ***Since President is also the Minister of Finance, this is more the reason to report to Parliament, as soon as possible by way of a 'Supplementary Estimate'.***
- (b) A '**Supplementary Estimate**' to cover such expenditure has to be presented to Parliament, **only after** such payment for '**urgent and unforeseen expenditure**' has been made, *as soon as possible thereafter* – vide Article 151(3)
21. a) Clause 6(2) **cannot replace** the dictates of Article 151 of the Constitution, and
- b) is a **purported amendment to the Constitution.**
22. a) Given the '**shocking disclosure**' at paragraph 15 above, it is apparent that the *traditional flexibility* given to the Secretary to the Treasury, in terms of Clause 5(1) of the Bill *had evidently been abused*, and the 'Doctrine of Public Trust' violated.
- b) Hence, such abuse of the flexibility of Clause 5(1) ought to be withdrawn, and the same be governed by Clause 7 of the Bill, which provides for utilization of **savings** to meet any **authorized expenditure** by the **Minister** with the **approval of the Government.**
23. a) In terms of Clauses 8 and 9 of the Bill any increases in respect of '**specified public services**' and/or '**expenses for a new activity**' have to be approved by Parliament, *in respect of comparatively insignificant monies* in the **Second Schedule.**
- b) It is respectfully submitted that the same principles therefore ought be applied, with **greater force and stringency to the enormous amounts of monies** set out in the **First Schedule.**
24. a) Paragraph 21(q) of the Petition *vis-à-vis* a '**Special Audit Report**' submitted to Parliament **during the Year 2006** is cited below:
- “q) In a '**Special Audit Report**' submitted to Parliament in July 2006 in terms of Article 154 (6) of the Constitution by the Auditor General, in the 'Executive Summary, *inter-alia*, it was reported thus:
- '**According to test checks carried out during the course of audit it was observed that the annual loss of the Government Tax Revenue is extraordinarily large. According to audit test checks the computable value of the loss of Government Tax Revenue and the failure to collect in accordance with the legal provisions during the last few years amounts to about Rs. 389 billion while the amount that cannot be computed is extremely large**'.

- ‘The institutions dealing with the Tax Revenue had not maintained an adequate tax management co-ordination with their supervisory institutions that is, the General Treasury and the Ministry of Finance’.
 - ‘The responsibilities devolving on the Secretary to the relevant Ministry in terms of the provisions in the Constitution, and on the Secretary to the Treasury and the respective Heads of Departments as the Accounting Officers through the Financial Regulations had not been discharged properly’.”
- b) Paragraph 21(o) of the Petition, which is in respect of ‘**undisclosed discretionary payments**’ of **Rs. 220.2 billion** during the **Year 2006**, cited at the paragraph 15 above, *is reiterated*.
- c) Regardless of the foregoing, the very Director General of State Accounts for the **Year 2006** (P.A. Pematilaka), *who was directly accountable and responsible for the foregoing adverse findings by the former Auditor General during the very Year 2006*, had assumed Office as Auditor General in the following Year 2007, and given an **unqualified Audit Certification on his own Accounts for the very Year 2006**, whilst the Audit Certificate for the previous Year 2005 had been subject to comments and observations, **disclosing deficiencies** – *vide Annexures “F”, “G” and “H”*.
- d) It is respectfully submitted that the foregoing *reckless action demonstrates the sheer absence of accountability and responsibility*, and the blatant **violation of the ‘Doctrine of Public Trust’** and the Constitution.
25. a) Clauses 2, 4 and 7 of the Bill refer to the ‘Consolidated Fund’ and **any other Funds of the Government**.
- b) Several Funds have been established by the Government in the following manner, **some of which** are scheduled – *vide Annexure “I” (There are other Funds such as Tea Cess Fund, Coconut Cess Fund, Tourism Cess Fund, Janasaviya Trust Fund, Samurdhi Trust Fund, Tsunami Funds, etc.)*
- (i) by Statutes
 - (ii) under the Trust Ordinance
 - (iii) by administrative action
- c) In conformity with the aforesaid Clauses of the Bill, and the definition of the ‘Consolidated Fund’ as per Article 149, the revenue / receipts and expenditure / payments of all the aforesaid Funds, **ought be included in the Budget**.

26. a) The Fiscal Management (Responsibility) Act No. 3 of 2003 further **extends** reporting to the people, the Government's management of public funds, *to facilitate them to scrutinize and evaluate the Government's fiscal performance against the Budgets*; specifically stipulating the following disclosures in the Mid-Year and Annual Reports, comparing the **estimates** with the **actuals** in respect of -

- (i) **expenditure**
- (ii) **revenue**
- (iii) **cash flow and**
- (iv) **borrowings**

stating the reasons for variations – *vide Sections 12 and 15 of the said Act.*

b) (i) The said reporting has to also include such information in respect of **'public corporations'**, and **'companies in which the Government owns Shares'**. - *vide Section 22 of the said Act.*

(ii) **Appropriating public funds to a company, private or otherwise, and thereby putting the control of public funds outside the control of Parliament, would be violation of the constitutional dictates for 'Parliament's Control over Public Funds', more particularly Article 148.**

c) Your Lordships' Court in the Determination on the Appropriation Bill 2007 directed that the transfers made by the Secretary to the Treasury in terms of Section 6 of the Appropriation Act should be specifically included in the aforesaid Reports to be submitted in terms of the aforesaid Act, ***giving reasons for deviations.***

e) The foregoing had not been complied with, thereby denying the right of the people to receive statutorily mandated information as aforesaid, ***for public scrutiny and evaluation.***

27. The following are cited from the Lord Nolan Report on 'Standards in Public Life', presented to the British Parliament as far back as **May 1995**

(a) "Public scrutiny of what people do is probably the most powerful pressure towards probity of their conduct".

(b) "The public are not only consumers of, but shareholders in public services. They should expect standards of disclosure and accountability no less than shareholders would have in respect of the Board of a commercial organizations."

(c) “The Seven Principles of Public Life” are cited below:

The Seven Principles of Public Life

Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

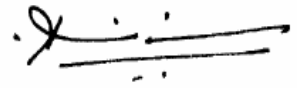
Leadership

Holders of public office should promote and support these principles by leadership and example.

.....

*These principles apply to all aspects of public life.
The Committee has set them out here for the benefit of
all who serve the public in any way.*

28. I most respectfully reiterate the averments in my Petition, more particularly the '*dicta*' of the Judgments of Your Lordships' Court cited therein.

A handwritten signature in black ink, consisting of a stylized initial followed by a long horizontal line with a small upward tick at the end.

Petitioner

24.10.2008

SRL No.	Ministry / Department	Item No.	I Activities of the Government	II Maximum Limits of Expenditure of activities of the Government		III Minimum Limits of Receipts of activities of the Government		IV Maximum Limits of Debit Balances of activities of the Government		V Maximum Limits of Liabilities of activities of the Government	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
201	Department of Buildings	30901	Advances to Public Officers	16,000,000	8,700,000	75,000,000	—	—	—	—	
202	Government Factory	31001	Advances to Public Officers	20,000,000	11,520,000	120,000,000	—	—	—	—	
203	Government Factory	31002	Government Factory Stores	14,000,000	145,000,000	—	—	—	—	—	
			Advance Account								
204	Government Factory	31003	Government Factory Work	45,000,000	45,000,000	8,000,000	—	—	—	—	
			Done Advance Account								
205	Department of National Physical Planning	31101	Advances to Public Officers	13,000,000	7,860,000	90,000,000	—	—	—	—	
206	Department of Civil Security	32001	Advances to Public Officers	1,000,000	192,000	9,000,000	—	—	—	—	
Total				13,424,562,000	9,424,562,000	40,514,500,000	560,000,000	560,000,000	560,000,000	560,000,000	

Appropriation Act, No. 39 of 2005

9

Head 703	Department of Muslim Religious and Cultural Affairs			
	Programme 93	Religious & Cultural Affairs	23,050,000	106,800,000
Head 704	Department of Christian Affairs			
	Programme 93	Religious & Cultural Affairs	11,810,000	3,825,000
Head 705	Department of Hindu Religious and Cultural Affairs			
	Programme 93	Religious & Cultural Affairs	32,300,000	25,000,000
Head 763	Department of Public Trustee			
	Programme 19	Administration of Trusts	20,200,000	2,975,000
	Ministry of Finance and Planning			
	Recurrent			36,240,217,000
	Capital			56,380,758,000
Made up as follows :—				
Head 140	Minister of Finance and Planning			
	Programme 01	General Administration	88,502,000	5,800,000
	Programme 04	Financial Policy Services	613,156,000	292,030,000
	Programme 56	Research & Development (Related Economic Services)		290,000,000
Head 801	Department of National Budget			
	Programme 07	Public Resources Management	28,666,946,000	33,565,080,000
Head 802	Department of Fiscal Policy and Economic Affairs			
	Programme 06	Fiscal Management & Economic Affairs	628,000,000	2,600,000
Head 803	Department of Treasury Operations			
	Programme 08	Financial Management	1,503,190,000	3,442,975,000
	Programme 11	Public Debt	1,885,182,000	400,000,000

B

The Minister of Finance and Planning

FIRST SCHEDULE

MINISTRY OF FINANCE AND PLANNING

Head 801 — Department of National Budget

The Programme 7 — Public Resources Management be amended by increasing the Recurrent Expenditure to Rs. 43,428,075,000

(The effect of this amendment of the Minister of Finance and Planning will be to increase the provision for this Programme for Recurrent Expenditure by Rs. 28,500,000,000)

Recurrent Expenditure be increased in respect of Project 2 — Budgetary Support Services and Contingent Liabilities.

- (a) Object Code 1001 - Salaries and Wages by provision of Rs. 23,500,000,000
- (b) Object Code 1502 - Pensions, Retirements and Gratuities by provision of Rs. 3,400,000,000
- (c) Object Code 1506 - Subscription, Contributions and Membership Fees - Domestic Item (01) - Medical Insurance Scheme for Public Servants by provision of Rs. 500,000,000
- (d) Object Code 1703 - Price Subsidies
Item (02) - Fuel Subsidy by provision of Rs. 1,000,000,000
- (e) Object Code 1905 - Other
Item (03) - Grant to Oversight Committees of Parliament by provision of Rs. 100,000,000

The Programme 7 — Public Resources Management be amended by increasing the Capital Expenditure to Rs. 34,532,700,000

(The effect of this amendment of the Minister of Finance and Planning will be to increase the provision for this Programme for Capital Expenditure by Rs. 11,090,000,000).

Capital Expenditure be increased in respect of Project 2 - Budgetary Support Services and Contingent Liabilities.

- (a) Object Code 2201 - Transfers to Public Institutions
Item (01) - National Accreditation Board by provision of Rs. 10,000,000
Item (02) - SME Authority by provision of Rs. 100,000,000
- (b) Object Code 2202 - Transfers to Public Enterprises
Item (01) - SME Bank - Modernization of Paddy Mills by provision of Rs. 350,000,000
- (c) Object Code 2203 - Development Assistance
Item (01) - Export Development Incentives by provision of Rs. 1,000,000,000

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).

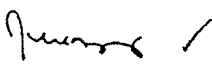
- Shortfalls in personal emoluments
- Implementation of Budget Proposals
- Purchase of Vehicles
- Payments for failed Public Enterprises
- Taxes and Duties
- Security related Expenditure

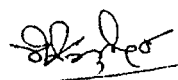
The details of such allocations made are in the following Table.

STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2007

	Note	2007 Rs.	Actual 2006 Rs.
Financial Assets			
Loans to Public Officers	15	20,688,363,332	18,728,719,239
Advances to Govt. Departments	16	8,839,401,396	9,868,885,922
Foreign Aid Counterpart Funds	17	-	2,725,761,479
Membership Fees Paid	18	1,885,484,943	1,885,484,942
On Lending	19	218,853,579,691	174,444,434,667
Capital Contribution in State Owned Enterprises	20	111,817,301,166	96,842,051,860
Total Financial Assets		362,084,130,528	304,495,338,110
Liabilities			
Bank Overdrafts		29,887,449,976	19,742,581,635
Advance from the Central Bank	21	60,679,200,000	49,015,400,000
Foreign Loan Revolving Funds	22	13,048,314,707	9,117,734,410
Miscellaneous Funds	23	2,289,057,707	1,831,360,882
Government Borrowings	24	2,767,500,379,115	2,430,870,913,435
Deposits and Other Liabilities	25	63,806,542,849	67,607,138,550
Operating Accounts with Government Departments	26	3,260,015,313	3,610,026,041
Sundry Accounts	27	(512,673,826)	(3,805,585,246)
Total Liabilities		2,939,958,285,841	2,577,989,569,708
Contingency Fund		140,000,000	140,000,000
Total Liabilities & Contingency Fund Balance		2,940,098,285,841	2,578,129,569,708
Total Liabilities and Contingency Fund Balance over Financial Assets		2,578,014,155,313	2,273,634,231,598
Consolidated Fund- Accumulated Deficit	28	140,169,685,087	113,034,062,956
Total Investments in Physical Assets and Accumulated Net Revenue Deficit	29	2,437,844,470,226	2,160,600,168,642
		2,578,014,155,313	2,273,634,231,598
Contingencies & Commitments	30	78,616,920,000	30,968,370,000

The accompanying "Statement of Accounting Policies" and "Notes" to Financial Statements form an integral part of these Financial Statements. The Department of State Accounts is responsible for the preparation and presentation of these Financial Statements.


D. WIDANAGAMACHCHI,
Director General of State Accounts.


P. B. JAYASUNDARA,
Secretary,
Ministry of Finance & Planning
and Secretary to the Treasury.

General Treasury,
Colombo, 01.
16th May, 2008.

Foreword

Accompanying Statement of Financial Performance & Statement of Cash Flows for the year, and the Statement of Financial Position as at the end of the year 2005 with relevant explanatory "Notes" and a Statement of Contingent Liabilities have been prepared and presented by the Department of State Accounts of the General Treasury.

These Statements have been prepared in full compliance with Generally Accepted Accounting Principles and practices and required guidance has been obtained from Sri Lanka Accounting Standards and International Public Sector Accounting Standards. This is the first time that these Financial Statements are presented in these formats. This is indeed the first step in the transitional stage of preparing and presenting the Government Financial Statements on the Basis of Accrual Accounting as against the present practice of Cash Based Accounting. In designing these formats for presenting these reports, different types of formats adopted by different countries for making advanced Public Sector financial reporting had been considered and ideas were taken from them to have an advanced presentation in consistent with the classification and presentation of the Annual Budget of the Government to enable to provide the reader with a clear view on the Financial Performance of the Government in compared with main targets of the Annual Budget as approved by Parliament.

These financial statements encompass the financial operations of forty four Government Ministries, one hundred and six Government Departments and twenty five District Secretariats/ Kachcheries performed in the process of making use of the financial resources allocated to them during the year 2005 in terms of the Annual Budget for implementing the intended work programs and projects for achieving the set goals and objectives. Basic information pertaining to the financial resources allocated by the Government in 2005 to eight Provincial Councils and Public Enterprises comprised of main two categories, i.e. Commercial Public Corporations, thirty three in number and the other Public Corporations and Statutory Boards getting involved in activities in regulatory, manpower development, infrastructure development etc., has also been furnished.

In compiling these reporting statements, the relevant data is collected in a specially designed system taken place in the form of a network involving above mentioned Public Institutions, by making use of electronic data transmission methodologies. Through this network all the financial data generated in the system gets transmitted to the central data base of the Department of State Accounts, being the Central Agency of the Government for financial information processing. In full conformity with the vision of the Department to be the Centre for Excellence in Government Financial Information, all the necessary internal controls, checks and balances and required level of supervision is maintained to maintain the integrity, accuracy and completeness of the data collected, stored and processed in order to assure the quality of information generated and furnished, as it is the main Government Department which is responsible for presenting the Annual Financial Statements of the Government in Parliament to discharge the responsibility for the public accountability on Financial resources utilized by the Government.

Any comments and suggestions to be considered for effecting further improvements to these Financial Statements are very much appreciated and such comments and suggestions in written form may be referred to the "Department of State Accounts, General Treasury, Colombo 01, Sri Lanka".

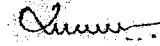
P.A. Pematilaka
Director General of State Accounts

Department of State Accounts
General Treasury
Colombo 01.
20th October, 2006.

(VIII) AUDIT OPINION

The Balance Sheet of the Democratic Socialist Republic of Sri Lanka as at 31 December, 2006 and the Statement of Financial Performance and Cash Flow Statement, Stated accounting policies set out in Notes and other explanatory notes set out in Notes 1 to 31 for the year then ended were audited under my direction in pursuance of provision in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

I am of opinion so far as appears from my examination and to the best of my information and according to the explanations given to me, the said Financial Statements have been prepared and presented in accordance with Generally Accepted Accounting Principles and give a true and fair view of the financial assets and liabilities as at 31 December, 2006 and the results of its operations and its cash flows for the year then ended.




P. A. PEMATILAKA,
Auditor General.

AUDIT OPINION

Audit of accounts of the Democratic Socialist Republic of Sri Lanka for the year ended 31 December, 2005 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.

Except for the effect on the financial statements of the matters referred to in paragraph 2.3 of my report, I am of opinion so far as appears from my examination and to the best of my information and according to the explanations given to me, the Statements of Financial Performance for the year ended 31 December, 2005 had been prepared and presented in accordance with the generally accepted accounting principles and the stated accounting policies as set out in notes (from Note Nos. 1 to 35) to the financial statements and give a true and fair view of the receipts and payments of the Government of Sri Lanka for the year ended 31 December, 2005.

Comments and observations arising out of the audit are contained in my report of even date addressed to the Deputy Secretary to the Treasury.



W. D. HEMARATNE,
Acting Auditor General.

13 September 2006
Auditor General's Department
Colombo 07.

Deputy Secretary to the Treasury

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA FOR THE YEAR ENDED 31 DECEMBER 2005

The audit of the accounts of the Democratic Socialist Republic of Sri Lanka for the year ended 31 December 2005 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. My observations on the accounts are given below.

1:2. Scope of Audit

Audit opinion, comments and findings in this report are based on a review of the financial statements presented to audit and substantive tests of samples of transactions. The scope and the extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

2. Accounts

2:1. Audit Opinion

Except for the effects on the financial statements of the matters referred to in paragraph 2.3 of this report, I am opinion so far as appears from my examination and to the best of my information and according to the explanations given to me, the Statement of Financial Performance for the year ended 31 December 2005 has been prepared and presented in accordance with the generally accepted accounting principles and the stated accounting policies set out in notes (Nos.1 to 35) to the financial statement and give a true and fair view of the receipts and payments of the Government of Sri Lanka for the year then ended.

2.2.1 Financial Performance

Financial Performance of the Government of the Democratic Socialist Republic of Sri Lanka for the year ended 31 December 2005 as compared with that for the preceding year is given below :

	2005	2004
	<i>Rs. (Million)</i>	<i>Rs.(Million)</i>
Receipts		
Tax Revenue	345,864	274,895
Non Tax Revenue and Others	55,414	36,220
Foreign Borrowings	73,370	73,465
Foreign Grants	14,451	3,803
Domestic Non Banking Borrowings	328,196	262,188
Recoveries from On Lent Loans	10,364	15,920
Divestiture Proceeds & Others	1,100	2,330
Donations Received Locally –Tsunami	154	-
Total Receipts	828,913	668,821
Payments		
Recurrent Expenditure	415,863	361,250
Public Investments	163,675	122,214
Foreign Debt Repayments	18,172	29,959
Domestic Debt Repayments	215,673	152,343
Net changes in Deposits and Miscellaneous	20,567	(2959)
Total Payments	833,950	662,807
Increase/(Decrease) in cash	(5,037)	6,014
Cash at the beginning of the year	2,272	(3,742)
Cash at the end of the year	(2,765)	2,272

2:2.2 Financial Position

A comparison of the assets and liabilities according to the new format of accounts of the Democratic Socialist Republic of Sri Lanka as at end of the year under review and the preceding year is given below:

	2005	2004
	Rs. (Million)	Rs. (Million)
Assets:		
Cash and Bank Balance	-	2,272
Loans to Public Officers	18,965	19,197
Advances to Government Departments	9,010	6,857
Foreign Aid Counterpart Funds	2,726	4,361
Membership Fees Paid	1,885	1,885
On lent loans	192,596	180,840
Capital Contribution in State Owned Enterprises	67,605	63,254
Total Assets	292,787	278,666
Liabilities		
Bank Overdrafts	2,765	-
Advance from the Central Bank	39,746	34,791
Foreign Loan Revolving Funds	13,904	13,465
Miscellaneous Funds	1,166	530
Government Borrowings	2,101,663	2,027,634
Deposits and Other Liabilities	14,363	38,653
Operating Accounts with Government Departments	2,171	3,661
Sundry Accounts	2,589	46
Total Liabilities	2,178,367	2,118,780

2:3. Comments on Accounts

2:3:1 Rendition of Accounts

The draft Annual Financial Statements of the Government of the Democratic Socialist Republic of Sri Lanka for the year 2005 had been furnished for audit on 24 April 2006. However, the Deputy Secretary to the Treasury by his letter number SA/AS/FA/03/97 dated 5 September 2006 informed that the above draft Annual Financial Statements to be considered as certified Financial Statements for the year 2005. The "Statement of Financial Performance" with the latest revised estimated figures for the year 2005 had also been submitted with the above letter.

2.3.2 Introduction of New Accounting Format

The Department of State Accounts had presented the accounts of the Government of Sri Lanka in a new format for the year 2005 in accordance with the Sri Lanka Accounting Standards and the International Public Sector Accounting Standards. These new type of Financial Statements reflects classification and presentation of the annual accounts in accordance with the budget as approved by the Parliament.

2:3:3 Accounting Deficiencies

Following accounting deficiencies are observed.

- (a) Overdraft balance included unrealized cheques for which the validity period had elapsed for amounting to Rs.125,338,073 and unidentified debits and credits amounting to Rs.274,116,421 and Rs.37,827,386 respectively in respect of 36 Heads.

(b) Following accounts balances had not been brought to accounts.

<i>Details of Accounts</i>	<i>Value</i>
Building Department Stores Account	769,765
Stock Certificates (Received from Inland Revenue)	88,589
Loan Account (Allocated from Votes)	9,150,920,188
Bank of Ceylon Share Capital	3,000,000
Peoples Bank Share Capital	3,000,000
	9,157,778,542

(c) The Revenue and Expenditure Accounts had not been agreed with the corresponding balances of the relevant schedules. The following differences were observed.

	<i>Balance shown as per account</i>	<i>Balance shown as per schedule</i>	<i>Difference</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Total Revenue	401,277,998,780	401,431,988,334	153,989,554
Total Expenditure	833,949,986,253	803,545,990,884	30,403,995,369

(d) According to the accounts, the revenue received on Social Responsibility Tax was Rs.255,306,098 whereas according to the Revenue Account submitted by the Department of Fiscal Policy and Economic Affairs, it was Rs.295,915,668. The reason for the difference of Rs.40,609,570 had not been explained.

(e) Differences between the interest on Treasury Bonds and Interest on Overdrafts for the years 2000 and 2001 amounting to Rs.117,312,004 had been carried forward in the Bank Reconciliation Statement as unidentified debits without being cleared.

(f) Balances of Rs. 188,235,925 in the Lloyd Merchant Dollar Accounts continued to be carried forward and shown in the accounts for several years whereas Central Bank of Sri Lanka had reported a nil balance on this account.

(g) Seven deposit accounts showing debit balances totaling Rs.112,578,726 had not been investigated by the respective Departments.

2.3.4 Suspense Accounts

The following observations are made :-

(a) Suspense Accounts Ledger had not been maintained properly for the year 2005.

(b) Two debit balances amounting to Rs. 7,895,049 and five credit balances amounting to Rs.8,659,198 had been carried forward from 2003 and 2004 under the suspense account without being investigated and cleared.

(c) Subsidy granted to the Ceylon Petroleum Corporation and Ceylon Electricity Board amounting to Rs.29,258,470,000 and Rs.11,305,692,442 respectively had been credited to suspense account – subsidy. No budgetary provision or supplementary allocation had been approved yet for those subsidies.

2.3.5 Non- Operating Control Accounts

Non-operating control account shows a debit balance of Rs.20.7 million as at end of the year under review as compared with Rs.260.5 million in the year 2004. Fourteen account balances, which had been transferred in 1998, had remained in the accounts without being cleared.

2.3.6 Un-reconciled Control Accounts

The Following observations are made.

(a) The following differences were observed between the amounts shown in the accounts and in the ledger accounts maintained in the respective Departments.

<i>Details of Accounts</i>	<i>Balance as per account</i>	<i>Balance as per ledger</i>	<i>Difference</i>
	<i>(Rs.Mn) Cr/(Dr)</i>	<i>(Rs.Mn) Cr/(Dr)</i>	<i>(Rs.Mn)</i>
Asian Development Bank Loan(ADB), Central Bank of Sri Lanka (CBSL) Special Dollar Account	6,323	3,812	2,511
General Manager Railway	(39)	906	(945)

- (b) Additional information regarding Fixed Assets, Advances, Deposits, Imprest and Bank Reconciliation had to be shown as notes to the Appropriation Accounts as per Director General of State Accounts. The following differences were observed between the aggregated amounts shown in the Appropriation Accounts and in the accounts maintained by the Department of State Accounts.

<i>Description</i>	<i>No. of sub Accounts</i>	<i>Amount as per Account</i>	<i>Amount as per notes of the appropriation accounts</i>	<i>Difference</i>
		<i>(Rs. Million)</i>	<i>(Rs. Million)</i>	<i>(Rs. Million)</i>
Advance Accounts	14	1,229.601	1,254.071	(24.470)
Deposit Accounts	10	302.128	438.917	(136.789)

As per Deputy Secretary to the Treasury's comments it was stated that under a completely correct situation even differences could be seen between Treasury figures and departmental figures, when taken them separately. The important requirement in such a situation is the reconciliation of the Departmental account balances with that of the Treasury books of Account at the end of the month or at the end of the year by identifying the reasons for the differences, for corrective measures, at their earliest.

It is observed that in a complex system involving a large number of accounts, existence of a difference between centrally maintained Treasury Book balances and individual balances of few Departments as pointed out in the draft audit para would not necessarily give a correct picture and if a correct picture to be given in totally, a complete and overall assessment needed by taking all differences of debits and credits separately to ascertain the overall net difference, if any.

2.3.7 Foreign Loans

The following observations are made.

- (a) According to the accounts, the total foreign debt outstanding as at 31 December 2005 was Rs.924,454 million whereas according to the Central Bank Bulletin for the month of December 2005 it was shown as Rs.944,478 million. The difference of Rs.20,024 million had not been reconciled or explained.
- (b) A sum of Rs. 43,401,047 in the Temporary Loan Account had been inappropriately treated as Loan Borrowings in the final accounts.
- (d) Debit Loan balances amounting to Rs.988,705,353 were included in the Loan Account.

2.3.8 Foreign Grants

According to the accounts, Grant Received in the form of cash was Rs. 3,145,012,189 whereas according to the individual balances, it was shown as Rs.3,145,192,731. The difference of Rs.180,542 had not been explained.

2.3.9 Foreign Aid Counterpart Funds

The following observations are made.

- (a) Debit balances of three Counterpart Fund Accounts aggregating to Rs. 1,027,195,239 had not been operated for several years and had been continuously brought forward without being investigated and adjusted in the accounts.
- (b) A sum of Rs. 299,824,617 had been carried forward for several years in the accounts without being settled.

2.3.10 On Lent Loans .

According to the confirmation letters received from the National Water Supply and Drainage Board, lent loans granted by the Treasury was Rs. 521,734,016. But according to the Treasury books it was shown as Rs. 569,810,317. The difference of Rs. 40,076,301 had not been explained.

2.3.11 Capital contribution in State Owned Enterprises

The following observations are made in this connection.

- (a) Balance of the capital contributions in State Owned Enterprises as at 31 December 2005 were Rs. 67,604,832,106 whereas according to the ledger accounts it was shown as Rs. 138,627,750,664. The difference of Rs. 71,022,918,558 had not been explained.
- (b) Documentary evidence for additions to the shares during the year 2005 had not been made available for audit.
- (c) Investment in 955 Million shares in respect of sixteen institutions had not been agreed with the records held by Public Enterprises Reform Commission, which aggregating the Number of shares as 956 million only.
- (d) Investment in 691 Million shares in respect of eleven institutions had not been agreed with the related evidence and records, which aggregating the Number of shares as 280 million only.

2.3.12 Lack of Documentary Evidence

A credit entry made to the suspense account amounting to Rs.1,083,396,777 could not be satisfactorily vouched or accepted in audit due to non availability of documentary evidence.

2.3.13 Items of Contentious Nature

The following observations are made.

- (a) *Indian Line of Credit*
Interest received from 01 June 2002 to 01 December 2005 on Sub Loan Grants under the 12 Participatory Credit Institutions amounting to Rs.301,901,806 had been accounted under the Revenue Heads of 4000-2000-20-01. Out of interest received a sum of Rs. 172,186,875 received for the period of 2002 to 2004 had also been accounted during the year under review. Therefore, Revenue had been overstated by that amount.
- (b) *Purchase of Paddy*
Advance totalling Rs.2,324 million had been released to eighteen Divisional Secretaries for purchase of paddy during the year under review. Out of this amount, only a sum of Rs. 408.4 million had been settled as at 31 December 2005 and the unsettled amount was Rs.1915.6 million or 82%.

2.3.14 Budgetary Control

(a) Government Revenue

Although the estimated revenue for the year 2005 amounted to Rs.422,792 million, the actual revenue collected amounted to Rs.427,347 million or 101% of the total budgeted revenue. And also Government revenue had increased by 29% when compared with the previous year.

Instances of significant variances of Revenue Heads when compared with the Revised Estimates are given below.

Revenue Heads	Category of Revenue	Revised Estimate	Actual	Variance
		(Rs.Mn)	(Rs.Mn)	%
1001.20.0	Export Duties	1	21	2000
1001.30.0	Other Import and Export Charges	425	723	70
1002.10.0	Value Added Tax	138	9	93
1002.50.0	Excise (Special Provision) Duty	57,398	65,385	14
1003.20.0	Transfer Tax	21	38	81
1003.40.0	Social Responsibility Tax	405	255	(37)
1003.90	License Taxes and Others	225	336	49
1004.10.1	Dividend Tax	16,224	1,993	(88)
1004.10.2	Economic Service Charge	8,000	1,683	(79)
1004.10.9	Other	-	17,719	17,719
2002.20.1	On Lending Interest	6,864	15,642	128
2003.10.0	Departmental Sales	38	116	205
2003.90.0	Other Receipts	3,390	6,001	77
2004.10.0	Social Security Contribution to Central Government	5,314	2,971	(44)

As per Deputy Secretary to the Treasury's comments it is emphasized that the percentage as calculated in the draft audit para is mainly due to certain errors made in the classification of actual revenue collected against the applicable Revenue codes, as done by the staff in the revenue collection departments. While admitting that this type of human errors are possible under any circumstances in such a large and complex system, it is also emphasized that this observation has no any material impact on the true and fair view needed to be in built in to the financial statement provided.

(b) Government Expenditure

The following observations are made.

- (i) Expenditure of the Government had increased by 13%. Further, it was observed that out of the total expenditure, a sum of Rs.233,845 million or 28% represented repayment of public debt .
- (ii) The entire estimated provision in the annual budget amounting to Rs.145,747 million in relation to 183 Heads of respective Ministries and Departments had not been fully utilized. Further the expenditure incurred in three instances during the year 2005 exceeded the provision made in the annual estimates by Rs.33,922,535.
- (iii) Instances of significant variances in actual expenditure when compared with the revised estimates are given below.

Revenue Heads	Ministry/Department	Revised Estimate	Actual	Variance
		(Rs.Mn)	(Rs.Mn)	%
102	Office of the Prime Minister	765	452	41
224	Ministry of Industries and Investment Promotion	815	478	41
234	Ministry of Small and Medium Enterprise Development	3,125	1,616	48
244	Ministry of Constitutional Affairs and National Integration	208	135	35
314	Ministry of Fisheries and Aquatic Resources	5,609	3,680	34
334	Ministry of Justice and Judicial Reforms	945	597	37
424	Ministry of Post, Telecommunications and Udarata Development	1642	339	79

Revenue Heads	Ministry/Department	Revised Estimate	Actual	Variance
		(Rs.Mn)	(Rs.Mn)	%
434	Ministry of Small and Rural Industries	1437	837	42
474	Ministry of Skills Development, Vocational and Technical Education	2,506	1,700	32
544	Ministry of Agriculture, Marketing Development and Co-operative Development and Hindu Affairs and Ministers Assisting Education and Vocational Training	712	312	56
584	Ministry of Medium and Small Scale Plantation Industries and Rural Human Resources Development	603	353	41
846	Department of Economic Policy Research	25	0.96	96
861	Department of Animal Production and Health	412	282	32

This indicate the necessity of efficient budgetary control over public expenditure of the Government.

3. Systems and Controls

Special attention is needed in respect of the following areas to control :—

- (a) Accounting for Public Debt, Grants, On Lent Loans : Counterpart Funds
- (b) Capital Contribution in State Owned Enterprises
- (c) Advances made to Other Institutions and Ministries
- (d) Cash and Bank Balances
- (e) Reconciliation of Control Accounts
- (f) Non-operating Accounts
- (g) Revenue Collection
- (h) Maintenance of Expenditure Records
- (i) Deposit Accounts


W. D. HEMARATNE,
 Acting Auditor General.

අරමුදල් ගිණුම්

ගිණුමේ නම

01. ජාතික සෞඛ්‍ය සංවර්ධන අරමුදල
02. ජාතික ආරක්ෂක අරමුදල
03. පොලීස් ත්‍යාග අරමුදල
04. සිරකරු සුභසාධක අරමුදල
05. බුද්ධ ශාසන අරමුදල
06. දේශීය ආදායම් දිරිගැන්වීමේ අරමුදල
07. රේගු ත්‍යාග අරමුදල
08. රේගු අතිකාල අරමුදල
09. රේගු නිලධාරී කළමනාකරණ හා වන්දි අරමුදල
10. ජාතික ක්‍රීඩා අරමුදල
11. රබර් නැවත වගා සහනාධාර අරමුදල
12. රබර් පාලන අරමුදල
13. කැලෑ දෙපාර්තමේන්තු අරමුදල
14. පළාත් පාලන සේවා වැන්දඹු සහ අනන්දරු විශ්‍රාම අරමුදල
15. පළාත් පාලන සේවා විශ්‍රාම වැටුප් අරමුදල
16. පළාත් පාලන සේවා වැන්දඹු පුරුෂ සහ අනන්දරු විශ්‍රාම වැටුප් අරමුදල
17. ගුරු වැන්දඹු අනන්දරු විශ්‍රාම වැටුප් අරමුදල
18. රාජ්‍ය සේවා අර්ථසාධක අරමුදල
19. වනසත්ව සංරක්ෂක අරමුදල
20. ජාතික සත්වෝද්‍යාන සංවර්ධන හා සුභසාධක අරමුදල
21. ධීවර ත්‍යාග අරමුදල
22. ගොවිජන සංවර්ධන අරමුදල
23. සමාජසේවා ලේකම්ගේ ළමා සුභසාධක අරමුදල
24. ආගමික අරමුදල
25. සුරාබදු අරමුදල (තැගි අරමුදල)
26. බුද්ධිමය දේපල අරමුදල
27. සමාගම් අරමුදල
28. මිණුම් ඒකක හා ප්‍රමිති සේවා අරමුදල
29. සමුපකාර සංවර්ධන අරමුදල
30. සමුපකාර භාණ්ඩාගාර අරමුදල
31. සමුපකාර අතිරික්ත අරමුදල
32. සමුපකාර කෘෂි නිෂ්පාදන අලෙවි සංවර්ධන අරමුදල
33. හින්දු සංස්කෘතික කටයුතු අරමුදල
34. සේවක අර්ථසාධක අරමුදල
35. ඇසල පෙරහැර භාරය
36. උද්භිද උද්‍යාන භාර අරමුදල
37. ඉදිකිරීම් ආරක්ෂණ අරමුදල
38. නාවික සංවර්ධන අරමුදල
39. විශ්වවිද්‍යාල විශ්‍රාමික අරමුදල
40. විශ්වවිද්‍යාල අර්ථසාධක අරමුදල
41. ශ්‍රී ලංකා බෞද්ධ හා පාලි විශ්වවිද්‍යාල අරමුදල
42. මධ්‍යම සංස්කෘතික අරමුදල
43. ජාතික ආරක්ෂක භාරකාර අරමුදල
44. රාජ්‍ය සේවා අන්‍යෝන්‍ය අර්ථසාධක සංගමය
45. ගොවිජනේ භාරකාර අරමුදල
46. ජනාධිපති අරමුදල
47. දේශීය ණය සංවර්ධන අරමුදල