



GOVERNMENT VALUATION DEPARTMENT

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

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

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

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1 CHAPTER ONE – INSTITUTIONAL PROFILE

1.1 INTRODUCTION

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

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

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

The Government Valuation Department makes a significant contribution towards the socio economic development of the country, which is known to the general public at large. Our predecessors, gone through a history of more than **100** years, have with their profound knowledge and expertise, left for us an esteem professional institution in the public sector

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

The centenary celebration of the Valuation Department was solemnly held on 06.12.2023 under the chairmanship of His Excellency President Mr. Ranil Wickramasinghe.

On that day, the e-Valuation system to be implemented and the centenary commemorative stamp were also unveiled.

This Performance & Accountability Report is the culmination of preamble of the department with its objectives and activities, Highlights of the performance measures of the Department and our progress in comparison with actual results against targets and goals set in our annual performance plan, which we developed in view of getting assistance in carrying out mission towards socio economic development to the country and the Financial Management Processes of the Department, which began with planning strategies, continued through formulation, execution and justification of the budget of the Department to the Ministry of Finance of Sri Lanka. This report is being prepared pursuant to the requirements of the Financial Regulations of Government of Sri Lanka and covers activities of the Department during year 2023.

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

“Our Vision”

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

“Our Mission”

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

Our Objective

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

Our Main Responsibility

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

1.3 KEY FUNCTIONS

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

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

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

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

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

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

2.1 Valuations of purchases and disposals under private treaty.

2.2 For the local and foreign investment projects, Valuations for long term (99 Yrs.), medium term (50 Yrs.), short term (30 Yrs.) and other lease purposes.

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

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

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

2.6 Assessment of compensation under Disaster Management situation

3. Valuations under legal enactments

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

4. Rental Valuations

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

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

5. Asset Valuations

As mentioned in Asset Management Circular No. 04/2018, valuation of State Assets, Corporate Assets, Public enterprises & Provincial Council Assets for accounting functions of government agencies, provincial councils and local government agencies.

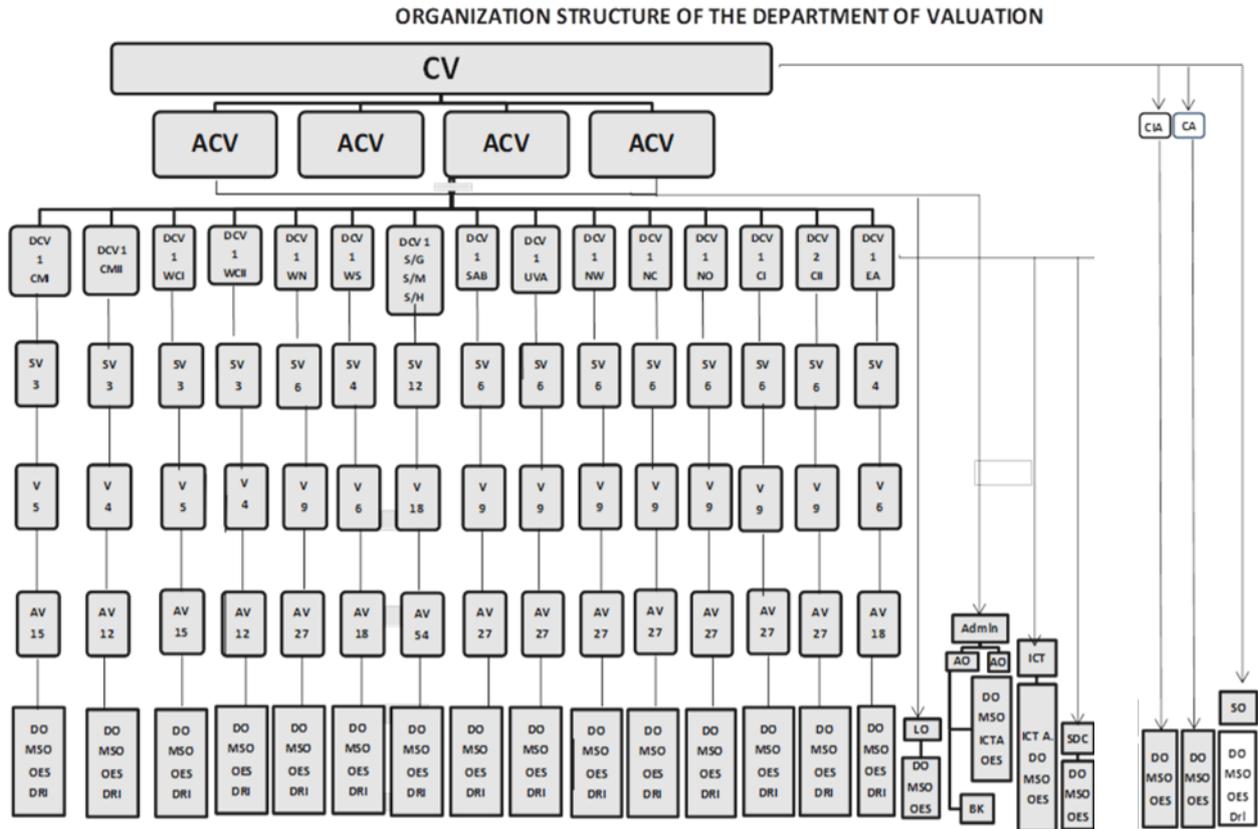
6. Rating Valuations

- 6.1 The Department carries out assessments and re-assessments of properties in all local authorities in the country in every 5 years , except of those within Colombo Municipal Council limits, for levying of rates (for local taxation).
- 6.2 Provides professional assistance in determination of objections made in respect of such assessments by aggrieved rate payers.
- 6.3 Provide Valuations for the intermediate ownership changes in respect of such assessments.
- 6.4 Provide Valuations for the intermediate new constructions in respect of such assessments.
- 6.5 The Council, with the approval of the Chief Valuer, fixes the annual value of crown properties within the Colombo Municipal Council Limits.

7. Providing Advisory services and expert evidences

- 7.1 The department assists Court of Low and various other tribunals which hear and compensation and valuation disputes by leading expert evidences.
- 7.2 Rent Boards sittings as the ex-officio member.
- 7.3 Represent the Chief Valuer on Land Acquisition Board of Review (LABR).
- 7.4 Represent the Chief Valuer at Land Acquisition Resettlement Committee (LARC)
- 7.5 Represent the Chief Valuer at Special Land Acquisition Resettlement Committee
(Super LARC).
- 7.6 Providing Advisory service on compensation matters to the acquiring officers by participating section 9 inquiries under Land Acquisition Regulation 2008.

1.4 ORGANIZATIONAL STRUCTURE



* Note - Abbreviations attached

Abbreviations

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

1.5 REGIONAL OFFICES

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

1.6 MEASURING & REPORTING FINANCIAL PERFORMANCE

Department Circular 2020/02	2019	2020	2021	2022	2023
Actual Fees called (Rs.)	277,137,469	175,740,186.77	308,346,197.27	269,155,386.68	440,230,851.67
Hypothetical Fees for non- charging (Rs.)	807,239,233	684,268,966.25	954,954,671.81	1,115,333,522.59	1,717,864,067.41

2 CHAPTER TWO – PROGRESS AND THE FUTURE OUTLOOK

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

Valuation Type	Achieved units 2023	Achieved percentage 2023	Target units 2024
1.1 Preparation of valuations for the payment of compensation under section 17(1) - LA	7716	114%	6869
1.2 Preparation of Condition Reports for the lands which are acquired for urgent development purposes under Section 38 (a) - CR	4662	98%	1755
1.3 Preparation of estimates of compensation for the allocation of funds, in respect of lands to be acquired under the Land Acquisition Act.- LE	483	80%	624

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

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

Valuation Type	Achieved units -2023	Achieved percentage 2023	Target units 2024
Valuation of immovable and movable property for various purposes including, purchases and disposals under private treaty, & lease purposes. - LM	22994	143 %	18384

The progress in the above table also includes the number of valuation units reported by the Valuation Department for the following government agencies.

Organization	Number of Units
Land Reforms Commission	343
Urban Development Authority	299
Board of Investment of Sri Lanka	829
Mahaweli Authority of Sri Lanka	559
Ceylon Government Railways	718
National Housing Development Authority	920
Ceylon Electricity Board	43
National Water Supply and Drainage Board	11
Divisional Secretariat Offices	4446

Valuation Type	Achieved units 2023	Achieved percentage 2023	Target units 2024
Vehicles valuations for accounting & insurance purposes - LMV	3684	117%	4462

This includes total of 1617 Sri Lanka Army vehicles

Valuation Type	Achieved units 2023	Achieved percentage 2023	Target units 2024
Disaster Management Special valuation due to disaster situations - LMD	6490	100 %	requests made within the year

2.3 VALUATIONS UNDER LEGAL ENACTMENTS

Valuation Type	Achieved units 2023	Achieved percentage 2023	Target units 2024
Valuations under Bribery Act - BC	23	100%	requests made within the year
Valuations under Stamp Duty - SD	10	83 %	79

2.4 RENTAL VALUATIONS

Valuation Type	Achieved units 2023	Achieved percentage 2023	Target units 2024
4.1 Rental valuations on market/ economic rent of State quarters under Establishment Code XIX. - RG	4680	119 %	4377
4.2 Rental Valuations are furnished to the State and other Institutions, either in respect of their property holdings identified for letting out, or when such institutions require private property for their use and occupation. - RP	13908	128 %	11111

2.5 ASSET VALUATIONS

Valuation Type	Achieved units 2023	Achieved percentage 2023	Target units 2024
State Assets	2789	139 %	818
Corporate Assets	5122	550 %	1367
Public enterprises & Provincial Council Assets	This includes LM category		1434

- State Asset Valuations were requested from 99 Numbers of Ministries/Departments while handling of 320 Number of files.
- Co-operate Asset valuations were requested from 34 Number of cooperate bodies handling of 56 Number of files.

2.6 RATING VALUATIONS

Valuation Type	Achieved units 2023	Achieved percentage 2023	Target units 2024
<u>Mass Rating Assessment</u>			
Preliminary Survey - PS	258662	352 %	62408
Final Inspections - FI	259113	318 %	76673
Preliminary Survey & Final Inspections Same time	377161	62 %	995700
Provides professional assistance in determination of objections made in respect of such assessments by aggrieved rate payers. - RO	6237	113 %	5553
Provide Valuations for the intermediate ownership changes in respect of such assessments. - RA	24923	95 %	26630
Provide Valuations for the intermediate new constructions in respect of such assessments - RB	1868	104 %	2106

During 2023 Mass Rating Assessment of 52 No's local authorities and 09 Sub offices were submitted after completion. And 17 numbers local authorities are still in process.

2.7 ADVISORY SERVICES

Type of Advisory Services	Number of participants
Rent Board sittings were done as the ex-officio member	221
Land Acquisition Resettlement Committee (LARC)	454
Special Land Acquisition Resettlement Committee (Super LARC)	124

2.8 PERFORMANCE OF THE LEGAL SECTOR

Type of Cases	Received	Heard
Land Acquisition Board of Review	820	329
Cases handled before Supreme Court	28	05
Cases handled before Court of Applied	50	02
Cases handled before Human Rights Commission	05	02
Cases handled before District Courts	46	36
Cases handled before Magistrate's Court	02	02

2.9 SUMMARY OF SPECIAL PROJECTS EXECUTED

Special projects engaged for the year 2023

Region Name	Project Name
Colombo Metro 1	Acquisition of Properties in P.P.CO 9394 has been acquired for Slave Island stage II Redevelopment Project (CM/CMC/LA/309)
	Acquisition of Properties in P.P.CO 9396 has been acquired for Slave Island stage I Redevelopment Project (CM/CMC/LA/252)
	Valuation of Compensation of the acquired land & buildings for Aluth Mawatha road Widening Project (From Sri Pangnanda Mawatha to St. James Road) - P.P.CO 9688 (CM/CMC/LA/373)
	Valuation of Compensation of the acquired lands for Expansion of St. Sebastian Canal, Colombo - P.P.CO 9549 (CM/CMC/LA/330-I)
	Acquisition of land for highway project from New Kelani Bridge to Athurugiriya on stilts P.P.CO 9949 (CM/CMC/LA/436)
	Acquisition of land under Phase 2 of Baseline Road Extension Project P.P.CO 9647 (CM/CMC/LA/343)
	Borella Timbirigasaya Acquiring Estate 188 and surrounding lands between Sri Jayawardenepura Mawatha and Kota Road (CM/CMC/LA/324)
	Land Acquisition for St. Sebastian North Canal Project P.P.CO 9557 - (CM/CMC/LA/330)
	Acquisition of land for highway project from New Kelani Bridge to Rajagiriya on stilts P.P.CO 9984 (CM/CMC/LA/439)
	Acquisition of land for widening of Mattakkuliya bridge approach road (Section from St. James Street to Rock House Road) P.P.CO 9750 (CM/CMC/LA/387)

	Acquisition of land for highway project from New Kelani Bridge to Rajagiriya on stilts P.P.CO 9941 (CM/CMC/LA/430)
	Acquisition of land for highway project from New Kelani Bridge to Rajagiriya on stilts P.P.CO 9985 (CM/CMC/LA/439-III)
	Acquisition of estate 188 and surrounding land situated between Sri Jayawardenepura Mawatha and Kota Road and Sri Jayawardenepura Mawatha, Timbirigasaya P.P.CO 9496 (CM1/CMC/LA/324)
	Acquisition of estate 188 and surrounding land situated between Sri Jayawardenepura Mawatha and Kota Road and Sri Jayawardenepura Mawatha, Timbirigasaya P.P.CO 9846 (CM1/CMC/LA/324-I)
Colombo Metro 2	Kirulapana Godagama Road
	Werasgaga Project
	Maha Colombo Gan wathura palana Project
	Buthgamuwa Road
	Angampitiya Road
	Kotte Welipillawaththa Land
	Elevated Highway Project
Western South	Ruwanpura Highway Express Land Acquisition Project
Matara	Acquisition of the Lands for Proposed Southern Express way "Diguwa" project
	Acquisition of the Lands for Road Widening Project of Colombo, Hambantota, Wellawaya Road (165+ 500 to 166+ 100Km) Situated at Devinuwara
	Acquisition of the Lands for Expansion of 165Km Post Following Colombo, Galle, Hambantota, Wellawaya Road
	Acquisition of the Lands for Proposed Southern Express way "Diguwa" project
	Acquisition of the Lands for Road Widening Project of Colombo, Hambantota, Wellawaya Road situation at Devinuwara
	Land Acquired for the Road Widening project (From Nupe to Godagama) Akuressa Road
	Acquisition of the Lands for Road Widening Project of Matara Hakmana Road situated at Matara
	Acquisition for public purpose of Widening Project of Thihagoda, Kamburupitiya, Mawarala, Kotapola Road
	Acquisition of the Lands for By Road Project of Dikwella Beliatta Road
Acquisition of the Lands for Proposed Southern Express way "Diguwa" project	
Galle	Baddegama-Galle Road
Hambanthota	Highway
	Expanding Gannoruwa , Badhagiriya, Keliyawelana Road
	Town Development Project Weeraketiya
	Town Development Project Walasmulla
	Town Development Project Hambanthota
	Expanding the outer ring hambanthota project
	Construction of investment zone arabokke
	Expanding 100 feet road
Expanding Beliatta Roundabout	
Central 1	Kirimatiya Kandy Road (Pathahewahata Divisional Sec)

	Kirimatiya Kandy Road (Gangawata Korale Divisional Sec)
	Ampitiya Pichchmalwatta Road (Gangawata Korale Divisional Sec)
	Badulla Chenkaladi Road
Central 2	Moragahakanda -Kalu Ganga D.P
	Wayamba Ela Project
Rathnapura	Acquisition of land for Madampe Rakwana Road Rehabilitation Project
Kegalla	Draniyagala-Dehiowita Road Development project
	Ahaliyagoda -Dehiowita Road Development project
	Bulathakohupitiya-Karawanalla Road Development project
	Central Expressway Project
	Construction of Basnagoda reservoir
UVA	Badulla Chenkaladi Development Project
	Talpitigala Reservoir Project
	Bandarawela balangoda Development Proje
	Uma Oya Development Project
	Morana Reservoir Project
North Western	North Western Province Canal Project
	Central Expressway Project
Vauniya	Wind Power Project
Eastern	Yan -oya Project -DS Gomarankadawala
	Badulla Chenkaladi Road
North Central	Yan -oya Project
	Van Ela C5 Project
	Isuruminiya Wessagiriya
	Yan oya Left Bank Project
	c8 ela Project
	Semetry ela c7 Project
	c9 naya badhiela Project
	Kaduruwela Development Project
	Maithreepala Street Project
	Kaduruwela Option Road
	Mradankadawala Road
	Alternative upper canal tunnel canal Development Project
Western central I	Veras Ganga Project (Kesbewa)
	Piliyandala - Maharagama road widening project
	Road from Moratuwa Rawatawatta Roundabout to Kospalana Bridge
	Kirulapana Godagama Road Development Project
	Expansion of the Horana colombo road and acquisition of land
	Kohuwala New Flyover Project
	Veras Ganga Project (Maharagama)
	Veras Ganga Project (Dehiwala)

3.2 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2023

ACA-P

Statement of Financial Position
As at 31st December 2023

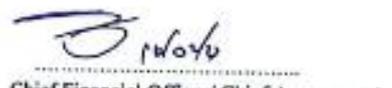
	Note	Actual	
		2023	2022
		Rs	Revised Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	485,606,264	430,183,481
Financial Assets			
Advance Accounts	ACA-5/5(a)	86,978,042	86,322,026
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		572,584,306	516,505,507
Net Assets / Equity			
Net Worth to Treasury		59,128,797	84,166,680
Property, Plant & Equipment Reserve		485,606,264	430,183,481
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	27,849,245	2,155,346
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		572,584,306	516,505,507

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 28 and Annexures to accounts presented in pages from 29 to 37, form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.


Chief Accounting Officer
Name:
Designation:
Date: 28/12/23


Accounting Officer
Name:
Designation:
Date: 16/02/2024


Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name:
Date: M.H.S.P.K. De Silva

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

P. D. D. S. Muthukumaraswami
Government Chief Valuer
Valuation Department
No. 74B, Maradana Road,
Colombo 10.

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

3.3 STATEMENT OF CASH FLOWS

ACA-C

**Statement of Cash Flows
for the Period ended 31st December 2023**

	Actual	
	2023 Rs.	2022 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	244,849,260	234,658,165
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	30,937,629	29,594,700
Imprest Received	472,966,000	363,500,000
Recoveries from Advance	29,397,911	26,137,084
Deposit Received	44,759,521	12,270,125
Total Cash generated from Operations (A)	822,910,321	666,160,075
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	663,267,534	515,380,194
Subsidies & Transfer Payments	7,576,680	8,588,435
Expenditure incurred on behalf of Other Heads	362,900	65,154,141
Imprest Settlement to Treasury	-	38,312,500
Advance Payments	35,726,901	-
Deposit Payments	29,581,938	17,424,685
Total Cash disbursed for Operations (B)	755,581,573	659,082,042
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	67,328,748	7,078,033
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Expenditure	-	-
Total Cash disbursed for Investing Activities (E)	67,328,748	7,078,033
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(67,328,748)	(7,078,033)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 PERFORMANCE OF THE REVENUE COLLECTION

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount Rs.	As a % of final Revenue Estimate
2003.02.09	Valuation fee	85,000,000/-	200,000,000/-	244,849,260/-	122.42 %

3.5 PERFORMANCE OF THE UTILIZATION OF ALLOCATION

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	736,400,000/-	736,400,000/-	695,937,580/-	94.5%
Capital	42,600,000/-	73,607,000/-	68,115,246/-	92.54%

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

Not applicable for this year.

3.7 AUDITOR GENERAL'S REPORT

Refer Annexure 01 for Auditor General's Report.

4 CHAPTER FOUR - PERFORMANCE INDICATORS

4.1 PERFORMANCE INDICATORS OF THE DEPARTMENT

Specific Indicator	Actual output as a percentage of the expected			
	100%-90%	75%-89%	50%-74%	50 % <
Condition Report	98%			
Land Acquisition	114%			
Land Estimate		80%		
Land Miscellaneous	143%			
Rent Private	128%			
Rent Government	119%			
Preliminary Survey	352%			
Final Inspection	318%			
Re-Assessment lands	95%			
Re-Assessment of Buildings	104%			
Rating objections	113%			
State Assets	139%			
Corporate Assets	550%			
Public enterprises & Provincial Council Assets	This includes Land Miscellaneous category			

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

5.1 THE IDENTIFIED RESPECTIVE SUSTAINABLE DEVELOPMENTS GOALS

Goal/ Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50% - 74%	75%-100%
Goal 04	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Productivity Training Program (Valuation Service)			100 %
		Productivity Training Program (Ancillary Service)			109%
Goal 09	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	i. General Valuation			89 %
		ii. Rating Valuation			124 %
		iii. Asset Valuations <ul style="list-style-type: none"> • State Assets • Co-operate Assets 	21%	51%	

Goal 16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Assistant Valuer Performance Indicator	Above Average 16.38 (Above Average Index 12.5 – 17.49)
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6 CHAPTER SIX - HUMAN RESOURCE PROFILE

6.1 CADRE MANAGEMENT

Serial No.	Designation	Approved cadre New	Existing Cadre	vacancies
Senior	Government Chief Valuer	1	1	0
	Additional Chief Valuer	4	1	3
	Director (Admin)	1	1	0
	Deputy Chief Valuer	16	8	8
	Chief Accountant	1	1	0
	Chief Internal Auditor	1	1	0
	Accountant	1	0	1
	Senior Valuer	80	10	70
	Valuer	120	62	58
	Legal Officer	2	2	0
Tertiary	Administrative Officer	2	2	0
	Translator (Sinhala - Tamil)	1	0	1
	ICT Officer	2	0	2
	Assistant Valuer	560	372	188
Secondary	Development Officer	183	156	27
	ICT Assistant	3	2	1
	Management Service officer	105	95	10
	**Management Assistant Departmental	7	7	0
Primary	Drivers	21	18	3
	Office Employment Service	76	69	7
	Bungalow Keeper	4	3	1

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

6.2 OUTSTANDING WORK (UNITS)

Valuation Type		January	February	March	April	May	June	July	August	September	October	November	December
General	Condition Reports	159	8	72	103	77	93	12	11	12	12	39	74
	Land Acquisitions	2654	2489	2629	2701	2855	2565	2184	1985	2299	2267	2070	2563
	Land Estimates	368	292	298	264	259	321	223	204	201	200	208	208
	Land Miscellaneous	4154	3559	3653	2999	3181	3003	4412	3648	3586	3668	3602	3173
	Vehicle Valuations	0	0	0	268	312	330	212	366	579	347	363	409
	Disaster Management	0	0	0	0	0	0	4	125	2	45	44	44
	Stamp Duty	31	32	32	32	45	50	46	47	45	44	48	55
	Bribery Case	0	0	0	0	0	0	0	0	0	0	0	0
	Rental Private	3125	2911	2956	2618	2397	2455	3049	2726	2846	2308	2210	2031
	Rental Government	1296	976	1134	959	874	909	915	883	866	964	1205	1054
Total		11787	10267	10774	9944	10000	9726	11057	9995	10436	9855	9789	9611
Rating	Re-Assesment	6432	6947	7898	7041	7822	7329	6015	6497	6326	6458	6512	6697
	Re-Assesment of Building	1289	1189	1316	1004	1012	1091	1041	1076	1161	1110	1095	1064
	Rating Objection	33	14	13	27	62	68	183	135	80	81	93	93
Total		7754	8150	9227	8072	8896	8488	7239	7708	7567	7649	7700	7854

- Mass Rating outstanding - Approximately 2.2 million properties within 150 Local Authorities island wide.

6.3 HUMAN RESOURCE DEVELOPMENT

The ‘Skills Development Centre’ (SDC), instituted in 2006, carrying the theme ‘Knowledge, Attitude & Efficiency’, with due contemplation to key fundamentals, dignity of labour through Life Long Learning (LLL) and efficiency & dedication through motivation, performance appraisal and development of skills.

Skills Development Centre (SDC) organizes and conducts all its training programmes, workshops and seminars focusing on achieving professional excellence of employees of the Department expanding from the Supportive Staff level to Top Management level

Training Programme as at 31.12.2023

No:	Name of the Programme	No of participants	Duration of Programme	Total Investment		Nature of Programme (Local/Foreign)	Learning outcomes
				Local (Rs)	Foreign (Rs.)		
1	Quantity Surveying Short term Course	60	150 hours	135,794.30		Local	<p>Principles of measurement</p> <ul style="list-style-type: none"> • Introduction about SLS 573, Introduction about on quantities, Measurements <p>Measurement I</p> <ul style="list-style-type: none"> • Taking measurements for single story’s building, Abstract and direct billing, Preparation of bills on quantities <p>Measurement II</p> <ul style="list-style-type: none"> • Taking measurements for two storey’s building (Structural elements), Preparation on reinforcement (Bar) schedule, Identification on the elements of a building and standard method of measurement used in Sri Lanka for building construction <p>Preparation of price and estimates</p> <ul style="list-style-type: none"> • Combination on labour, material and machinery cost along with unit rates, Unit rate preparation, Estimation on units rate, gross/net pricing, net /gross estimating <p>Case study</p> <ul style="list-style-type: none"> • Preparation of the bill on quantities for single story building, Preparation of the building on the quantities for concrete frame structure of two story building, Estimation on competencies by assessments

2	Vehicle Valuation	129	2 Days Per Group (08 Days)	480,000.00		Local	<ul style="list-style-type: none"> • Knowledge on the factors to determine the value of a vehicle, Knowledge on mechanical and engineering process of a vehicle, Knowledge on maintained and repairing process, Knowledge on Vehicle classification, Awareness of automobile trends
	Vehicle Valuation - Internal Training Programme	71	2 Days	Free		Local	<ul style="list-style-type: none"> • Knowledge on vehicle valuation and other etc.
3	Series of training programmes conducted at the district level to develop the knowledge of human resources in the public service	148	15 hours	Free		Local	<ul style="list-style-type: none"> • Basic knowledge on codes of Constitution, Service Constitution, Recruitment Procedure and Language Policy, Disciplinary procedure, Leave, Salaries, Compensation and benefits, Basic knowledge on monetary regulation, Basic knowledge on office procedures, Basic knowledge on procedural rule, Basic knowledge on procurement procedural rule, Practical application of information Technology
4	Driving safely, scientifically and economically	4	1 Day	20,000.00		Local	<ul style="list-style-type: none"> • Avoidance of wrong driving practices, Proper use of modern automotive equipment, Economical driving pattern, Changes on vehicle load and tire lifetime to maximize the life of a vehicle battery, Importance of proper vehicle servicing, Speed driving with minimum fuel consumption, Minimizing air resistance while driving, Minimizing runtimes, Daily performance on inspections, Safe driving and rules
5	Training Programme for primary officers	35	1 Day	97,750.00		Local	<ul style="list-style-type: none"> • Knowledge of work environment, Attitude and skill development, Technical knowledge, Public relations, Employee motivation, Explanation on the roles, responsibilities and duties of the officers of the institution, Awareness of general behaviour disciplines, How to face challenges, Your responsibility in a group, How to deal with personal challenges, Personality development (Clothing, discipline and posture), Time management, Personality development through positive thinking, Image on personal and corporate, Office and social etiquette, Service satisfaction in performing any duty assigned

6	International conference organized by University of Sri Jayewardenepura (ICREMV-2023)	439	3 Days	300,000.00		Local <ul style="list-style-type: none"> • Real estate valuation and uncertainty, Real Estate development and management, Real Estate finance and investment, Urban and regional planning, Sustainable real estate, Digital future of the built environment and smart real estate, Property, government and policies, Professional ethics codes of conduct in the real estate industry, Future of real estate market in Asia, Discussion, Introduction on ESG concept (Environment, Social, Government), Adopting ESG concepts in property valuation at a challenging practice, Role of governance in real estate management in local government authorities, Maintaining a healthy real estate business as a crisis management tool, Impact of Information and Communication Technology on operational Efficiency of Super Markets in Colombo District, Sri Lanka, GIS- Based Vulnerability Analysis of Fish Drying Cottage Industry; Reference to Kudawella of Tangalle Pradeshiya Sabha, Sri Lanka, Integration of BIM and GIS into Cost Approach of Real Estate Valuation, Implementing DCF Method of Valuation for Valuing Income Producing Properties in Sri Lanka: A Delphi Study, Analysis of Causes on Traffic Congestion in a Suburban Area: Case Study in Ragama Town Centre, An Empirical Study on Valuers Perspective on Mitigating Material Uncertainty in Valuation, Perception of Covering Spaces: IT Sector workers in Sri Lanka, Factors Affecting the Sustainable Urban Planning and City Development in Trincomalee Urban Council Area
7	Assistant Valuers' Orientation Programme	133	5 Days	629,680.00		Local <ul style="list-style-type: none"> • Vision, Mission, Department Structure, Brief explanation of Statutory and non Statutory Valuation, D.R. System/File Numbering system(External and Internal File Nos.) / Register maintenance /Movement cards /Colour codes, Progress Control System, Land Acquisition & Valuation Procedure with Practical Session, Valuation for Fund Allocation and Preparation of Condition Report with Practical Session, Referencing for LABR, Valuation for Stamp Duty and Capital Gain Tax, Vehicle Valuation, Valuation for Rental Purpose, Valuation for Lease Purpose Annual/Long Term & Improved and Unimproved Value, Valuation For Investment Purpose U.D.A/ B.O.I & Others, State & Corporate Asset Valuation, Database Management (Land Sales& Rentals), Valuation for Bribery and Other Court Cases Procedure for attending rent board Bribery commission /FCID/HRCO/RIC (Right to Information Commission), Valuation for Rating Purpose with Rating Objection, Financial Aspect of Admin Traveling claim, O.T. claims, Cash advance, Incentive process, Loans, Circuit

							preparation Travelling claims (General and rating), • Managerial Aspects of Administration Office hour, Attendance, Leave and short leaves, OT, Railway warrant ,Circuit projection ,Leave for field officers, Pension procedure
8	E-Valuation System	167	1 Day	Free		Local	• Practical Knowledge on e-Valuation Mobile App
9	Training programme for Progress Review and use of the related tool (PR - DO 320)	85	1 Day per Group (02 Days)	58,850.00		Local	• Review on the progress workload and use of related tools
10	Sri Lanka valuation service class I Grade III Training programme for efficiency bar exam for valuers	15	1 Day	Free		Local	• Valuation Systems and Principles in practice, Statutory Valuations , Statutory Valuations , Valuation under the Land Acquisition Act etc., Valuation of Agricultural & Mineral Resources, Valuation of Assets and Goodwill, Application of Departmental Orders and Circulars in the management of valuation units, Duties of Public Management Assistants and supporting staffs, Progress on unit control, Relations with the Senior Valuer, Delegation of Powers in the financial management, Establishment of Matters in the valuation unit, Security of the unit and the Disciplinary Procedure.
11	Sri Lanka valuation service class II Grade II Training programme for efficiency bar exam for Assistant valuers	117	1 Day	Free		Local	• Preparation of condition report (practical tests), Rating Assessment (practical tests)
12	Land Acquisition and Compensation Review board duties relevant training programme	22	1 Day	Free		Local	• Pre preparation for the land acquisition review board and other related information, Regarding to the land acquisition review board proceeding, Preparation of files for the land acquisition review board, Basics to consider when appearing in the panel., Assessment of marshy land , Residual method of valuation, Providing expert testimony before the land acquisition review board and related matters

13	Language Course as per Public Administration Circular 18/2020 – Tamil	246	200 hours/ 150 hours	262,500.00		Local	<ul style="list-style-type: none"> • Language Proficiency
14	Principals of Internal Auditing Procedures of Public Sector	2	1 Day	15,000.00		Local	<ul style="list-style-type: none"> • Roles and Responsibilities of members of Internal Audit Section, Conceptual framework of public sector Internal Audit Procedures, Laws and Regulations Frame work of Internal Auditing in public sector, Strategies of conducting the AMCM, Developing internal Control system, Preparation of Internal Audit Reports, Methodology of Case Analysis, Case Studies
15	Audit training programme conducted by Management Audit Department	1	1 Day	Free		Local	<ul style="list-style-type: none"> • Expansion of internal audit activities to prevent fraud and corruption related to the government payroll computer program (GPS) in which the chief internal auditor of the auditor division participants
16	Land Acquisition Regulations	30	1 Day	Free		Local	<ul style="list-style-type: none"> • Knowledge on related subjects
17	Methods of key money valuation and assessment of rent under key money	30	1 Day	Free		Local	<ul style="list-style-type: none"> • Knowledge on related subjects
18	Preparation of valuation reports using My map in google app	30	1 Day	Free		Local	<ul style="list-style-type: none"> • Knowledge on related subjects
19	Valuation report subject to UDA regulation	30	1 Day	Free		Local	<ul style="list-style-type: none"> • Knowledge on related subjects
20	Valuation under Bribery or Corruption Act	1	1 Day	Free		Local	<ul style="list-style-type: none"> • Participates as a resource person to deliver the subject matter
21	Training Consultancy on Capacity Development Program for Grade – I Officers of Sri Lanka Valuation Service- Program Schedule	08		1,007,150.00		Local	<ul style="list-style-type: none"> • Communication and Public Speaking Skills • Law for Professionals • Financial Management • Strategic Thinking and Planning • Digital Leadership • Working Across Organizational Boundaries • Soft Skills for Value- Based Decision Making • Strategic Leadership and Team Building for Better HRM

7 CHAPTER SEVEN – COMPLIANCE REPORT

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/ accounts have submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading & Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Not Relevant		
1.6	Others	-		
2	Maintenance of books & Registers (FR.445)			
2.1	Fixed assets register has been maintained & update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has been maintained & update	Complied		
2.3	Register of Audit queries has been maintained & update	Complied		
2.4	Register of Internal Audit reports has been maintained & update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register of cheques and money orders has been maintained & update	Complied		
2.7	Inventory register has been maintained & update	Complied		
2.8	Stocks register has been maintained & update	Complied		
2.9	Register of Losses has been maintained & update	Complied		

2.10	Commitment register has been maintained & update	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been maintained & update	Complied		
3	Delegation of functions for financial control (FR.135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparations Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134 (2) DMA / 1 - 2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		

6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's office in terms of Paragraph 07 of the Asset Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General in due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		

9.3	The vehicle logbooks had been maintained and update	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public administration Circular No.30/2016 of 29.12.2017	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the years as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The allocation had been taken as per F.R. 571 in relation to disposal of lapsed deposits	Complied		

13.2	The control register for general deposits had been updated and maintained	Complied		
14	Impress Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub impress issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub impress had been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the impress account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff had been issued a duty list in writing	Complied		
16.3	All reports have been Submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and update in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by website or alternative measures and has it been facilitated to appreciate/ allegation to public against the public authority by this website or alternative measures	Complied		

17.3	Bi-Annual and annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens Charter			
18.1	A citizens charter/ Citizen client's charter has been formulated and implemented by the Institution by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation of Citizen Charter / Citizen client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparations of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan , organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

ANNEXURE 01



අගයනු ලබන අංකය } TPD/D/GVD/02/23/13 අංකය } 2024 මැයි 23 දින
 At No. } Your No. } Date

ගණන්දීමේ නිලධාරී
 කන්සේරු දෙපාර්තමේන්තුව

ශීර්ෂය 251- කන්සේරු දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණනාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන
 1.1 මතය

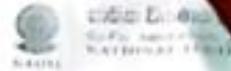
ශීර්ෂය 251 - කන්සේරු දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය කන්ත්වය පිළිබඳ ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණවත් ශිෂ්ටාචාර ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව කන්සේරු දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා භාලයේ දී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණනාධිපති වාර්තාව යථා භාලයේදී සාර්වත්‍රිකව වෙත ඉදිරිපත් කරනු ලැබේ.

කන්සේරු දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට කන්සේරු දෙපාර්තමේන්තුවේ මූල්‍ය කන්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහය පොදුවේ පිළිගත් ශිෂ්ටාචාර මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ කන්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා සඳහා

ශ්‍රී ලංකා විගණන ප්‍රතිඵල (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා සඳහා සඳහන් සැලසීම් උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.





මූල්‍ය ප්‍රකාශන සමීක්ෂකයන් ප්‍රධාන කොන්දේසි නිලධාරීන් හා කොන්දේසි නිලධාරීන් වහන්සේ

පොදුවේ පිළිගත් නිදහස්වත් සුලබවට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාධදාන ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම කොන්දේසි නිලධාරීන් වහන්සේ වෙත වේ.

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

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සරලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට කොන්දේසි නිලධාරීන් වහන්සේ විය යුතු අතර එහි පද්ධතියේ සරලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණනයේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාධදාන ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාධදාන ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම් නිසා ප්‍රමාණාත්මක සාධදාන ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකසුමට ලක්වූ යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාධදාන ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාධදාන ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුර්වලත්වයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේදනාන්විත මතකාරීතාවෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මත හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සරලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා සාදන වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සම්බන්ධ ඉදිරිපත් කිරීම් අගයන ලදී.

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

1.5 මෙතත් මෙතනික අවශ්‍යතා පිළිබඳ වාර්තාව

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

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,
- (ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

- (අ) 2023 දෙසැම්බර් 31 දිනට ලැබූ තත්කේරු ආදායම් නිවැරදිව හඳුනා ගැනීමට කටයුතු නොකිරීම හේතුවෙන් ණිත තත්කේරු ආදායම් රු. 9,041,763කින් වැඩිමෙන් දක්වා ඇති බව නිරීක්ෂණය විය.
- (ආ) ණිත ආදායම් හඳුනා ගැනීම හා ලේඛන ගත කිරීම වෙනුවෙන් ප්‍රමාණවත් අභ්‍යන්තර සාලන ක්‍රම හඳුන්වා දී නොමැති වීම හේතුවෙන් වර්ෂය තුළ වැරදි නිවැරදි කිරීම් ලෙස රු.25,473,709ක අඩුකිරීමක් හා රු.7,463,331ක එකතු කිරීමක් ද මගින් රු.18,010,373 ක් වූ ශුද්ධ ණිත ආදායම් අඩු කිරීමක් සිදු කර ඇති බව නිරීක්ෂණය විය.
- (ඇ) ණිත තත්කේරු ආදායම් කාල විශ්ලේෂණයට අනුව මුළු ණිත ආදායම් වන රු.898,574,829 කින් රු.676,792,851ක් හෙවත් 75%ක් වර්ෂ 01 සිට 15 දක්වා වූ කාලයක සිට ඉදිරියට ගෙන එන තත්කේරු ගොනු 423කට අදාළව අග විය යුතු ණිත තත්කේරු ගාස්තු බව නිරීක්ෂණය විය.
- (ඈ) 2022 දෙසැම්බර් 31 දිනට ණිත තත්කේරු ආදායම් වූ රු.719,500,478ක් වැරදි නිවැරදි කිරීම් හා මුදල් අමාත්‍යාංශයේ අනුමැතිය යටතේ අඩුකිරීම් ගැලපීමෙන් පසු ණිතය වන රු.699,232,135ක් 2023 වර්ෂය තුළ රු.22,439,284ක් හෙවත් 3% ක් පමණක් අයකර ගෙන ඇති අතර ඒ අනුව ණිත තත්කේරු ආදායම් අයකර ගැනීම කාර්යක්ෂමව සිදු නොවන බව නිරීක්ෂණය විය.
- (ඉ) නාගරික සංවර්ධන අධිකාරිය (UDA) සහ ශ්‍රී ලංකා ඉඩම් හොඩ්කිරීමේ හා සංවර්ධනය කිරීමේ සංස්ථාවට (SLRDC) අදාළව 2008 වර්ෂයේ සිට 2013 වර්ෂය දක්වා සිදු කළ තත්කේරු කටයුතු වෙනුවෙන් අගවිය යුතු ණිත තත්කේරු ආදායම් පිළිවෙලින් රු.171,814,919ක් හා රු.9,547,400ක් විය. එම තත්කේරු සිදු කළ පළාත් කාර්යාලය හඳුනා ගත නොමැති වීම හේතුවෙන් අයකර ගැනීමේ කටයුතු සිදු කිරීමට නොහැකිව ණිත ආදායම් වාර්තාවේ දීගින් දිනටම ඉදිරියට ගෙන එමින් පවතින බව අනාවරණය විය.

2.3 රජයේ නිලධාරීන්ගේ අත්තිකාරම් පිි ගිණුම්

- (අ) අත්තිකාරම් ගිණුමේ ණය සේෂ කාල වශ්ලේෂණයට අනුව රු.1,443,035ක් වූ අයවිය යුතු ණය සේෂයෙන් රු.356,632ක් හෙවත් සියයට 25ක් වර්ෂ 5ට වැඩි ණය සේෂ වූ අතර මෙවා 1996 සිට පැවත එන ණය සේෂයන් විය.
- (ආ) වැඩ තහනම් කළ නිලධාරීන් නිදහස්වීමෙන් අය විය යුතු වසර 10 ඉක්ම වූ ණය සේෂයන්ගේ එකතුව රු.308,614ක් වූ අතර මෙම ණය සේෂ ඇපකරුවන්ගෙන් හෝ අයකර ගැනීමට වාර්තාවේ දිනය තෙක් කටයුතු කර නොතිබුණි.
- (ඇ) සේවය අතහැර ගිය නිලධාරීන්ගේ අයවිය යුතු වර්ෂ 5ක් ඉක්මවූ ණය සේෂය රු.10,818ක් ඇපකරුවන්ගෙන් හෝ අයකර ගැනීමට කටයුතු කර නොතිබුණි.

2.4 බැංකු ගිණුම් මෙහෙයවීම

2023 වර්ෂය අවසානයට දෙපාර්තමේන්තුව සතුව බැංකු ගිණුම් 03ක් පැවති නමුත් මූල්‍ය ප්‍රකාශනවල ඇමුණුම (viii) ට අනුව ගිණුම් 02ක පොරොත්තු පමණක් ඇතුළත් කර ඇති බව නිරීක්ෂණය විය.

3 මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 කාර්යභාරයන් ඉටු නොකිරීම

2023 වර්ෂයට අදාළව ඉදිරිපත් කළ කාර්යසාධන වාර්තාව අනුව වර්ෂය තුළ නිම නොකළ ඉතිරි වූ පොදු තක්සේරු ගොනු හා වරිපතම් තක්සේරු ගොනු පිළිවෙලින් 9,611ක් හා 7,854ක් බව නිරීක්ෂණය විය.

3.1.2 වාර්ෂික කාර්යසාධන වාර්තාව

2023 කාර්යසාධන වාර්තාවේ 1.6 යටතේ ඉදිරිපත් කර ඇති ආස්තු අයකරන ආයතනවලින් කැඳ වූ සහාය ආදායම රු. 440,230,851ක් බව දක්වා තිබුණ ද ඒපීඊ- 1(i) ආකෘතියට අනුව 2023 වර්ෂයේ භිෂ ආදායම හා 2023 වර්ෂය වෙනුවෙන් රැස්කර තිබූ ආදායමේ එකතුව රු.444,191,955ක් වීමෙන් රු.3,961,104ක් වූ නොකැපවීමක් නිරීක්ෂණය විය.

3.2 මූල්‍ය අක්‍රමිකතා ස්වරූපයේ ගනුදෙනු

- (අ) වැලිගම ප්‍රාදේශීය සභාවේ සහාය අරමුදලින් මිල දී ගත් මාසර කවුරුගමුව කසල ඉඩමට යාබදව පිහිටි පර්චල් 100.85ක් වූ අංක 169 දරන කැබැල්ලට අදාළ 2022 භාගවැම්බර් 20 දිනැති තක්සේරු වාර්තාව නිකුත් කිරීමේ දී ඉතා ආසන්න දිනක දී එනම් 2021 ජූලි 26 දින අත්සන් කර ඇති අංක 1375 දරන පරිහරණ ලැයිස්තුව සහිත පිහුරු කැලකිල්ලට නොගෙන 2015 පෙබරවාරි 25 දිනැති අංක 35/2015 දරන පරිහරණ ලැයිස්තුවක් නොමැති පිහුරු කැලකිල්ලට ගෙන ඉඩමේ හිමිකම් තහවුරු කර ගැනීමට අදාළ ලියවිලි පරීක්ෂාවකින් පසුව තක්සේරු වාර්තාව ලබා දී ඇති බව විගණනයේ දී නිරීක්ෂණය විය.



(ආ) ව්‍යාජ මාරු වශයෙන් සම්ප්‍රදාය තුළ ස්වාභිම නිර්මාණය කෙරුණු සහායුම් අංශයකට අදාළ අක්කර 12 රු. 02 හරිපස් 29ක් වූ ඉඩම විදේශීය සමාගමකට බදු දීම සඳහා ශ්‍රී ලංකා වරාය අධිකාරියේ අතිරේක කළමනාකරණ අධ්‍යක්ෂ (භාණ්ඩාගාර) විසින් කරන ලද ඉල්ලීමකට අනුව නිකුත් කර තිබූ තක්සේරු වාර්තාව අනුව වාර්ෂික බදු කුලී වටිනාකම රු.1,460,000,000ක් වූ අතර පසුව අදාළ විදේශීය සමාගම විසින් වරාය අධිකාරියේ අදාළ නිලධාරීන් මඟින් කරන ලද ඉල්ලීම් සැලකිල්ලට ගෙන මුල් තක්සේරුව සඳහා පාදක කරගත් ලියවිලිම නැවත සැලකිල්ලට ගෙන මුල් තක්සේරුව රු.228,000,000කින් එනම් 15.6%කින් අඩු කර රු.1,232,000,000ක් වූ සංශෝධිත තක්සේරු වාර්තාවක් නිකුත් කර ඇති බව නිරීක්ෂණය විය.

4. මානව සම්පත් කළමනාකරණය

සමාලෝචිත වර්ෂයේ අවසන් දිනට දෙපාර්තමේන්තුවේ අනුමත තනතුරු, සත්‍ය තනතුරු හා පුරප්පාඩු පිළිබඳ විස්තර පහත දැක්වේ.

සේවක ගණය	අනුමත	සත්‍ය	පුරප්පාඩු
ජ්‍යෙෂ්ඨ මට්ටම	227	87	140
තානීය මට්ටම	565	374	191
ද්විතීය මට්ටම	298	260	38
ප්‍රාථමික මට්ටම	101	90	11
එකතුව	1191	811	380

මෙ සම්බන්ධයෙන් පහත නිරීක්ෂණය කෙරේ.

- (අ) 2023 දෙසැම්බර් 31 දිනට අනුමත සේවක සංඛ්‍යාවෙන් තනතුරු 380ක් හෙවත් සියයට 31ක් පුරප්පාඩු පවතින බවත්, පුරප්පාඩුවලින් 331ක් හෙවත් සියයට 87ක් ජ්‍යෙෂ්ඨ මට්ටමේ සහ තානීය මට්ටමේ තක්සේරු කාර්යයන් ඉටු කරන නිලධාරීන් වන බවත් නිරීක්ෂණය විය.
- (ආ) 2019 සැප්තැම්බර් 27 දිනැති අතිවිශේෂ ගැසට් පත්‍රයේ පලකළ ශ්‍රී ලංකා තක්සේරු සේවය පිළිබඳ නව ව්‍යවස්ථා සංග්‍රහයට අනුව, උසස්වීම් සඳහා සම්පූර්ණ කළයුතු සේවා කාලය වැඩිවීම හේතුවෙන් 2023 දෙසැම්බර් 31 දිනට ජ්‍යෙෂ්ඨ මට්ටමේ හා තානීය මට්ටමේ විධායක නිලධාරීන්ගේ අනුමත සේවක සංඛ්‍යාවෙන් සියයට 42ක විශාල පුරප්පාඩු සංඛ්‍යාවක් ඇතිවී ඇති බව නිරීක්ෂණය විය.


ඩී.ඕ.ඩී. ප්‍රසාද්
 ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
 විගණකාධිපති වෙනුවට