



FINANCIAL STATEMENT

**FOR THE YEAR ENDED
31ST DECEMBER 2020**

DEPARTMENT OF ACCOUNTS & PAYMENTS

OFFICE OF THE DEPUTY CHIEF SECRETARY (FINANCE MANAGEMENT)

UVA PROVINCIAL COUNCIL

UVA PROVINCIAL COUNCIL

Vision

Exemplary sustainable development.

Mission

Mobilize and optimize the resources to provide an efficient and effective service to improve the living standards of the people.

DEPARTMENT OF FINANCE MANAGEMENT

Vision

To be the leader in pursuing the Sustainable Development of Uva Province, through Strategic Finance Management.

Mission

To deliver cordial services by providing a guidance through Finance Management and Budgeting in order to deploy and utilize finance and physical resources in effective and efficient way towards Sustainable Development of Uva Province.

Uva provincial Treasury – Uva Provincial Council

Financial Reporting 2020

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Uva Provincial Council
Statement of Financial Performance for the Year ended 31st December 2020

Budget /Revised Estimates 2020 Rs.	Description	Note	Year	
			2020 Rs.	2019 Rs.
	REVENUE			
	Central Government Revenue			
23,597,000,000.00	Grants -Block Grants	1	23,597,000,000.00	19,011,000,000.00
1,874,000,000.00	Grants- Capital	2	1,874,000,000.00	2,238,500,000.00
5,441,741.50	Other Capital Grant	2.1	5,441,741.50	
683,000,000.00	Tax Revenue	3	608,752,836.98	2,289,973,018.80
	Provincial Revenue			
1,025,220,000.00	Tax Revenue	4	922,399,374.42	909,771,373.13
579,780,000.00	Non-tax Revenue	5	500,893,829.31	477,577,071.04
27,764,441,741.50	Total Revenue		27,508,487,782.21	24,926,821,462.97
	EXPENDITURE	6		
21,097,125,419.33	Personal Emoluments		20,843,181,286.26	18,932,435,318.70
2,134,508,371.00	Other Goods & Services		1,624,879,569.50	1,913,797,759.58
2,433,333,960.00	Transfers and Grants		2,232,505,250.77	1,966,097,198.67
88,500.00	Other Recurrent Expenditure		74,822.58	155,126.83
	Depreciation		4,311,857,089.91	4,219,079,317.75
25,665,056,250.33	Total Recurrent Expenditure		29,012,498,019.03	27,031,564,721.53
	Development Expenditure (Recurrent Nature)	7	309,532,385.75	1,125,494,709.14
-	Total Expenditure		29,322,030,404.78	28,157,059,430.67
	Excess of Revenue over Expenditure		(1,813,542,622.57)	(3,230,237,967.70)

UVA Provincial Council
Statement of Cash Flow for the Year ended 31st December 2020

Description	Year	
	2020 (Rs.)	2019 (Rs.)
<u>Cash flow form Operating activities</u>		
Grant Received from Central Government-Block grant	23,597,000,000.00	19,011,000,000.00
Grant Received from Central Government-grant (capital)	1,874,000,000.00	2,238,500,000.00
Grant Received from (UNDP)	5,441,741.50	
Central Government - Tax Receipt	608,752,836.98	2,289,973,018.80
Provincial - Tax Receipt	922,399,374.42	909,771,373.13
Provincial - Non - Tax Receipt	500,893,829.31	477,577,071.04
Total (a)	27,508,487,782.21	24,926,821,462.97
Less - Cash disbursed for Operating Activities:		
Personal Emoluments	20,990,599,437.40	18,843,802,236.14
Goods and Services,	1,874,074,256.92	1,918,371,626.15
Grant & Transfer Payments	2,291,921,414.46	1,986,814,731.71
Other Recurrent Expenditure	74,822.58	170,321.83
Development Expenditure (Excluding Capitalization)	795,303,267.41	1,221,736,065.81
Total Cash disbursed to Operations (b)	25,951,973,198.77	23,970,894,981.64
Net Cash flow from Operating Activities c = (a-b)	1,556,514,583.44	955,926,481.33
<u>Cash Flows from Investing Activities</u>		
Total Cash flow from Investing Activities (d)		
Less - Cash was disbursed for :		
Purchase/ Const...n of physical Assets & Other Inv. Activities	1,063,322,974.20	1,093,423,643.38
Total Cash disbursed to Investing Activities (e)	1,063,322,974.20	1,093,423,643.38
Net Cash flow from Investing Activities f)=(d) - (e)	(1,063,322,974.20)	(1,093,423,643.38)
<u>Cash Flows from Financing Activities</u>		
Total Cash received form Financing Activities (h)	5,060,255,278.19	3,903,803,352.61
Less : Cash disbursed for :		
Total Cash dicbursed to Financing activities (i)	4,736,256,681.13	3,695,158,236.20
Net cash flow from financing Activities (j) = (h) - (i)	323,998,597.06	208,645,116.41
Net Movement in Cash (k) = (c)+(f)+(j)	817,190,206.30	71,147,954.36
Cash & Cash Equivalent Balance as at 01st January 2020	328,006,550.79	256,858,596.43
Cash & Cash Equivalent Balance as at 31st December 2020	1,145,196,757.09	328,006,550.79

Uva Provincial Council
Statement of Financial Position as at 31st December 2020

Description	Note	Year	
		2020 Rs.	2019 Rs.
Assets			
Non-Current Assets			
Property , Plant & Equipment	8	89,499,929,202.72	80,985,705,395.59
Investment Contingency Fund		13,405,890.73	8,205,000.00
Total non- Current Assets		89,513,335,093.45	80,993,910,395.59
Receivable Accounts from Provincial Depts.& Ministries	9	40,566,156.73	40,760,640.25
Current Assets			
Loans to Provincial Public Officers	10	592,083,195.90	854,818,917.50
Imprested Accounts of Provincial Depts.& Ministries	11	25,340,184.57	42,080,356.43
Authorized Advance Account Activities	12	4,777,252.55	4,777,252.55
Prepayments	13	1,183,887.08	1,104,519.87
Working Progress	14	117,036,756.16	103,455,884.87
Cash & Cash Equivalent	15	1,145,196,757.09	328,006,550.79
Total Current Assets		1,885,618,033.35	1,334,243,482.01
Total Assets		91,439,519,283.53	82,368,914,517.85
Funds and Liabilities			
Accumulated Funds and Reserves			
Contributed Capital		100,291,011,844.95	88,002,104,904.29
Contingency Fund		13,405,890.73	
Surplus/Deficit Reserves		(9,634,938,615.81)	(7,908,617,807.39)
Depreciation on Reserve		6,336,944.30	4,014,438.64
		90,675,816,064.16	80,097,501,535.54
Long-Term Liabilities			
Financial Leasing - Vehical	16	27,090,485.68	16,190,650.36
Current Liabilities			
Financial Leasing - Vehical	17	9,153,821.66	10,010,848.70
Deposit Accounts	18	403,135,317.95	358,015,660.58
Payable / Accrued Expenditure	19	324,323,594.07	1,887,195,820.28
Total Liabilities		736,612,733.69	2,255,222,329.56
Total Funds and Liabilities		91,439,519,283.53	82,368,914,515.46

The accompanying "Statement of Accounting Policies" and "Notes" to Financial Statements from an integral part of these Financial Statements are prepared in accordance with the SLPSAS where-ever Possible.


Director (Accounts & Payment)
P.A.A. SANJEEVA
Director (Accounts & Pay)
Department of Finance
Uva Provincial Council,
Badulla


Deputy Chief Secretary (Finance)
M.E. SUMITHRA SILVA
Deputy Chief Secretary (Finance)
Office of the Deputy Chief Secretary
(Finance Management)


Chief Secretary
Provincial Council (Uva)
B. WIJAYARATHNE
Date: 2021.03.31
Chief Secretary of Uva Province
Uva Provincial Council

UVA Provincial Council
Statement of Changes in the Net Assets/ Equity for Year ended 31st December 2020

(Rs)

Description	Contributed Capital	Contingency Fund	Reserve	Surplus/Deficit Account	Total
● Balance as at 1st January 2019	88,249,833,916.76		1,998,162.94	(4,588,044,082.59)	83,663,787,997.11
Ajustment for pub officer Advancs acc				(427,995.78)	(427,995.78)
Ajustment for imprest ACC				(2,685,947.18)	(2,685,947.18)
● Surplus/Deficit for the period 2019				(3,230,237,967.70)	(3,230,237,967.70)
Balance as at 31st December 2019	88,002,104,904.29		4,014,438.64	(7,821,395,993.24)	80,184,723,349.69
Changes in Net Equity/ Assets for 2020					-
Add New identify	13,090,503,220.11				13,090,503,220.11
Ded Assets Correction (-)	(4,007,921,405.51)				(4,007,921,405.51)
Add Non Cash Transfer Assets	3,277,622,900.00				3,277,622,900.00
Ded Non Cash Transfer Assets & Dispose	(54,098,741.41)				(54,098,741.41)
Ded Long-Term & Short-Term Liabilities Leasing	(8,994,032.54)				(8,994,032.54)
					-
● Surplus/Deficit for the period 2020				(1,813,542,622.57)	(1,813,542,622.57)
Depreciation on Reserve			2,322,505.66		2,322,505.66
					-
Transferred for the Contingency Fund investment	(8,205,000.00)	8,205,000.00			-
Add Interest on Contingency Fund investment		5,200,890.73			5,200,890.73
					-
Balance as at 31st December 2020	100,291,011,844.95	13,405,890.73	6,336,944.30	(9,634,938,615.81)	90,675,816,065.11

Uva Provincial Council

Significant Accounting Policies and Notes to the Financial Statements and Disclosure.

1. Reporting Entity

1.1. Legal and domicile form:

Uva Provincial Council (Uva) was established under the following:

- Sec 154 A of the 13th amendment to the Constitution of the Democratic Socialist Republic of Sri Lanka.
- Provincial Councils Act. No. 42 of 1987 as amended by Act No. 28 of 1990 which provides the procedures to be followed in Provincial Councils.

1.2. Legal mandate for the Financial Statement.

- Provisions under Sections 19-30 of part III of the above Act and amendments thereto provide the procedures of finance.
- In complying with the National Audit Act No.19 of 2018 and the Provincial Financial Rules 431.7.1., the Annual Financial Statements prepared by the Provincial Treasury should be submitted to the Auditor General by the Chief Secretary.. These statements and accounts should be rendered to the Auditor General before the 31st day of March of the following Year.

1.3. Reporting Period

Reporting period is the financial year commencing from 01st January and ending on 31stDecember.

1.4. Principal activities and nature of operations of the Uva Provincial Council

- i. Undertakes activities as provided for under the Ninth Schedule of Section 154 A of the 13th amendment to the Constitution of the Democratic Socialist Republic of Sri Lanka, and Provincial Council act.
- ii. Formulating a Provincial Development Strategy
- iii. The establishment of Provincial Councils creates a sub-national mandate which, subject to nationally set standards, for identifying local priorities, defining how best to meet them, and delivering the services in a manner as would meet the locally defined needs. This was a significant departure in the provisioning of public services that were hitherto, nationally defined, sectoral oriented, and delivered through local agents accountable to the centre.

- iv. Then the fundamental objective of good provincial governance should be equitable and sustainable human development, to the wellbeing of the people living in the province.

The fundamental objective of financing the provinces, as set out in the Thirteenth Amendment, is “achieving balanced regional development” (Article 154 R 8) balanced regional development is about each province, all of the provinces and necessarily the Whole country.

Five (5 Provincial Ministries, Provincial Departments and regulatory institutions function under the Uva Provincial Council to provincial public services.

1.5 Basis for Preparation

These Financial Statements have been prepared based on the historical cost convention in conformity with Generally Accepted Accounting Principles. Historical cost basis has been adopted for measurement.

2. Income/Revenue

The income / revenue of the Uva Provincial Council is raised by way of Government Grant Capital and Recurrent) based on the recommendation of the Finance Commission from Central Government through the National Budget. Taxes, Levies, fees and charges are imposed under various statutes approved by the Council and collected through various Departments to finance the expenditure incurred on provision of goods, services and benefits. All revenue, so collected through relevant Provincial Ministries and Departments are identified and accounted at the time of collection.

2.1. Central Government Revenue

- a) Contribution to Provincial Council (Block Grant & Capital Grant)
- b) Tax Revenue:
- c) Non Tax Revenue

2.2. Provincial Council Revenue

- a) Tax Revenue:
- b) Non Tax Revenue

3. Expenditure

All possible recurrent and recurrent nature development expenditures (not generation fix assets) are brought to account under the accrual basis.

3.1. Recurrent Expenditure

- Recurrent Expenditure- there classified according to the annual financial Statement Accounts:
- Salaries, Wages and other employment benefits
- Goods and Services,
- Transfers and Grants,
- Other Recurrent Expenditure

3.2. Recurrent nature development expenditures are written-off against revenue.

Under this category, following types of expenditures are included

- Public development expenditure
- Expenditure on Capacity Development
- Capital transfers
- Capital type expenditure which are not generated capital nature assets

4. Cash and Cash Equivalents

Cash and cash equivalents highly Liquid short- term deposits with Banks.

5. Property Plant and Equipments (PPE)

- 5.1** Property, Plant and Equipments identified by the each provincial Ministry and Departments are classified in complying with the circulars issued by the Department of Comptroller General and the Ministry of Finance.

UPC has already planned to bring all its properties in to accounts within 5 years.

Accordingly, the assessments of assets are to be carried out in following manner.

Land:

Commercial lands and the lands located at the town have to be assessed by the Department of Valuation.

Other lands belong to the remote area have to be assessed by the Divisional Secretary and/or a Committee appointed by the Chief Secretary as well. (This method fulfills the requirement of accounting purposes only)

Buildings:

Commercial Buildings and the other buildings in the town area have to be assessed by a Committee appointed by the Chief Secretary- Uva Province, or a Committee appointed by Provincial Ministries and Departments and /or by the Divisional Secretary in the relevant area.

Structures:

A Committee appointed by the Provincial Ministries and Departments will assess the structures built.

Plant and Machineries:

Plants and Machineries are to be assessed by a Committee appointed by the Provincial Ministries and Departments.

Furniture and Office Equipments:

Furniture and Office Equipments are assessed by a Committee appointed by the Provincial Ministries and Departments.

5.2. Acquisition of Fixed Assets:

1. Accounted at the cost of purchase or acquisition against the provisions stated under the object codes of Rehabilitation of Capital Assets, Acquisition of capital Assets in the Annual Financial Statement.
2. The assets transferred from the other Government or private sector institutions are assessed on the basis of the cost of the asset, when the value is known, if not the fair value of the particular asset is taken in to the account.

5.3 Accounting for Fixed Assets

1. Uva Provincial Council has started to prepare accounts on Accrual Basis in year 2017.
2. In preparing of annual accounts in year 2017, the value of the assets was taken in to the account on assessment basis as at 01st January 2017. All assets belong to the each accounting units have been accounted on the basis of assessed value as at 1st January 2017.
3. Additions of assets for the current year have been accounted on the basis of the cost of acquisition.

5.4. Depreciation of Fixed Assets.

Fixed assets have been depreciated on the basis of straight-line method. The policy of depreciation on capital assets is as follows,

Mode of Asset	Annual Depreciation Rate
Operational Buildings	2%
Machinery & Equipments	12.5%
Motor Vehicles	10%
Office Furniture & Equipments	10%
Infrastructures	12.5%

6. Annual Estimates

The main estimates figures are those included in the annual budget estimates approved by the Council under the Annual Appropriation Act. The figures shown are final figures after making adjustments for vehement transfers under Provincial Financial Rules No: 66 or supplementary estimates and supplementary provisions.

7. Consolidation of accounts at the Provincial Treasury Level

Provincial Ministries and Departments have not yet prepared Financial Statements separately. Financial Statements are prepared by consolidating the journal entries provided by the each Ministries and Departments through the monthly summary of accounts (T-174) and the accounting information on accrual basis.

8. Disclosures:

1. There are commitments (Continuation Work derived on development activities) of Rs. 486.6 million remaining as at 31st December 2020.
2. The amount of Rs. 51,966,337.05 is remaining on receivable income, estimated on land income under the provisions of the Land Ordinance.
3. The outstanding revenue on Stamp Duty of Rs. 90,610,129.00 under the Department of Revenue are to be received.
4. Commercial Advanced Account

Ad.Acc.	Description	Annual Profit & lost - 2020	Accumulated Profit - 2020
70402	Education Ministry -Press	9,017,298.76	24,916,306.35
72602	DCS (Engineering Service) -Machanical workShop	8,773,285.13	26,874,591.09
71402	Agriculture Development -Okkampitiya Farm	11,034,906.55	20,074,511.20
71502	Animal Husbandry-Animal Farm	(4,320,915.40)	60,589,850.60
71802	Industrial Development- Art Line Textile	(363,281.98)	(130,956.69)
71803	Industrial Development- Carpentry School	532,501.02	385,767.00
71804	Industrial Development-Light Engineering	(120,048.06)	2,471,883.89
71805	Industrial Development-Textile	4,333,571.05	11,849,587.37

Notes for the Statement of Financial Performance

NOTE -1 Central government grant - recurrent

(Rs)

Month	From Whom	Amount
January	Mini. of Provincial Council	1,725,000,000.00
February	Mini. of Provincial Council	1,725,000,000.00
March	Mini. of Provincial Council	1,932,000,000.00
April	Mini. of Provincial Council	1,932,000,000.00
May	Mini. of Provincial Council	1,932,000,000.00
June	Mini. of Provincial Council	1,987,000,000.00
July	Mini. of Provincial Council	1,987,000,000.00
August	Mini. of Provincial Council	1,987,000,000.00
September	Mini. of Provincial Council	2,000,000,000.00
October	Mini. of Provincial Council	2,000,000,000.00
November	Mini. of Provincial Council	2,000,000,000.00
December	Mini. of Provincial Council	2,390,000,000.00
Total		23,597,000,000.00

Note - 2 Central government grant - capital

(Rs)

Month	CBG	PSDG	World Bank - Health	Total
January	59,710,000.00	179,100,000.00		238,810,000.00
February	29,850,000.00	89,560,000.00		119,410,000.00
March		157,500,000.00	20,000,000.00	177,500,000.00
April		87,440,000.00		87,440,000.00
May		299,700,000.00	10,000,000.00	309,700,000.00
June	15,700,000.00	62,300,000.00	40,000,000.00	118,000,000.00
July	31,300,000.00	100,000.00	100,000,000.00	131,400,000.00
August		124,600,000.00		124,600,000.00
September				-
October	9,360,000.00	60,425,000.00		69,785,000.00
November	24,320,000.00	176,787,500.00	70,000,000.00	271,107,500.00
December	24,360,000.00	176,887,500.00	25,000,000.00	226,247,500.00
Total	194,600,000.00	1,414,400,000.00	265,000,000.00	1,874,000,000.00

Note - 2.1 Other Capital Grant

Month	Amount
UNDP Project	5,441,741.50

Note -3 Central government Tax Revenue

(Rs)

Budget 2020	Revenue code	Revenue Title	Actual	
			2020	2019
488,000,000.00	10.02.07.00	Stamp Duty on Transfer of property	416,717,000.56	476,005,212.49
130,000,000.00	10.02.12.00	Nation Building Tax	136,434,914.12	1,748,903,351.26
65,000,000.00	10.02.05.04	Fees under Motor Traffic Act and other Receipts	55,600,922.30	65,064,455.05
683,000,000.00		Total	608,752,836.98	2,289,973,018.80

NOTE - 4 Provincial Revenue Tax Revenue

Budget 2020	Revenue code	Revenue Title	Year	
			2020	2019
1,600,000.00	10.02.04.02	Arrack Tavern Rent	2,491,500.00	1,196,000.00
37,000,000.00	10.02.04.03	Toddy Tavern Rent	28,528,900.00	50,181,420.00
150,000.00	10.02.04.04	Toddy Tapping License Fees	82,575.00	26,650.00
58,100,000.00	10.02.04.05	Local Liquor License Fees	44,360,724.79	47,860,285.05
18,000,000.00	10.02.04.07	Foreign Liquor License Fees	12,147,988.49	14,091,899.00
150,000.00	10.02.04.10	Fine on Lilquor	25,400.00	23,400.00
360,000,000.00	10.02.07.01	Stamp Duty on Transfer of property	360,533,585.59	331,997,565.19
100,000.00	10.02.09.00	Turnover Tax	15,000.00	202,353.00
	10.03.01.01	License Fees For Motor Vehicles	-	464,116,755.89
550,000,000.00	10.03.01.02	License Fees For Motor Vehicles	474,142,170.55	
	10.03.07.09	Other Licenses	-	
120,000.00	10.03.07.10	Charges From Pawn Brocks	71,530.00	75,045.00
1,025,220,000.00		Total	922,399,374.42	909,771,373.13

NOTE - 5 Provincial Revenue Non Tax Revenue

Budget 2019	Revenue code	Revenue Title	Year	
			2020	2019
26,250,000.00	20.02.01.01	Rent on Government Building and Housing	27,892,881.83	27,311,245.31
51,000,000.00	20.02.01.05	Transfer of Land under land Ordinance	49,950,339.94	37,498,888.07
45,000,000.00	20.02.02.02	Interest on Provincial Council officers Advance Account	25,669,228.66	41,328,003.34
20,000.00	20.02.02.03	Interest on Investment	6,936,588.09	12,112,708.32
-	20.03.01.00	Department Sale	-	150,645.50
410,000.00	20.03.02.06	Fees under Fauna and Flora Protection Act.	400,750.00	589,025.00
4,916,000.00	20.03.02.13	Examination and Other Fees	6,026,550.00	1,961,920.00
4,500,000.00	20.03.02.14	Fees under MotorTaffic Act and other Receipts	3,273,400.00	3,180,940.00
8,500,000.00	20.03.02.18	Fees relevant to the Department of Agriculture	4,524,663.32	7,442,873.78
1,700,000.00	20.03.02.21	Tourism Related income	230,800.00	192,500.00
28,000,000.00	20.03.02.22	Profit from Commercial Advance Accounts	17,225,792.65	13,321,703.53
6,000,000.00	20.03.02.23	Receipts from Dept. of Animal Production and Health	5,027,999.57	4,877,490.26
15,500,000.00	20.03.02.24	Charges - Health Services	16,961,609.06	33,320,685.19
1,200,000.00	20.03.02.29	Chargers under Registration of Businesses	1,576,946.00	1,465,147.30
-	20.03.02.30	Tax on Minerals	139,075.00	189,005.00
125,759,000.00	20.03.02.99	Sundries	91,813,462.24	19,931,591.31
220,000,000.00	20.03.03.01	Court Fine	212,025,247.97	162,483,653.12
40,000,000.00	20.03.03.04	Fines From Motor Vehicles	30,698,655.00	29,498,366.50
300,000.00	20.03.03.05	Fines Under Registration of Business Act	401,902.48	436,229.31
-	20.03.99.00	Other receipts	-	73,267,909.61
50,000.00	20.06.02.01	Sales Of Capital Assets- Vehicles	-	6,904,965.59
50,000.00	20.06.02.02	Sales Of Capital Assets - Others	51,482.50	111,575.00
625,000.00	20.03.01.01	Sales of Scrap/Salvage Items	66,455.00	
579,780,000.00		Total	500,893,829.31	477,577,071.04

NOTE -6

Expenditure

Object code wise classification of salary,wages & other employment benefits

(Rs)

BUDGET 2020	Object Code	Object Title	Year	
			2020 (Rs)	2019 (Rs)
	Personal Emolument			
14,662,446,571.67	1001	Salaries & Wages	14,576,432,443.59	12,510,071,926.64
1,913,765,785.00	1002	Overtime & Holiday Pay	1,769,155,080.48	1,842,838,011.83
4,520,913,062.67	1003	Other Allowances	4,497,593,762.19	4,579,525,380.23
21,097,125,419.33		Total	20,843,181,286.26	18,932,435,318.70
	Object code wise classification of other goods and services			
	Travelling Expenditure			
235,191,810.00	1101	Domestic	191,884,866.89	252,599,646.70
2,892,000.00	1102	Foreign	2,160,724.13	11,940,837.77
238,083,810.00		Total (a)	194,045,591.02	264,540,484.47
	Supplies			
61,444,247.00	1201	Stationery and Office Requisites	56,082,496.78	59,834,346.95
174,333,814.13	1202	Fuel	166,276,532.89	187,138,954.75
186,228,450.00	1203	Diets and Uniforms	165,344,471.50	197,747,318.96
168,609,300.00	1204	Medical Supplies	146,170,447.99	129,548,132.13
50,836,484.00	1205	Other Supplies	37,299,569.83	57,987,064.85
641,452,295.13		Total (b)	571,173,518.99	632,255,817.64
	Maintenance Expenditure			
159,946,018.52	1301	Vehicles	145,755,464.79	176,769,388.77
52,087,835.00	1302	Plant and Machinery	37,995,756.44	45,218,672.09
162,855,150.00	1303	Buildings & Structures	139,907,778.11	139,594,170.21
7,475,100.00	1305	Quality Inputs	2,953,210.50	35,707,862.69
382,364,103.52		Total (c)	326,612,209.84	397,290,093.76
	Services			
8,095,195.00	1401	Transport	5,324,484.50	13,321,605.95
35,418,041.22	1402	Postal & Communication	32,412,373.72	43,187,564.86
123,363,477.58	1403	Electricity & Water	109,619,146.70	137,642,372.53
10,721,400.00	1404	Rent , Rates & Local Taxes	9,334,557.09	9,962,465.22
2,400,000.00	1406	Interest Payment for Leasing Vehicles	2,557,197.87	2,665,548.00
-	1407	Capital carrying cost of government lands & Building	-	285,127.32
692,610,048.55	1409	Other	373,800,489.78	412,646,679.83
872,608,162.35		Total (d)	533,048,249.66	619,711,363.71
2,134,508,371.00		Total (a+b+c+d)	1,624,879,569.50	1,913,797,759.58
	Object code wise classification of Transfers, Grants			
306,750,000.00	1501	Welfare Programmes	298,890,197.39	303,525,699.81
1,387,040,000.00	1503	Public Institutions	1,363,028,198.21	1,257,864,935.91
580,000,000.00	1504	Development Subsidies	413,000,983.79	245,723,485.34
159,543,960.00	1506	Property Loan Interest to Public Servants	157,585,871.38	158,983,077.61
2,433,333,960.00		Total	2,232,505,250.77	1,966,097,198.67
	Other Recurrent			
88,500.00	1701	Losses & Write-off	74,822.58	113,801.56
-	1703	Implementation of the official Language Policy	-	41,325.27
		Depreciation	4,311,857,089.91	4,219,079,317.75
88,500.00		Total	4,311,931,912.49	4,219,234,444.58
25,665,056,250.33		Grand Total Recurrent Expenditure	29,012,498,019.03	27,031,564,721.53

NOTE -7 Development Expenditure

Object code wise classification of public developing expenditure

Object code	Object Title	Year	
		2020 Rs	2019 Rs
	Expenditure on Rehabilitation and Improvement of capital assets		
2001	Buildings and Structures	19,015,319.30	24,821,576.96
2002	Plant, Machinery and Equipment	488,744.60	1,248,620.63
2003	Vehicles	1,331,259.64	2,129,201.60
2004	Infrastructure	134,684,728.57	552,394,584.09
	Total (a)	155,520,052.11	580,593,983.28
	Acquisition of capital Assets		
2101	Vehicles	271,466.00	7,074,222.00
2102	Furniture & Office Equipments	12,329,474.78	448,286.00
2103	Plant, Machinery and Equipment	6,000,703.45	38,870,285.55
2104	Buildings and structures	5,500,676.71	36,848,411.97
2105	Lands and Land Improvements	4,427,442.99	13,005,527.30
2106	Software Development	11,130,970.00	-
2108	Capital Payments for Vehicles Procured under Financial Leasing	4,914,161.76	8,894,154.63
2109	Infrastructure	23,325,061.06	178,789,964.95
	Total (b)	67,899,956.75	283,930,852.40
	Capacity Building		
2401	Staff Training	15,914,407.16	20,008,382.48
	Total (c)	15,914,407.16	20,008,382.48
	Other Capital Expenditure		
2502	Other investment	-	-
2503	Contingency Services	6,186,758.04	79,065,046.39
2505	Procument Preparedness		-
2507	Research and Development	64,011,211.69	161,896,444.59
	Total (d)	70,197,969.73	240,961,490.98
	Grand Total Capiital Expenditure (a+b+c+d)	309,532,385.75	1,125,494,709.14

NOTE -08 Property Plant and Equipment

Cost

Description	land	Building	Vehicle	Furniture & Office Equipment	Plant Machinery & Equipment	Infrastructure	Total
Balance as at 1-1-2020	24,676,209,094.58	41,389,033,480.42	2,187,433,194.73	2,524,911,055.40	1,650,302,990.73	20,605,260,473.00	93,033,150,288.86
Correction (+)	-	8,480,490.02	209,783.28	527,300.00	40,000.00	-	9,257,573.30
Correction (-)	123,746,310.00	3,883,102,352.28	8,480,490.02	959,000.00	9,258,269.70	584,113.31	4,026,130,535.31
New Identify Before 2019	3,582,043,666.00	9,232,579,257.29	8,405,000.00	48,789,251.70	218,686,045.12	-	13,090,503,220.11
01/01/2020	28,134,506,450.58	46,746,990,875.45	2,187,567,487.99	2,573,268,607.10	1,859,770,766.15	20,604,676,359.69	102,106,780,546.96
Add 2020	-	4,113,044,538.31	80,364,277.40	137,172,912.37	218,413,354.95	48,233,465.94	4,597,228,548.97
Ded 2020	-	368,829,055.95	105,765,367.85	95,740,588.98	136,324,107.09	-	706,659,119.87
Total as at 31-12-2020	28,134,506,450.58	50,491,206,357.82	2,162,166,397.54	2,614,700,930.49	1,941,860,014.01	20,652,909,825.63	105,997,349,976.07

Attachment - NOTE -08 Property Plant and Equipment (Page no.....)

Depreciation

Total as at 31-12-2019	-	2,463,898,272.90	634,573,533.26	724,831,066.24	601,640,890.34	7,622,501,130.54	12,047,444,893.27
Correction (+)	-	169,609.80	20,978.33	52,730.00	5,000.00	-	248,318.13
Correction (-)	-	77,662,047.05	848,049.00	95,900.00	1,157,283.71	73,014.16	79,836,293.92
New Identify Before 2019	-	184,651,585.15	840,500.00	4,878,925.17	27,335,755.64	-	217,706,765.96
01/01/2020	-	2,571,057,420.80	634,586,962.59	729,666,821.41	627,824,362.27	7,622,428,116.37	12,185,563,683.43
Add 2020	-	1,017,200,708.28	226,793,176.54	271,044,151.95	259,773,015.14	2,581,613,728.20	4,356,424,780.10
Ded 2020	-	7,376,581.12	10,576,536.79	9,574,058.90	17,040,513.39	-	44,567,690.19
Total as at 31-12-2020	-	3,580,881,547.95	850,803,602.34	991,136,914.46	870,556,864.02	10,204,041,844.58	16,497,420,773.35

Carrying amounts

Balance as at 31-12-2020	land	Building	Vehicle	Furniture & Office Equipment	Plant Machinery & Equipment	Infrastructure	Total
Balance as at 31-12-2020	28,134,506,450.58	46,910,324,809.86	1,311,362,795.20	1,623,564,016.03	1,071,303,149.99	10,448,867,981.05	89,499,929,202.72

NOTE -9 Receivable Accounts from provincial Dept.& Ministries

Description	Opening Balance 1/1/2020	Sum of DR 2020	Sum of CR 2020	Balance As At 31-12-2020
Agriculture Ministry (Seed Potatoes Account)	40,319,650.74	-	194,483.52	40,125,167.22
Disappearance of Agriculture Department	440,989.51	-	-	440,989.51
Total	40,760,640.25	-	194,483.52	40,566,156.73

NOTE -10

Loans to Provincial Public Officers

(A)

Institute	Receivables							Payables Creditors	Balance
	Acc.No	Debitors	Transfer out	Death	Interdic and Others	Pension	Total		
Governor Office	70001	1,531,665.00	427,676.12	-	-	-	1,959,341.12	103,085.00	1,856,256.12
Council Secretary	70101	4,402,769.00	-	-	-	-	4,402,769.00	-	4,402,769.00
Public Service Commission	70201	1,393,683.39	-	-	-	-	1,393,683.39	-	1,393,683.39
Co-op Commission	70301	1,242,495.00	-	-	74,681.00	137,349.26	1,454,525.26	-	1,454,525.26
Education Ministry	70401	13,469,118.02	467,307.94	172,456.00	-	350,136.00	14,459,017.96	-	14,459,017.96
Sport Ministry	70501	5,334,450.75	394,385.00	-	-	368,375.00	6,097,210.75	-	6,097,210.75
Agriculture Ministry	70601	4,339,179.00	337,195.00	162,308.00	-	138,450.00	4,977,132.00	612,600.24	4,364,531.76
Health Ministry	70701	3,762,955.31	374,752.00	-	47,600.00	-	4,185,307.31	-	4,185,307.31
Road Ministry	70801	4,182,967.50	493,479.84	-	-	-	4,676,447.34	806,983.50	3,869,463.84
DCS (Personal & Training)	70901	2,607,920.28	270,450.00	-	-	-	2,878,370.28	135,700.00	2,742,670.28
Health Department	71001	104,579,508.60	25,630,935.66	744,453.18	1,185,416.45	1,851,132.72	133,991,446.61	12,666,534.15	121,324,912.46
Education Department	71101	330,625,064.21	24,494,254.38	2,098,543.19	1,099,130.02	11,909,917.53	370,226,909.33	50,656,549.70	319,570,359.63
Local Government	71201	8,354,989.81	125,373.00	-	117,145.00	300,071.00	8,897,578.81	113,154.48	8,784,424.33
Co-op Department	71301	4,744,395.00	278,510.00	-	-	45,070.00	5,067,975.00	249,700.00	4,818,275.00
Agriculture Department	71401	8,561,508.22	684,899.00	-	272,450.00	524,893.50	10,043,750.72	110,440.00	9,933,310.72
Animal Husbandry	71501	6,627,814.00	777,690.22	-	23,931.00	315,096.00	7,744,531.22	54,234.13	7,690,297.09
Land Commissioner	71601	4,205,367.60	294,475.00	-	8,742.67	-	4,508,585.27	-	4,508,585.27
Irrigation Department	71701	2,022,838.00	54,630.00	-	-	165,984.00	2,243,452.00	11,527.00	2,231,925.00
Industrial Development	71801	7,078,188.13	231,350.00	18,730.00	14,299.00	176,865.00	7,519,432.13	31,666.46	7,487,765.67
Ayurveda Department	72101	7,937,982.23	1,256,424.96	124,629.63	505,335.26	374,843.97	10,199,216.05	1,564,337.89	8,634,878.16
Probation & Child Care	72201	4,554,958.75	43,720.00	-	-	-	4,598,678.75	-	4,598,678.75
Social Service Department	72301	3,629,581.23	261,061.74	-	-	-	3,890,642.97	137,200.00	3,753,442.97
DCS (Engineering Service)	72601	16,214,417.06	1,236,297.34	-	263,352.00	378,955.50	18,093,021.90	717,654.50	17,375,367.40
Revenue Department	72701	1,367,634.52	25,048.00	6,705.95	-	-	1,399,388.47	-	1,399,388.47
Road Department	73101	9,531,084.41	311,924.86	86,200.00	-	-	9,929,209.27	1,710,282.96	8,218,926.31
DCS (Finance)	73601	2,403,950.00	77,200.00	-	-	919,728.00	3,400,878.00	-	3,400,878.00
DCS (Planning)	73701	5,650,672.82	933,067.39	-	102,860.00	-	6,686,600.21	33,135.05	6,653,465.16
DCS (Administration)	73801	3,164,595.00	13,517.00	-	-	202,634.00	3,380,746.00	-	3,380,746.00
Internal Audit Department	73901	3,372,203.84	119,930.00	-	313,116.00	-	3,805,249.84	313,116.00	3,492,133.84
Total		576,893,956.68	59,615,554.45	3,414,025.95	4,028,058.40	18,159,501.48	662,111,096.96	70,027,901.06	592,083,195.90

(B)**Public Officers Advance Account-Ministries & Departments**

Institute	Opening Balance 01-01-2020	Debit 2020	Credit 2020	Balance as at 31-12-2020
Governor Office	2,961,958.40	1,010,400.00	2,116,102.28	1,856,256.12
Council Secretary	5,439,513.00	232,800.00	1,269,544.00	4,402,769.00
Public Service Commission	2,464,956.51	778,725.00	1,849,998.12	1,393,683.39
Co-op Commission	1,783,403.26	901,229.57	1,230,107.57	1,454,525.26
Education Ministry	19,946,833.46	2,093,152.00	7,580,967.50	14,459,017.96
Sport Ministry	8,463,284.63	2,100,923.85	4,466,997.73	6,097,210.75
Agriculture Ministry	6,349,198.76	757,552.00	2,742,219.00	4,364,531.76
Health Ministry	5,961,384.00	676,745.31	2,452,822.00	4,185,307.31
Road Ministry	5,871,071.86	1,281,894.00	3,283,502.02	3,869,463.84
DCS (Personal & Training)	4,821,241.28	724,905.00	2,803,476.00	2,742,670.28
Health Department	166,935,013.73	6,403,839.00	52,013,940.27	121,324,912.46
Education Department	466,051,950.74	6,435,279.14	152,916,870.25	319,570,359.63
Local Government	13,452,233.00	1,242,828.50	5,910,637.17	8,784,424.33
Co-op Department	9,119,211.81	374,675.00	4,675,611.81	4,818,275.00
Agriculture Department	14,665,918.41	3,368,411.69	8,101,019.38	9,933,310.72
Animal Husbandry	11,758,776.41	3,021,031.00	7,089,510.32	7,690,297.09
Land Commissioner	6,191,686.69	1,260,130.86	2,943,232.28	4,508,585.27
Irrigation Department	3,022,587.85	721,648.25	1,512,311.10	2,231,925.00
Industrial Development	9,921,150.43	1,046,539.09	3,479,923.85	7,487,765.67
Ayurveda Department	14,691,054.34	886,940.00	6,943,116.18	8,634,878.16
Probation & Child Care	7,547,439.75	788,060.02	3,736,821.02	4,598,678.75
Social Service Department	5,768,786.53	551,300.00	2,566,643.56	3,753,442.97
DCS (Engineering Service)	24,210,935.21	3,937,221.04	10,772,788.85	17,375,367.40
Revenue Department	2,706,754.95	158,344.61	1,465,711.09	1,399,388.47
Road Department	11,589,063.66	2,848,600.00	6,218,737.35	8,218,926.31
DCS (Finance)	4,077,427.00	648,986.00	1,325,535.00	3,400,878.00
DCS (Planning)	9,597,233.63	2,392,220.70	5,335,989.17	6,653,465.16
DCS (Administration)	5,767,439.00	1,017,394.00	3,404,087.00	3,380,746.00
Internal Audit Department	3,681,409.20	1,487,045.36	1,676,320.72	3,492,133.84
Divisional Administration **	-	-	-	-
Total	854,818,917.50	49,148,820.99	311,884,542.59	592,083,195.90

NOTE 11 Imprested Accounts of Provincial Ministries & Departments

Unsettled Imprest as at 31st December 2020

Ministries & Departments

Institute	Opening Balance 01-01-2020	Debit 2020	Credit 2020	Balance as at 31-12-2020
Agriculture Department	2,456,721.75	-	2,456,721.75	-
Agriculture Ministry	201,993.00	-	201,993.00	-
Animal Husbandry	1,187,134.82	50,000.00	1,187,134.82	50,000.00
Ayurveda Department	348,574.85	-	348,574.85	-
Co-op Department	3,633,089.18	-	3,633,089.18	0.00
DCS (Planning)	7,257,191.22	-	1,972,722.33	5,284,468.89
DCS (Finance)	-	50,000.00		50,000.00
DCS (Engineering Service)	1,623,580.31	4,819,613.80	1,623,580.31	4,819,613.80
Education Ministry	656,329.78	-	656,329.78	-
Governor Office	121,916.00	-	121,916.00	-
Health Department	22,923,269.88	2,754,357.40	10,607,269.88	15,070,357.40
Industrial Development	8,050.00		8,050.00	-
Land Commissioner Department	157,450.00		157,450.00	-
Local Government	452,791.00	-	452,791.00	-
Probation & Child Care	191,929.00	-	191,929.00	-
Public Service Commission	72,452.00	-	72,452.00	-
Revenue Department	121,548.12	-	121,548.12	-
Road Department	81,722.50	-	81,722.50	-
Sport Ministry	518,868.54	-	518,868.54	-
Divisional Administration **	65,744.48		-	65,744.48
Total	42,080,356.43	7,673,971.20	24,414,143.06	25,340,184.57

Divisional Administration **

Institute	Opening Balance 01-01-2020	Debit 2020	Credit 2020	Balance as at 31-12-2020
Hali-ela Ds office	65,744.48	-	-	65,744.48
Total	65,744.48	-	-	65,744.48

NOTE 12 Authorized Advance Account Activities

Advance Account Name & Institute		Opening Balance 01-01-2020	Debit 2020	Credit 2020	Balance as at 31-12-2020
71802 Art Line Textile	718 Small Industries Department	(39,121.79)			(39,121.79)
71804 Light Engineering	718 Small Industries Department	265,418.89	-	-	265,418.89
71805 Textile	719 Textile Department	4,550,955.45	-	-	4,550,955.45
Total		4,777,252.55	-	-	4,777,252.55

NOTE 13 Prepayment

(a)

Object Code	Object Title	Amount
1301	Vehicle Maintenance Expenditure	600,744.06
1404	Rent , Rates & Taxes to Local Authorities	68,640.63
1409	Other Services	514,502.39
Total		1,183,887.08

(B) Prepayment - Institute wise

Head	Institute	Amount
702	Public Service Commission	118,072.00
708	Road Ministry	99,985.00
709	DCS (Personal & Training)	81,691.10
718	Industries Development	68,640.63
737	DCS (Planning)	62,537.32
738	DCS (Administration)	752,961.03
Total		1,183,887.08

NOTE 14 Working Progress

Head	Institute	01/01/2020	Add 2020	Ded 2020	Amount
721	Ayurveda Department	25,808,344.69	2,846,148.48		28,654,493.17
738	DCS (Administration)	62,369,648.87	12,497,143.96		74,866,792.83
715	Animal Husbandry	13,515,470.16			13,515,470.16
718	Industrial Development	1,762,421.15		1,762,421.15	-
Total		103,455,884.87	15,343,292.44	1,762,421.15	117,036,756.16

NOTE 15**Cash & Cash Equivalent**

Bank	Account No.	Description	Amount
Peoples Bank	269-1001-78440329	Current Account	452,529,227.06
	269-2-001-58440329	Saving Account	448,996,187.17
		Deposits Certificate 269-60-01-00003723-2	2,296,110.18
Boc - Bank	8473604	Current Account	210,544,627.89
NSB Bank		Deposits Certificate 2/0022/12/655512	2,196,926.30
		Deposits Certificate 2/0022/13/11263	28,633,678.49
Total			1,145,196,757.09

NOTE 16 & 17**Financial Leasing - Vehical**

Description	Opening Balance 01-01-2020	Credit	Debit	Balance as at 31-12-2020	Curent liabilities	Long term liabilities
Ayurveda Department - Boc	6,562,236.34	1,657,966.59	1,657,966.67	6,562,236.26	1,869,027.38	4,693,208.87
Probation & Child Care - Boc	6,180,023.74	3,038,984.25	1,868,791.07	7,350,216.92	1,744,707.89	5,605,509.03
Health Depatment - Boc	5,882,555.19	2,474,888.00	1,562,822.98	6,794,620.21	1,761,772.36	5,032,847.85
Public Service Commission-Boc	7,576,683.79	2,909,724.00	1,740,890.03	8,745,517.76	1,962,507.69	6,783,010.07
Social Service Department		9,490,000.11	2,698,283.92	6,791,716.20	1,815,806.34	4,975,909.86
Total	26,201,499.06	19,571,562.95	9,528,754.66	36,244,307.34	9,153,821.66	27,090,485.68

NOTE 18 Deposit Account

Institute	Category No	More than Two Years	less than Two Years	Total
Security Deposit	1	1,378,000.00	9,296,347.81	10,674,347.81
Tender Deposit	2	750,650.00	10,470,654.31	11,221,304.31
Allocations Deposit	3	3,152,718.89	10,951,146.26	14,103,865.15
Temporary Retained Deposit Payable to Third Parties	4	22,616,733.49	108,551,169.14	131,167,902.63
Retention Money For Construction	5	63,312,883.15	101,383,066.93	164,695,950.08
Compensation	6	7,587,859.42	39,091,764.49	46,679,623.91
Temporaty Retention for Statutory Payments	7	148,803.05	8,530,482.36	8,679,285.41
Grant (domestic) - Corporatvie Responsibility	8	620,883.82	2,873,676.73	3,494,560.55
Fuds Received For Reimbursement Of Expenditure	9	4,982,661.65	7,435,816.45	12,418,478.10
Total		104,551,193.47	298,584,124.48	403,135,317.95

Deposit Account - Ministries / Departments & Provincial Treasury Deposit

Description	Opening Balance 01-01-2020	Credit 2018	Debit 2018	Balance as at 31-12-2020
Ministries & Department (Note A)	290,258,722.80	2,582,438,573.12	2,514,671,499.34	358,025,796.58
Divisional Adminstrtrtion (Note B)	67,756,937.78	111,051,994.82	133,699,411.23	45,109,521.37
Provincial Treasury Deposit (Note C)	-	1,092,229,080.62	1,092,229,080.62	-
Total	358,015,660.58	3,785,719,648.56	3,740,599,991.19	403,135,317.95

Deposit Account - Ministries / Department & Provincial Treasury Deposit - Time Analysis

Institute	6000	More than Two Years	less than Two Years	Total
Governor Office	700	-	931,056.43	931,056.43
Council Secretary	701	-	-	-
Public Service Commission	702	-	30,080.00	30,080.00
Co-op Commission	703	-	1,425.00	1,425.00
Education Ministry	704	268.50	1,388,695.06	1,388,963.56
Sport Ministry	705	-	5,082,731.77	5,082,731.77
Agriculture Ministry	706	502,808.18	1,684,662.93	2,187,471.11
Health Ministry	707	-	7,798,398.16	7,798,398.16
Road Ministry	708	-	595,480.65	595,480.65
DCS (Personal & Training)	709	-	3,341,353.33	3,341,353.33
Health Department	710	308,321.28	14,084,312.57	14,392,633.85
Education Department	711	4,951,634.90	8,337,049.93	13,288,684.83
Local Government	712	8,589.41	10,482,864.81	10,491,454.22
Co-op Department	713	-	26,095,453.67	26,095,453.67
Agriculture Department	714	120,807.68	45,652,717.72	45,773,525.40
Animal Husbandry	715	67,800.00	1,222,788.51	1,290,588.51
Land Commissioner	716	-	77,331.30	77,331.30
Irrigation Department	717	-	3,534,275.81	3,534,275.81
Industrial Development	718	50,000.00	3,636,861.21	3,686,861.21
Ayurveda Department	721	-	1,768,046.62	1,768,046.62
Probation & Child Care	722	1,090,408.16	2,849,409.00	3,939,817.16
Social Service Department	723	-	5,365,538.60	5,365,538.60
DCS (Engineering Service)	726	65,181,968.39	79,581,734.32	144,763,702.71
Revenue Department	727	-	-	-
Road Department	731	-	60,051,722.79	60,051,722.79
DCS (Finance)	736	-	236,640.00	236,640.00
DCS (Planning)	737	-	95,574.06	95,574.06
DCS (Administration)	738	-	1,816,985.83	1,816,985.83
Internal Audit Department	739	-	-	-
Badulla Ds Office	737-1	483,223.21	135,162.62	618,385.83
Badalkubura DS Office	737-2	-	297,121.96	297,121.96
Bandarawela Ds Office	737-3	2,234,817.50	668,012.82	2,902,830.32
Bibila Ds Office	737-4	35,071.92	256,090.70	291,162.62
Buttala Ds Office	737-5	-	79,310.43	79,310.43
Ella Ds Office	737-6	540,000.00	1,067,059.46	1,607,059.46
Haldummulla Ds Office	737-7	107,765.91	158,201.38	265,967.29
Hali-ela Ds office	737-8	603,755.00	268,967.37	872,722.37
Haputale Ds Office	737-9	5,403,500.00	812,792.28	6,216,292.28
Kandaketiya Ds Office	737-10	-	264,854.30	264,854.30
Kataragama Ds Office	737-11	-	289,360.95	289,360.95
Lunugala Ds Office	737-12	2,475,000.00	519,975.63	2,994,975.63
Madulla Ds Office	737-13	-	-	-
Mahiyangana Ds Office	737-14	500.00	474,872.83	475,372.83
Medagama Ds Office	737-15	2,856,875.25	65,442.56	2,922,317.81
Meegahakiula Ds Office	737-16	161,700.00	413,664.72	575,364.72
Monaragala Ds Office	737-17	6,822,784.00	416,331.95	7,239,115.95
Passara Ds Office	737-18	-	407,379.15	407,379.15
Rideemaliyadda Ds Office	737-19	-	106,892.73	106,892.73
Sevanagala Ds Office	737-20	6,600.00	462,825.12	469,425.12
Siyambalanduwa Ds Office	737-21	0.28	398,112.89	398,113.17
Soranatota Ds Office	737-22	1,385,791.03	3,527,870.70	4,913,661.73
Tanamalwila Ds Office	737-23	120,571.46	593,017.40	713,588.86
Uva Paranagama Ds Office	737-24	-	567,286.80	567,286.80
Welimada Ds Office	737-25	9,030,631.41	431,258.55	9,461,889.96
Wellawaya Ds Office	737-26	-	159,069.10	159,069.10
Total		104,551,193.47	298,584,124.48	403,135,317.95

(A) Ministries & Department

Institute	Opening Balance 01-01-2020	Credit 2020	Debit 2020	Balance as at 31-12-2020
Agriculture Department	11,960,871.10	1,462,283,462.46	1,428,470,808.16	45,773,525.40
Agriculture Ministry	4,197,799.59	1,874,780.46	3,885,108.94	2,187,471.11
Animal Husbandry	1,291,619.91	27,679,012.45	27,680,043.85	1,290,588.51
Ayurveda Department	931,207.80	13,857,423.87	13,020,585.05	1,768,046.62
Co-op Commission	-	4,925.00	3,500.00	1,425.00
Co-op Department	7,265,172.53	40,608,810.99	21,778,529.85	26,095,453.67
Council Secretary	(0.00)	218,002.00	218,002.00	(0.00)
DCS (Administration)	1,099,892.18	15,951,063.43	15,233,969.78	1,816,985.83
DCS (Finance)	304,500.00	15,845.00	83,705.00	236,640.00
DCS (Planning)	52,902.53	1,215,599.98	1,172,928.45	95,574.06
DCS (Engineering Service)	103,294,616.20	80,943,713.59	39,474,627.08	144,763,702.71
DCS (Personal & Training)	4,317,567.74	10,151,966.51	11,128,180.92	3,341,353.33
Education Department	16,712,282.84	471,406,639.70	474,830,237.71	13,288,684.83
Education Ministry	5,470,812.14	13,728,905.96	17,810,754.54	1,388,963.56
Governor Office	0.00	22,932,481.13	22,001,424.70	931,056.43
Health Department	20,943,397.31	183,927,470.29	190,478,233.75	14,392,633.85
Health Ministry	1,849,216.20	29,786,039.22	23,836,857.26	7,798,398.16
Industrial Development	5,256,125.84	4,099,405.56	5,668,670.19	3,686,861.21
Internal Audit Department	-	23,282.29	23,282.29	-
Irrigation Department	8,482,062.16	27,370,811.93	32,318,598.28	3,534,275.81
Land Commissioner	66,000.00	294,031.84	282,700.54	77,331.30
Local Government	9,490,549.87	86,198,380.79	85,197,476.44	10,491,454.22
Probation & Child Care	1,892,204.16	3,900,511.61	1,852,898.61	3,939,817.16
Public Service Commission	30,686.00	118,481.46	119,087.46	30,080.00
Revenue Department	11,312.09	46,432.29	57,744.38	-
Road Department	77,656,832.69	65,750,914.88	83,356,024.78	60,051,722.79
Road Ministry	662,791.14	689,785.24	757,095.73	595,480.65
Social Service Department	851,654.80	5,608,822.47	1,094,938.67	5,365,538.60
Sport Ministry	6,166,645.98	11,751,570.72	12,835,484.93	5,082,731.77
Total	290,258,722.80	2,582,438,573.12	2,514,671,499.34	358,025,796.58

(B) Divisional Administration

Institute	Opening Balance 01-01-2020	Credit	Debit	Balance As At 2020/12/31
Badalkubura DS Office	1,272,012.07	2,429,828.22	3,404,718.33	297,121.96
Badulla Ds Office	1,284,418.67	8,645,310.83	9,311,343.67	618,385.83
Bandarawela Ds Office	3,550,052.10	3,866,519.76	4,513,741.54	2,902,830.32
Bibila Ds Office	979,809.23	3,251,015.96	3,939,662.57	291,162.62
Buttala Ds Office	1,151,924.33	2,704,559.22	3,777,173.12	79,310.43
Ella Ds Office	10,269,370.15	3,561,825.78	12,224,136.47	1,607,059.46
Haldummulla Ds Office	714,429.92	4,599,175.11	5,047,637.74	265,967.29
Hali-ela Ds office	2,440,032.00	7,080,248.59	8,647,558.22	872,722.37
Haputale Ds Office	6,748,958.01	5,014,550.85	5,547,216.58	6,216,292.28
Kandaketiya Ds Office	702,969.56	2,726,065.34	3,164,180.60	264,854.30
Kataragama Ds Office	664,751.58	790,354.76	1,165,745.39	289,360.95
Lunugala Ds Office	4,291,781.00	9,888,103.36	11,184,908.73	2,994,975.63
Madulla Ds Office	340,701.69	1,109,204.08	1,449,905.77	-
Mahiyangana Ds Office	1,005,816.00	5,350,178.95	5,880,622.12	475,372.83
Medagama Ds Office	3,452,966.92	2,569,521.30	3,100,170.41	2,922,317.81
Meegahakiula Ds Office	763,804.06	2,354,987.82	2,543,427.16	575,364.72
Monaragala Ds Office	8,101,601.02	7,196,054.12	8,058,539.19	7,239,115.95
Passara Ds Office	2,672,655.24	4,080,813.37	6,346,089.46	407,379.15
Rideemaliyadda Ds Office	503,161.84	3,306,097.54	3,702,366.65	106,892.73
Sevanagala Ds Office	604,516.92	3,807,123.44	3,942,215.24	469,425.12
Siyambalanduwa Ds Office	540,542.28	5,068,336.03	5,210,765.14	398,113.17
Soranatota Ds Office	2,048,276.61	4,633,483.58	1,768,098.46	4,913,661.73
Tanamalwila Ds Office	1,268,588.12	5,727,834.75	6,282,834.01	713,588.86
Uva Paranagama Ds Office	798,518.31	3,512,817.11	3,744,048.62	567,286.80
Welimada Ds Office	10,610,409.36	5,965,615.14	7,114,134.54	9,461,889.96
Wellawaya Ds Office	974,870.79	1,812,369.81	2,628,171.50	159,069.10
Total	67,756,937.78	111,051,994.82	133,699,411.23	45,109,521.37

(C) Provincial Treasury Deposit

From Whom	To Whom	Description	Opening Balance 01-01-2020	Credit	Debit	Balance as at 31-12-2020
Ministry of Water Supply - Colombo	Department of Local Government- UPC	Town Planning		648,900.00	648,900.00	-
Ministry of Local Government and Provincial Councils-	DCS (Administration) - UPC	Payments for Graduate trainees		13,600,000.00	13,600,000.00	-
DCS (Administration) - UPC	Ministry of Local Government and Provincial Councils-	Payments for Graduate trainees		1,227,334.03	1,227,334.03	-
Agruculture Department - Peradeniya	Department of Agruculture - UPC	Implementation of Soil Conservation		300,000.00	300,000.00	-
Ministry of Agruculture - Baththaramulla	Department of Irrigation- UPC	Minor Irrigation Rehabilitation and Rehabilitation Project		4,526,456.98	4,526,456.98	-
Ministry of Local Government and Provincial Councils-	Department of Road- UPC	Rural Bridge Project		1,071,000.00	1,071,000.00	-
Ministry of Public Administration Disaster Managemen	DCS (Engineering Service) - UPC	Nila Piyasa - Official Quarters Project		407,193.28	407,193.28	-
Ministry of Local Government and Provincial Councils-	Ministry of Health - UPC	Unicef Project		11,309,650.00	4,625,000.00	-
Ministry of Local Government and Provincial Councils-	Department of Probation- UPC	Unicef Project			3,800,650.00	-
Ministry of Local Government and Provincial Councils-	Department of Education- UPC	Unicef Project			2,884,000.00	-
Ministry of Agruculture - Baththaramulla	Deputy Project Director - UPC	Climate friendly Irrigation Project		22,750,000.00	22,750,000.00	-
Ministry of Agruculture - UPC	Ministry of Agruculture - Baththaramulla	Climate friendly Irrigation Project		4,268,556.49	4,268,556.49	-
Ministry of Education - Colombo	DCS (Engineering Service) - UPC	Lagama Pasala Hodama Pasala		331,000,000.00	331,000,000.00	-
OXFAM Project - Badulla	DCS (Personnal & Training) - UPC	Capacity Building Programmes of Rural Development Officers		1,331,575.00	1,331,575.00	-
Ministry of Agruculture - Baththaramulla	Department of Agruculture- UPC	Short and Mediyam Perm Impegrateb delopmetnt Project		2,000,000.00	2,000,000.00	-
Ministry of Tourism - Colombo	Ministry of Sports - UPC	Rawana ella Project		1,484,821.45	1,484,821.45	-
Ministry of Agruculture - Jayawardanapura	Department of Agruculture- UPC	Corona Reaction Project		4,841,080.00	4,841,080.00	-
Ministry of Public Administration Disaster Managemen	Department of Local Government- UPC	Regional Development Assistance Project		21,980,000.00	21,980,000.00	-
Ministry of Agruculture - Baththaramulla	Department of Agruculture- UPC	Rapid Medieval Food Production National Works		668,023,300.00	668,023,300.00	-
Ministry of Bathik , Handloom Textiles and Local Appa	Department of Industries- UPC	Bathik , Handloom Textiles and Local Apparel Production		808,551.60	808,551.60	-
Ministry of Local Government and Provincial Councils-	DCS (Engineering Service) - UPC	Let's save the Children		650,661.79	650,661.79	-
			-	1,092,229,080.62	1,092,229,080.62	-

NOTE 19 Payable / Accrued Expenditure**(A) Recurrent Accrued Expenditure**

Object Code	Object Title	Amount
1001	Salaries & Wages	1,725,034.55
1002	Overtime & Holiday Pay	173,680,610.34
1003	Other Allowances	1,914,891.54
1101	Domestic Travelling	15,126,300.77
1102	Foreign Travelling	697,488.75
1201	Stationery and Office Requisites	1,146,556.00
1202	Fuel and Lubricants	1,656,248.60
1203	Uniforms and Diets	9,096,779.67
1204	Medical Supplies	23,703,407.32
1205	Other Supplies	2,866,377.26
1301	Vehicle Maintenance Expenditure	5,810,789.10
1302	Plant, Machinery & Equipment Maintenance Expenditure	3,324,712.39
1303	Buildings Maintenance Expenditure	2,555,647.14
1401	Transport	5,325.00
1402	Telecommunication and Postal Charges	1,444,625.25
1403	Electricity & Water	8,731,763.52
1404	Rent , Rates & Taxes to Local Authorities	469,367.88
1409	Other	24,766,707.02
1503	Public Institutions	6,332,744.84
1506	Property Loan Interest to Public Servants	162,203.51
Recurrent Accrued Expenditure (a)		285,217,580.45

(B) Capital Accrued Expenditure

Object Code	Object Title	Capitalization	Development Expenditure (Recurrent Nature)
2001	Buildings and Structures	11,112,083.63	-
2003	Vehicles - (Improvement of capital assets)	112,320.40	-
2004	others	903,828.49	4,567,068.72
2104	Buildings and structure	21,763,889.63	-
2109	Infrastructure	436,822.75	-
2507	Research and Development	210,000.00	-
Total		34,538,944.90	4,567,068.72
Capital Accrued Expenditure (b)			39,106,013.62
Total Accrued Expenditure (a+b)			324,323,594.07

(C) Payable / Accrued Expenditure - Institute Wise

Institute	Recurrent	Capital (Including Capitalization)	Development Expenditure (Recurrent Nature)	Amount
714 Agriculture Department	510,065.79	-	-	510,065.79
706 Agriculture Ministry	82,151.99	-	-	82,151.99
715 Animal Husbandry	756,294.60	210,000.00	-	966,294.60
721 Ayurveda Department	8,856,706.38	-	-	8,856,706.38
703 Co-op Commission	-	-	-	-
713 Co-op Department	56,473.13	-	-	56,473.13
701 Council Secretary	750,939.61	-	-	750,939.61
738 DCS (Administration)	406,471.63	-	-	406,471.63
736 DCS (Finance)	12,606.21	-	-	12,606.21
737 DCS (Planning)	189,724.81	-	3,605,498.40	3,795,223.21
726 DCS (Engineering Service)	1,259,869.98	-	-	1,259,869.98
709 DCS (Personal & Training)	133,530.97	-	-	133,530.97
711 Education Department	2,502,229.69	-	-	2,502,229.69
704 Education Ministry	899,214.69	-	-	899,214.69
700 Governor Office	399,843.19	-	-	399,843.19
710 Health Department	256,570,147.92	-	-	256,570,147.92
707 Health Ministry	491,754.15	33,312,796.01	-	33,804,550.16
718 Industries Development	134,920.62	112,320.40	-	247,241.02
739 Internal Audit Department	18,095.33	-	-	18,095.33
717 Irrigation Department	22,560.23	903,828.49	-	926,388.72
716 Land Commissioner	268,503.43	-	-	268,503.43
712 Local Government	6,506,743.42	-	-	6,506,743.42
722 Probation & Child Care	1,908,391.43	-	-	1,908,391.43
702 Public Service Commission	75,897.00	-	-	75,897.00
727 Revenue Department	288,591.77	-	-	288,591.77
731 Road Department	1,453,566.97	-	961,570.32	2,415,137.29
708 Road Ministry	22,417.10	-	-	22,417.10
723 Social Service Department	-	-	-	-
705 Sport Ministry	639,868.41	-	-	639,868.41
Accrued Expenditure	285,217,580.45	34,538,944.90	4,567,068.72	324,323,594.07

NOTE -20 Reconciliation of Net Cash Flows From Operating Activities to Surplus

Surplus/Deficit from Ordinary Activities	2020 Rs.	2019 Rs.
		(1,813,542,622.57)
Adjustment for Non-Cash items		
Depreciation	4,311,857,089.91	4,219,079,317.75
Increase /decrease in payable	941,879,251.12	32,855,944.98
Increase in receivables	79,367.21	(58,923.74)
Net Cash Flow from operating Activities	1,556,514,583.44	955,926,481.33

NOTE -21 Changing of Financing Activities

Description	Credit	Debit
Receivable Accounts from Provincial Depts.& Ministries	194,483.52	
Loans to Provincial Public Officers	311,456,546.81	49,148,820.99
Imprested Accounts of Provincial Depts.& Ministries	21,728,195.88	7,673,971.20
W&OP	938,833,897.75	938,833,897.75
Deposit Accounts	3,785,719,648.56	3,740,599,991.19
Depreciation on Reserve	2,322,505.67	
Total Changers	5,060,255,278.19	4,736,256,681.13

Institute wise classification of Property Plant and Equipment

Attachment - Note -8

Institute	Opening Balance	Additions	Deduction	Closing Balance
Building	41,389,033,480.42	13,354,104,285.62	4,251,931,408.23	50,491,206,357.82
1.Provincial Administration	3,618,082,907.38	443,279,563.02	2,276,001,163.23	1,785,361,307.17
Agriculture Ministry	84,843,450.00	1,026,396.03	-	85,869,846.03
DCS (Administration)	164,918,484.35	1,800,840.44	-	166,719,324.79
DCS (Personal & Training)	174,022,905.85	7,064,807.59	-	181,087,713.44
DCS (Planning)	12,656,715.66	293,027.16	-	12,949,742.82
Education Ministry	2,424,215,473.28	141,812,814.99	2,030,422,365.01	535,605,923.26
Governor Office	103,749,398.91	12,002,221.58	-	115,751,620.49
Health Ministry	494,457,247.73	278,541,594.23	245,228,798.22	527,770,043.74
Public Service Commission	10,599,000.00	-	-	10,599,000.00
Revenue Department	1,264,701.00	-	-	1,264,701.00
Road Ministry	21,658,466.65	387,861.00	-	22,046,327.65
Sport Ministry	125,697,063.95	350,000.00	350,000.00	125,697,063.95
2.Economic Infrastructure	337,198,228.23	6,856,310.20	-	344,054,538.43
DCS (Engineering Service)	246,503,159.20	6,856,310.20	-	253,359,469.40
Road Department	90,695,069.03	-	-	90,695,069.03
3.Social Infrastructure	36,330,211,219.76	12,880,275,940.32	1,975,930,245.00	47,234,556,915.08
Ayurveda Department	510,713,741.23	5,333,708.37	233,827,750.00	282,219,699.60
Education Department	33,401,503,018.54	3,400,650,257.73	-	36,802,153,276.27
Health Department	1,742,102,495.00	9,474,291,974.22	1,742,102,495.00	9,474,291,974.22
Probation & Child Care	675,891,964.99	-	-	675,891,964.99
4.Community Service	76,413,044.36	593,725.68	-	77,006,770.04
Co-op Department	44,165,728.01	593,725.68	-	44,759,453.69
Local Government	32,247,316.35	-	-	32,247,316.35
5.Agriculture	794,791,011.80	9,291,430.92	-	804,082,442.72
Agriculture Department	350,124,063.39	8,952,838.63	-	359,076,902.02
Animal Husbandry	444,666,948.41	338,592.29	-	445,005,540.70
6.Industrial	232,337,068.89	13,807,315.48	-	246,144,384.37
Industrial Development	232,337,068.89	13,807,315.48	-	246,144,384.37
Furniture & Office Equipment	2,524,911,055.40	186,489,464.07	96,699,588.98	2,614,700,930.49
1.Provincial Administration	325,038,471.24	61,850,359.95	90,307,374.62	296,581,456.57
Agriculture Ministry	10,433,027.90	215,000.00	959,000.00	9,689,027.90
Co-op Commission	2,286,211.93	-	112,900.00	2,173,311.93
Council Secretary	7,177,171.81	-	215,750.00	6,961,421.81
DCS (Administration)	8,213,728.15	722,770.00	347,376.55	8,589,121.60
DCS (Finance)	4,387,028.55	1,640,387.65	1,727,737.65	4,299,678.55
DCS (Personal & Training)	19,721,202.81	2,272,230.60	291,500.00	21,701,933.41
DCS (Planning)	8,746,814.54	21,125,614.50	-	29,872,429.04
Education Ministry	98,747,122.03	1,333,900.00	11,257.00	100,069,765.03
Governor Office	8,881,383.06	1,294,348.20	-	10,175,731.26
Health Ministry	111,490,125.19	30,751,409.00	86,337,033.42	55,904,500.77
Internal Audit Department	2,644,749.00	-	-	2,644,749.00
Public Service Commission	4,417,362.50	354,800.00	-	4,772,162.50
Revenue Department	4,419,895.10	292,805.00	-	4,712,700.10
Road Ministry	6,526,525.39	431,185.00	222,920.00	6,734,790.39
Sport Ministry	26,946,123.28	1,415,910.00	81,900.00	28,280,133.28
2.Economic Infrastructure	46,244,552.45	1,617,698.00	411,888.33	47,450,362.12
DCS (Engineering Service)	26,368,454.25	1,617,698.00	193,500.00	27,792,652.25
Irrigation department	4,480,831.21	-	195,888.33	4,284,942.88
Road Department	15,395,266.99	-	22,500.00	15,372,766.99
3.Social Infrastructure	2,057,929,530.32	117,382,307.62	5,444,678.05	2,169,867,159.89

Institute	Opening Balance	Additions	Deduction	Closing Balance
Ayurveda Department	26,349,693.17	2,087,099.00	32,325.00	28,404,467.17
Education Department	1,803,064,151.57	27,219,589.20	5,407,853.05	1,824,875,887.72
Health Department	210,145,387.94	86,528,649.42	-	296,674,037.36
Probation & Child Care	10,764,947.45	1,114,500.00	-	11,879,447.45
Social Service Department	7,605,350.19	432,470.00	4,500.00	8,033,320.19
4.Community Service	20,142,325.70	2,003,810.00	-	22,146,135.70
Co-op Department	8,304,135.67	1,711,360.00	-	10,015,495.67
Local Government	11,838,190.03	292,450.00	-	12,130,640.03
5.Agriculture	65,994,744.88	911,946.00	535,647.98	66,371,042.90
Agriculture Department	38,070,872.54	-	179,798.50	37,891,074.04
Animal Husbandry	20,831,813.98	148,804.00	-	20,980,617.98
Land Comissioner Department	7,092,058.36	763,142.00	355,849.48	7,499,350.88
6.Industrial	9,561,430.80	2,723,342.50	-	12,284,773.30
Industrial Development	9,561,430.80	2,723,342.50	-	12,284,773.30
Infrastructure	20,605,260,473.00	48,233,465.94	584,113.31	20,652,909,825.63
1.Provincial Administration	392,441,525.09	31,957,758.44	-	424,399,283.53
Education Ministry	392,441,525.09	31,957,758.44	-	424,399,283.53
2.Economic Infrastructure	20,189,031,128.37	13,102,809.96	584,113.31	20,201,549,825.02
Irrigation department	814,389,101.79	13,102,809.96	584,113.31	826,907,798.44
Road Department	19,374,642,026.58	-	-	19,374,642,026.58
5.Agriculture	23,787,819.54	3,172,897.54	-	26,960,717.08
Agriculture Department	15,104,000.00	-	-	15,104,000.00
Animal Husbandry	8,683,819.54	3,172,897.54	-	11,856,717.08
Land	24,676,209,094.58	3,582,043,666.00	123,746,310.00	28,134,506,450.58
1.Provincial Administration	1,981,010,364.88	-	123,579,340.00	1,857,431,024.88
DCS (Administration)	278,600,000.00	-	-	278,600,000.00
DCS (Personal & Training)	215,158,680.00	-	107,579,340.00	107,579,340.00
DCS (Planning)	23,150,000.00	-	-	23,150,000.00
Education Ministry	1,045,546,004.29	-	-	1,045,546,004.29
Governor Office	215,890,000.00	-	-	215,890,000.00
Health Ministry	32,000,000.00	-	16,000,000.00	16,000,000.00
Public Service Commission	34,165,680.59	-	-	34,165,680.59
Sport Ministry	136,500,000.00	-	-	136,500,000.00
2.Economic Infrastructure	650,629,560.00	-	-	650,629,560.00
DCS (Engineering Service)	400,553,560.00	-	-	400,553,560.00
Road Department	250,076,000.00	-	-	250,076,000.00
3.Social Infrastructure	21,027,544,220.29	3,582,043,666.00	166,970.00	24,609,420,916.29
Ayurveda Department	657,475,000.00	30,374,000.00	-	687,849,000.00
Education Department	19,964,332,250.29	-	-	19,964,332,250.29
Health Department	166,970.00	3,551,669,666.00	166,970.00	3,551,669,666.00
Probation & Child Care	405,570,000.00	-	-	405,570,000.00
4.Community Service	174,310,000.00	-	-	174,310,000.00
Co-op Department	157,000,000.00	-	-	157,000,000.00
Local Government	17,310,000.00	-	-	17,310,000.00
5.Agriculture	765,114,949.41	-	-	765,114,949.41
Agriculture Department	363,114,949.41	-	-	363,114,949.41
Animal Husbandry	402,000,000.00	-	-	402,000,000.00
6.Industrial	77,600,000.00	-	-	77,600,000.00
Industrial Development	77,600,000.00	-	-	77,600,000.00
Plant Machinery & Equipment	1,650,302,990.73	437,139,400.07	145,582,376.79	1,941,860,014.01
1.Provincial Administration	262,046,316.85	69,227,774.36	134,308,530.37	196,965,560.84
Agriculture Ministry	1,425,613.00	-	-	1,425,613.00
Co-op Commission	763,919.00	127,525.00	145,000.00	746,444.00

Institute	Opening Balance	Additions	Deduction	Closing Balance
Council Secretary	6,665,767.88	-	422,840.00	6,242,927.88
DCS (Administration)	2,920,605.00	2,048,443.31	39,300.00	4,929,748.31
DCS (Finance)	938,709.50	314,500.00	192,200.00	1,061,009.50
DCS (Personal & Training)	6,829,928.00	1,248,621.00	1,328,621.00	6,749,928.00
DCS (Planning)	1,535,750.00	62,090.00	-	1,597,840.00
Education Ministry	66,565,350.46	3,405,462.61	10,300.00	69,960,513.07
Governor Office	4,894,300.51	594,800.00	-	5,489,100.51
Health Ministry	152,777,793.72	60,627,633.44	131,603,836.09	81,801,591.07
Internal Audit Department	775,220.00	-	-	775,220.00
Public Service Commission	1,736,032.50	-	-	1,736,032.50
Revenue Department	1,059,955.00	256,220.00	-	1,316,175.00
Road Ministry	1,963,982.28	38,500.00	550,533.28	1,451,949.00
Sport Ministry	11,193,390.00	503,979.00	15,900.00	11,681,469.00
2.Economic Infrastructure	94,611,161.74	9,060,232.10	223,350.00	103,448,043.84
DCS (Engineering Service)	51,615,140.99	7,734,234.10	-	59,349,375.09
Irrigation department	1,472,071.00	1,325,998.00	30,000.00	2,768,069.00
Road Department	41,523,949.75	-	193,350.00	41,330,599.75
3.Social Infrastructure	1,214,044,894.28	354,437,536.61	10,687,596.42	1,557,794,834.47
Ayurveda Department	12,116,248.55	3,386,297.40	-	15,502,545.95
Education Department	227,737,998.01	24,885,134.12	2,206,410.00	250,416,722.13
Health Department	969,368,759.72	326,125,610.09	8,481,186.42	1,287,013,183.39
Probation & Child Care	2,250,000.00	-	-	2,250,000.00
Social Service Department	2,571,888.00	40,495.00	-	2,612,383.00
4.Community Service	13,568,397.00	920,268.00	292,300.00	14,196,365.00
Co-op Department	2,441,600.00	731,000.00	292,300.00	2,880,300.00
Local Government	11,126,797.00	189,268.00	-	11,316,065.00
5.Agriculture	53,398,742.65	2,123,260.00	70,600.00	55,451,402.65
Agriculture Department	43,592,566.01	234,000.00	70,600.00	43,755,966.01
Animal Husbandry	8,514,956.64	924,400.00	-	9,439,356.64
Land Comissioner Department	1,291,220.00	964,860.00	-	2,256,080.00
6.Industrial	12,633,478.21	1,370,329.00	-	14,003,807.21
Industrial Development	12,633,478.21	1,370,329.00	-	14,003,807.21
Vehicle	2,187,433,194.73	88,979,060.68	114,245,857.87	2,162,166,397.54
1.Provincial Administration	725,233,119.80	61,364,565.28	105,765,367.85	680,832,317.23
Agriculture Ministry	66,748,161.68	5,650,000.00	-	72,398,161.68
Co-op Commission	1,450,000.00	-	-	1,450,000.00
Council Secretary	65,360,829.00	-	7,350,450.00	58,010,379.00
DCS (Administration)	50,962,077.00	8,650,000.00	9,019,500.00	50,592,577.00
DCS (Finance)	5,500,000.00	-	-	5,500,000.00
DCS (Personal & Training)	15,504,944.50	3,500,000.00	3,875,000.00	15,129,944.50
DCS (Planning)	12,593,150.10	6,544,832.00	-	19,137,982.10
Education Ministry	167,894,562.60	7,350,450.00	2,700,000.00	172,545,012.60
Governor Office	58,266,723.39	18,965,000.00	16,453,382.00	60,778,341.39
Health Ministry	56,937,658.00	-	-	56,937,658.00
Internal Audit Department	12,052,000.00	-	-	12,052,000.00
Public Service Commission	25,707,000.00	4,770,000.00	5,927,000.00	24,550,000.00
Revenue Department	10,100,000.00	-	-	10,100,000.00
Road Ministry	92,470,313.72	5,729,283.28	49,490,035.85	48,709,561.15
Sport Ministry	83,685,699.81	205,000.00	10,950,000.00	72,940,699.81
2.Economic Infrastructure	210,521,245.51	340,000.00	-	210,861,245.51
DCS (Engineering Service)	95,313,015.23	340,000.00	-	95,653,015.23
Irrigation department	18,450,000.00	-	-	18,450,000.00
Road Department	96,758,230.28	-	-	96,758,230.28

Institute	Opening Balance	Additions	Deduction	Closing Balance
3.Social Infrastructure	947,595,112.10	18,462,075.00	-	966,057,187.10
Ayurveda Department	30,437,788.00	-	-	30,437,788.00
Education Department	94,360,000.00	8,972,075.00	-	103,332,075.00
Health Department	767,798,424.10	-	-	767,798,424.10
Probation & Child Care	27,008,900.00	-	-	27,008,900.00
Social Service Department	27,990,000.00	9,490,000.00	-	37,480,000.00
4.Community Service	59,329,800.00	-	-	59,329,800.00
Co-op Department	22,700,000.00	-	-	22,700,000.00
Local Government	36,629,800.00	-	-	36,629,800.00
5.Agriculture	215,324,482.25	8,270,000.00	-	223,594,482.25
Agriculture Department	76,064,895.85	4,250,000.00	-	80,314,895.85
Animal Husbandry	125,209,586.40	4,020,000.00	-	129,229,586.40
Land Comissioner Department	14,050,000.00	-	-	14,050,000.00
6.Industrial	29,429,435.07	542,420.40	8,480,490.02	21,491,365.45
Industrial Development	29,429,435.07	542,420.40	8,480,490.02	21,491,365.45
Grand Total	93,033,150,288.86	17,696,989,342.38	4,732,789,655.18	105,997,349,976.07