

**FINANCIAL STATEMENTS | 2021 | FOR THE YEAR ENDED
31ST DECEMBER 2021**

UVA PROVINCIAL COUNCIL



**DEPARTMENT OF ACCOUNTS & PAYMENTS
OFFICE OF THE DEPUTY CHIEF SECRETARY (FINANCE MANAGEMENT)
UVA PROVINCE**

Uva Provincial Council

Financial Reporting 2021

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Uva Provincial Council
Statement of Financial Performance for the Year ended 31st December 2021

Budget /Revised Estimates 2021 Rs.	Description	Note	Year	
			2021 Rs.	2020 Rs.
	REVENUE			
	Central Government Revenue			
25,246,000,000.00	Grants -Block Grants	1	25,246,000,000.00	23,597,000,000.00
4,825,944,664.18	Grants- Capital	2	3,038,059,500.00	1,874,000,000.00
59,047,248.50	Other Capital Grant	2.1	59,047,248.50	5,441,741.50
700,000,000.00	Tax Revenue	3	522,113,189.22	608,752,836.98
	Provincial Revenue			
1,068,220,000.00	Tax Revenue	4	991,212,838.20	922,399,374.42
571,780,000.00	Non-tax Revenue	5	612,779,707.86	500,893,829.31
32,470,991,912.68	Total Revenue		30,469,212,483.78	27,508,487,782.21
	EXPENDITURE	6		
22,686,147,768.00	Personal Emoluments		21,985,850,940.10	20,843,191,641.74
2,843,315,300.00	Other Goods & Services		2,471,222,014.14	1,624,921,150.93
2,615,570,154.00	Transfers and Grants		2,264,009,600.02	2,232,505,250.77
30,820,401.09	Other Recurrent Expenditure		30,225,148.09	74,822.58
	Depreciation		4,597,536,722.97	4,367,103,535.76
28,175,853,623.09	Total Recurrent Expenditure		31,348,844,425.32	29,067,796,401.78
	Development Expenditure (Recurrent Nature)	7	1,326,350,852.35	309,450,926.71
-	Total Expenditure		32,675,195,277.67	29,377,247,328.49
	Excess of Revenue over Expenditure		(2,205,982,793.89)	(1,868,759,546.28)

UVA Provincial Council
Statement of Cash Flow for the Year ended 31st December 2021

Description	Year	
	2021 (Rs.)	2020 (Rs.)
Cash flow form Operating activities		
Grant Received from Central Government-Block grant	25,246,000,000.00	23,597,000,000.00
Grant Received from Central Government-grant (capital)	3,038,059,500.00	1,874,000,000.00
Grant Received from (UNDP)	59,047,248.50	5,441,741.50
Central Government - Tax Receipt	522,113,189.22	608,752,836.98
Provincial - Tax Receipt	991,212,838.20	922,399,374.42
Provincial - Non - Tax Receipt	612,779,707.86	500,893,829.31
Total (a)	30,469,212,483.78	27,508,487,782.21
Less - Cash disbursed for Operating Activities:		
Personal Emoluments	22,119,155,226.14	20,990,599,437.40
Goods and Services,	2,449,763,814.35	1,874,074,256.92
Grant & Transfer Payments	2,267,955,962.16	2,291,921,414.46
Other Recurrent Expenditure	30,225,148.09	74,822.58
Development Expenditure (Excluding Capitalization)	1,190,370,532.43	795,303,267.41
Total Cash disbursed to Operations (b)	28,057,470,683.17	25,951,973,198.77
Interest paid		
Net Cash flow from Operating Activities c = (a-b)	2,411,741,800.61	1,556,514,583.44
Cash Flows from Investing Activities		
Total Cash flow from Investing Activities (d)		
Less - Cash was disbursed for :		
Purchase/ Const...n of physical Assets & Other Inv. Activities	1,946,735,275.63	1,063,322,974.20
Total Cash disbursed to Investing Activities (e)	1,946,735,275.63	1,063,322,974.20
Net Cash flow from Investing Activities f)=(d) - (e)	(1,946,735,275.63)	(1,063,322,974.20)
Cash Flows from Financing Activities		
Total Cash received form Financing Activities (h)	4,328,403,489.45	5,060,255,278.19
Less : Cash disbursed for :		
Total Cash dicbursed to Financing activities (i)	3,989,920,763.63	4,736,256,681.13
Net cash flow from financing Activities (j) = (h) - (i)	338,482,725.82	323,998,597.06
Net Movement in Cash (k) = (c)+(f)+(j)	803,489,250.80	817,190,206.30
Cash & Cash Equivalent Balance as at 01st January 2020	1,145,196,757.09	328,006,550.79
Cash & Cash Equivalent Balance as at 31st December 2021	1,948,686,007.89	1,145,196,757.09

Uva Provincial Council
Statement of Financial Position as at 31st December 2021

Description	Note	Year	
		2021 Rs.	2020 Rs.
Assets			
Non-Current Assets			
Property , Plant & Equipment	8	89,129,808,233.01	89,499,929,202.72
Investment Contingency Fund		14,307,121.75	13,405,890.73
Total non- Current Assets		89,144,115,354.76	89,513,335,093.45
Receivable Accounts from Provincial Depts.& Ministries	9	10,439,238.64	40,566,156.73
Current Assets			
Loans to Provincial Public Officers	10	625,716,478.39	592,083,195.90
Imprested Accounts of Provincial Depts.& Ministries	11	26,047,543.44	25,340,184.57
Authorized Advance Account Activities	12	4,816,374.34	4,777,252.55
Prepayments	13	1,160,965.36	1,183,887.08
Working Progress	14	81,632,002.11	117,036,756.16
Cash & Cash Equivalent	15	1,948,686,007.73	1,145,196,757.09
Total Current Assets		2,688,059,371.37	1,885,618,033.35
Total Assets		91,842,613,964.77	91,439,519,283.53
Funds and Liabilities			
Accumulated Funds and Reserves			
Contributed Capital		102,080,382,273.51	100,291,011,844.95
Contingency Fund		14,307,121.75	13,405,890.73
Surplus/Deficit Reserves		(11,896,268,680.44)	(9,634,938,615.81)
Depreciation on Reserve		19,151,105.52	6,336,944.30
		90,217,571,820.34	90,675,816,064.16
Long-Term Liabilities			
Financial Leasing - Vehical	16	16,771,367.49	27,090,485.68
Current Liabilities			
Financial Leasing - Vehical	17	10,319,118.20	9,153,821.66
Deposit Accounts	18	742,495,946.40	403,135,317.95
Payable / Accrued Expenditure	19	855,455,712.51	324,323,594.07
Total Liabilities		1,608,270,777.11	736,612,733.69
Total Funds and Liabilities		91,842,613,964.93	91,439,519,283.53

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


Director (Account & Payment)
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)
Uva Provincial Council, Badulla


Chief Secretary
Provincial Council (Uva)
Date
P. B. WIJAYARATHNE
Chief Secretary of Uva Province
Uva Provincial Council
Badulla.

UVA Provincial Council
Statement of Changes in the Net Assets/ Equity for Year ended 31st December 2021

(Rs)

Description	Contributed Capital	Contingency Fund	Reserve	Surplus/Deficit Account	Total
Balance as at 1st January 2020	100,291,011,844.95	13,405,890.73	6,336,944.30	(7,821,395,993.24)	92,489,358,686.73
Ajustment for pub officer Advancs acc				(180,151.00)	(180,151.00)
Ajustment for pub officer Advancs acc				10,682.18	10,682.18
Authorized Advance Account Activities				39,121.79	39,121.79
Surplus/Deficit for the period 2020				(1,868,759,546.28)	(1,868,759,546.28)
Balance as at 31st December 2020	100,291,011,844.95	13,405,890.73	6,336,944.30	(9,690,285,886.55)	90,620,468,793.42
Changes in Net Equity/ Assets for 2021					-
Add New identify Asset - Before 2020	778,769,750.11				778,769,750.11
Add Assets Correction (+)	345,814,993.42				345,814,993.42
Ded Assets Correction (-)	(12,329,790.40)				(12,329,790.40)
Add Non Cash Transfer Assets	1,741,258,084.04				1,741,258,084.04
Ded Non Cash Transfer Assets & Dispose	(1,063,987,558.51)				(1,063,987,558.51)
Ded Leasing Liabilities	(155,050.10)				(155,050.10)
Surplus/Deficit for the period 2021				(2,205,982,793.89)	(2,205,982,793.89)
Depreciation on Reserve	-		12,814,161.22		12,814,161.22
Add Interest on Contingency Fund investment		901,231.02			901,231.02
Balance as at 31st December 2021	102,080,382,273.51	14,307,121.75	19,151,105.52	(11,896,268,680.44)	90,217,571,821.29

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 center.
- 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

- d) Tax Revenue
- e) 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 Equipment (PPE)

5.1 Property, Plant and Equipment 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 Equipment:

Furniture and Office Equipment 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.
4. Uva Provincial Council Records all newly acquired & transferred fixed assets into the asset value & remove all the disposal or transfer of fixed assets from fixed Asset's value.

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 & Equipment	12.5%
Motor Vehicles	10%
Office Furniture & Equipment	10%
Infrastructures	12.5%

A full year amount of depreciation is recognized in the year of acquisition & does not calculate any depreciation for disposal Year.

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 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. 610 million remaining as at 31st December 2021.
2. The amount of Rs. 64,387,218.54 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. 83,647,963.00 under the Department of Revenue are to be received.
4. Commercial Advanced Account.

Ad.Acc. No	Description	Annual Profit & lost - 2021	Accumulated Profit - 2021
70402	Education Ministry -Press	29,019,268.94	39,995,326.19
72602	DCS (Engineering Service) -Mechanical workshop	20,161,855.56	38,144,395.28
71402	Agriculture Development -Okkampitiya Farm	14,538,095.08	34,612,606.28
71502	Animal Husbandry-Animal Farm	2,551,290.37	(66,634,181.03)
71802	Industrial Development- Art Line Textile	107,504.20	(255,777.78)
71803	Industrial Development- Carpentry School	1,130,491.41	1,662,992.43
71804	Industrial Development-Light Engineering	615,770.65	495,722.59
71805	Industrial Development-Textile	4,272,848.46	8,606,419.52

Notes for the Statement of Financial Performance

NOTE -1 Central government grant - recurrent

(Rs)

Month	From Whom	Amount
January	Mini. of Provincial Council	2,067,160,000.00
February	Mini. of Provincial Council	2,067,160,000.00
March	Mini. of Provincial Council	2,067,160,000.00
April	Mini. of Provincial Council	2,067,160,000.00
May	Mini. of Provincial Council	2,067,160,000.00
June	Mini. of Provincial Council	2,067,160,000.00
July	Mini. of Provincial Council	2,507,160,000.00
August	Mini. of Provincial Council	2,067,176,000.00
September	Mini. of Provincial Council	2,067,176,000.00
October	Mini. of Provincial Council	2,069,176,000.00
November	Mini. of Provincial Council	2,066,176,000.00
December	Mini. of Provincial Council	2,066,176,000.00
Total		25,246,000,000.00

Note - 2 Central government grant - capital

(Rs)

Month	CBG	PSDG	World Bank - Health	Total
January	-	-	-	-
February	-	-	150,000,000.00	150,000,000.00
March	58,300,000.00	291,500,000.00	-	349,800,000.00
April	-	-	-	-
May	-	-	100,000,000.00	100,000,000.00
June	-	-	-	-
July	-	-	-	-
August	26,235,000.00	131,175,000.00	-	157,410,000.00
September	-	-	-	-
October	119,515,000.00	657,575,000.00	220,000,000.00	997,090,000.00
November	-	101,000,000.00	-	101,000,000.00
December	104,214,000.00	988,545,500.00	90,000,000.00	1,182,759,500.00
Total	308,264,000.00	2,169,795,500.00	560,000,000.00	3,038,059,500.00

Note - 2.1 Other Capital Grant

Month	Amount
UNDP Project	59,047,248.50

Note -3 Central government Tax Revenue

(Rs)

Budget 2020	Revenue code	Revenue Title	Actual	
			2021	2020
595,000,000.00	10.02.07.00	Stamp Duty on Transfer of property	469,926,256.49	416,717,000.56
5,000,000.00	10.02.12.00	Nation Building Tax	9,521,751.73	136,434,914.12
100,000,000.00	10.02.05.04	Fees under Motor Traffic Act and other Receipts	42,665,181.00	55,600,922.30
700,000,000.00		Total	522,113,189.22	608,752,836.98

NOTE - 4 Provincial Revenue Tax Revenue

Budget 2021	Revenue code	Revenue Title	Year	
			2021	2020
1,000,000.00	10.02.04.02	Arrack Tavern Rent	2,675,340.00	2,491,500.00
37,000,000.00	10.02.04.03	Toddy Tavern Rent	23,277,595.00	28,528,900.00
150,000.00	10.02.04.04	Toddy Tapping License Fees	30,700.00	82,575.00
55,700,000.00	10.02.04.05	Local Liquor License Fees	26,359,452.97	44,360,724.79
18,000,000.00	10.02.04.07	Foreign Liquor License Fees	6,692,517.00	12,147,988.49
150,000.00	10.02.04.10	Fine on Lilquor	11,700.00	25,400.00
370,000,000.00	10.02.07.01	Stamp Duty on Transfer of property	444,106,516.22	360,533,585.59
100,000.00	10.02.09.00	Turnover Tax	4,000.00	15,000.00
-	10.03.01.01	License Fees For Motor Vehicles	-	-
586,000,000.00	10.03.01.02	License Fees For Motor Vehicles	488,021,017.01	474,142,170.55
-	10.03.07.09	Other Licenses	-	-
120,000.00	10.03.07.10	Charges From Pawn Brocks	34,000.00	71,530.00
1,068,220,000.00		Total	991,212,838.20	922,399,374.42

NOTE - 5 Provincial Revenue Non Tax Revenue

Budget 2021	Revenue code	Revenue Title	Year	
			2021	2020
26,250,000.00	20.02.01.01	Rent on Government Building and Housing	27,225,355.67	27,892,881.83
43,000,000.00	20.02.01.05	Transfer of Land under land Ordinance	120,909,833.96	49,950,339.94
45,000,000.00	20.02.02.02	Interest on Provincial Council officers Advance Account	25,965,133.27	25,669,228.66
20,000.00	20.02.02.03	Interest on Investment	32,564,179.75	6,936,588.09
-	20.03.01.00	Department Sale	-	-
410,000.00	20.03.02.06	Fees under Fauna and Flora Protection Act.	259,650.00	400,750.00
4,916,000.00	20.03.02.13	Examination and Other Fees	1,394,150.00	6,026,550.00
4,500,000.00	20.03.02.14	Fees under MotorTaffic Act and other Receipts	3,260,680.00	3,273,400.00
8,500,000.00	20.03.02.18	Fees relevant to the Department of Agriculture	4,125,538.71	4,524,663.32
1,700,000.00	20.03.02.21	Tourism Related income	150,600.00	230,800.00
28,000,000.00	20.03.02.22	Profit from Commercial Advance Accounts	26,808,191.68	17,225,792.65
6,000,000.00	20.03.02.23	Receipts from Dept. of Animal Production and Health	4,046,873.34	5,027,999.57
15,500,000.00	20.03.02.24	Charges - Health Services	2,857,033.61	16,961,609.06
1,200,000.00	20.03.02.29	Chargers under Registration of Businesses	1,355,815.00	1,576,946.00
-	20.03.02.30	Tax on Minerals	156,882.75	139,075.00
125,759,000.00	20.03.02.99	Sundries	167,765,057.44	91,813,462.24
220,000,000.00	20.03.03.01	Court Fine	159,214,832.91	212,025,247.97
40,000,000.00	20.03.03.04	Fines From Motor Vehicles	34,233,657.00	30,698,655.00
300,000.00	20.03.03.05	Fines Under Registration of Business Act	379,752.77	401,902.48
-	20.03.99.00	Other receipts	-	-
50,000.00	20.06.02.01	Sales Of Capital Assets- Vehicles	-	-
50,000.00	20.06.02.02	Sales Of Capital Assets - Others	103,870.00	51,482.50
625,000.00	20.03.01.01	Sales of Scrap/Salvage Items	2,620.00	66,455.00
571,780,000.00		Total	612,779,707.86	500,893,829.31

NOTE -6 Expenditure

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

Revised Budget 2021	Object Code	Object Title	Year	
			2021 (Rs)	2020 (Rs)
	Personal Emolument			
15,333,713,101.00	1001	Salaries & Wages	14,975,344,130.79	14,576,434,195.85
2,495,432,300.00	1002	Overtime & Holiday Pay	2,307,195,973.96	1,769,155,080.48
4,857,002,367.00	1003	Other Allowances	4,703,310,835.35	4,497,602,365.41
22,686,147,768.00		Total	21,985,850,940.10	20,843,191,641.74
	Object code wise classification of other goods and services			
	Travelling Expenditure			
226,689,047.00	1101	Domestic	215,841,570.87	191,893,261.89
1,350,000.00	1102	Foreign	617,826.65	2,160,724.13
228,039,047.00		Total (a)	216,459,397.52	194,053,986.02
	Supplies			
77,749,833.00	1201	Stationery and Office Requisites	70,709,467.05	56,082,496.78
229,813,900.00	1202	Fuel	201,225,914.96	166,276,532.89
229,258,500.00	1203	Diets and Uniforms	233,317,931.22	165,344,471.50
212,780,000.00	1204	Medical Supplies	194,667,025.00	146,170,447.99
59,325,526.00	1205	Other Supplies	50,562,453.89	37,300,199.83
808,927,759.00		Total (b)	750,482,792.12	571,174,148.99
	Maintenance Expenditure			
203,194,425.00	1301	Vehicles	169,820,823.65	145,756,264.79
60,063,700.00	1302	Plant and Machinery	56,698,316.26	37,995,756.44
231,457,310.00	1303	Buildings & Structures	224,920,087.66	139,907,778.11
150,000,000.00	1305	Quality Inputs	131,424,763.35	2,953,210.50
644,715,435.00		Total (c)	582,863,990.92	326,613,009.84
	Services			
17,640,000.00	1401	Transport	8,436,966.59	5,324,484.50
45,041,172.00	1402	Postal & Communication	34,445,610.55	32,451,431.92
137,838,150.00	1403	Electricity & Water	126,376,388.69	109,561,963.88
12,077,356.00	1404	Rent , Rates & Local Taxes	11,080,591.93	9,327,557.09
2,575,000.00	1406	Interest Payment for Leasing Vehicles	2,312,288.00	2,557,197.87
-	1407	Capital carrying cost of government lands & Building	-	-
946,461,381.00	1409	Other	738,763,987.82	373,857,370.83
1,161,633,059.00		Total (d)	921,415,833.58	533,080,006.09
2,843,315,300.00		Total (a+b+c+d)	2,471,222,014.14	1,624,921,150.93
	Object code wise classification of Transfers, Grants			
369,200,000.00	1501	Welfare Programmes	313,798,716.30	298,890,197.39
1,492,620,000.00	1503	Public Institutions	1,485,901,618.43	1,363,028,198.21
590,000,000.00	1504	Development Subsidies	325,705,278.52	413,000,983.79
163,750,154.00	1506	Property Loan Interest to Public Servants	138,603,986.77	157,585,871.38
2,615,570,154.00		Total	2,264,009,600.02	2,232,505,250.77
	Other Recurrent			
30,685,401.09	1701	Losses & Write-off	30,090,211.09	74,822.58
135,000.00	1702	Contingency Services	134,937.00	
-	1703	Implementation of the official Language Policy	-	-
		Total	30,225,148.09	74,822.58
30,820,401.09		Total	4,597,536,722.97	4,367,103,535.76
28,175,853,623.09		Grand Total Recurrent Expenditure	31,348,844,425.32	29,067,721,579.20

NOTE -7 Development Expenditure

Object code wise classification of public developing expenditure

Object code	Object Title	Year	
		2021 Rs	2020 Rs
	Expenditure on Rehabilitation and Improvement of capital assets		
2001	Buildings and Structures	159,090,606.85	19,015,319.30
2002	Plant, Machinery and Equipment	373,985.00	488,744.60
2003	Vehicles	26,144,043.20	1,331,259.64
2004	Infrastructure	496,592,070.57	134,603,269.53
	Total (a)	682,200,705.62	155,438,593.07
	Acquisition of capital Assets		
2101	Vehicles	-	271,466.00
2102	Furniture & Office Equipments	2,692,057.25	12,329,474.78
2103	Plant, Machinery and Equipment	4,435,370.00	6,000,703.45
2104	Buildings and structures	108,387,947.77	5,500,676.71
2105	Lands and Land Improvements	10,154,602.02	4,427,442.99
2106	Software Development	1,787,963.00	11,130,970.00
2108	Interest Payments for Vehicles Procured under Financial Leasing	3,926,729.24	4,914,161.76
2109	Infrastructure	112,413,808.35	23,325,061.06
	Total (b)	243,798,477.63	67,899,956.75
	Capacity Building		
2401	Staff Training	57,864,680.24	15,914,407.16
	Total (c)	57,864,680.24	15,914,407.16
	Other Capital Expenditure		
2502	Other investment	-	-
2503	Contingency Services	43,253,848.71	6,186,758.04
2505	Procurement Preparedness		
2507	Research and Development	299,233,140.15	64,011,211.69
	Total (d)	342,486,988.86	70,197,969.73
	Grand Total Capital Expenditure (a+b+c+d)	1,326,350,852.35	309,450,926.71

NOTE -08 Property Plant and Equipment

Cost

Description	land	Building	Vehicle	Furniture & Office Equipment	Plant Machinery & Equipment	Infrastructure	Total
Balance as at 1-1-2021	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
Correction (+)			220,475,000.00	84,428,126.30	40,911,867.12		345,814,993.42
Correction (-)			11,955,000.00	242,500.00	132,290.40		12,329,790.40
New Identify Before 2020	156,197,500.00	517,234,861.11	101,550,000.00	3,787,389.00			778,769,750.11
01/01/2021	28,290,703,950.58	51,008,441,218.93	2,472,236,397.54	2,702,673,945.79	1,982,639,590.73	20,652,909,825.63	107,109,604,929.20
Add 2021	-	2,288,638,218.94	80,950,000.00	228,665,796.76	473,111,692.19	1,163,029,096.59	4,234,394,804.48
Ded 2021	-	758,324,135.76	12,270,000.00	89,956,204.67	203,437,218.08	-	1,063,987,558.51
Total as at 31-12-2021	28,290,703,950.58	52,538,755,302.11	2,540,916,397.54	2,841,383,537.88	2,252,314,064.84	21,815,938,922.22	110,280,012,175.17

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

Depreciation

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
Correction (+)	-	-	22,047,500.00	8,442,812.63	5,113,983.39	-	35,604,296.02
Correction (-)	-	-	1,195,500.00	24,250.00	16,536.30	-	1,236,286.30
New Identify Before 2020	-	10,344,697.22	10,155,000.00	378,738.90	-	-	20,878,436.12
01/01/2021	-	3,591,226,245.18	881,810,602.34	999,934,215.99	875,654,311.11	10,204,041,844.58	16,552,667,219.19
Add 2021	-	1,065,941,588.76	255,318,639.75	293,133,974.25	306,968,910.37	2,726,992,365.28	4,648,355,478.41
Ded 2021	-	15,166,482.72	1,227,000.00	8,995,620.47	25,429,652.26	-	50,818,755.44
Total as at 31-12-2021	-	4,642,001,351.22	1,135,902,242.10	1,284,072,569.78	1,157,193,569.21	12,931,034,209.85	21,150,203,942.16

Carrying amounts

Balance as at 31-12-2021	land	Building	Vehicle	Furniture & Office Equipment	Plant Machinery & Equipment	Infrastructure	Total
Balance as at 31-12-2021	28,290,703,950.58	47,896,753,950.89	1,405,014,155.44	1,557,310,968.10	1,095,120,495.63	8,884,904,712.37	89,129,808,233.01

NOTE -9 Receivable Accounts from provincial Dept.& Ministries

Description	Opening Balance 1/1/2021	Sum of DR 2021	Sum of CR 2021	Balance As At 31-12-2021
Agriculture Ministry (Seed Potatoes Account)	40,125,167.22	-	30,126,918.09	9,998,249.13
Disappearance of Agriculture Department	440,989.51	-	-	440,989.51
Total	40,566,156.73	-	30,126,918.09	10,439,238.64

NOTE -10

Loans to Provincial Public Officers

(A)

Institute	Receivables							Payables		Balance
	Acc.No	Debitors	Transfer out	Death	Interdic and Others	Pension	Total	Creditors	Others	
Governor Office	70001	2,878,121.00	297,080.64	-	-	-	3,175,201.64	9,000.00		3,166,201.64
Council Secretary	70101	3,461,460.00	-	-	-	-	3,461,460.00	-		3,461,460.00
Public Service Commission	70201	1,555,901.00	-	-	-	-	1,555,901.00	-	0.21	1,555,900.79
Co-op Commission	70301	1,122,057.00	-	-	19,681.00	137,349.26	1,279,087.26	-		1,279,087.26
Education Ministry	70401	14,364,870.44	267,196.94	(1,000.00)	-	169,772.00	14,800,839.38	-		14,800,839.38
Sport Ministry	70501	5,374,014.75	88,484.00	-	-	300,788.00	5,763,286.75	64,352.00		5,698,934.75
Agriculture Ministry	70601	5,046,590.00	356,786.00	-	-	-	5,403,376.00	-	17,902.24	5,385,473.76
Health Ministry	70701	4,367,727.31	144,839.00	-	47,600.00	-	4,560,166.31	-		4,560,166.31
Road Ministry	70801	4,369,266.50	429,663.84	-	-	-	4,798,930.34	606,961.50		4,191,968.84
DCS (Personal & Training)	70901	3,288,920.48	104,404.00	-	-	-	3,393,324.48	274,050.00		3,119,274.48
Health Department	71001	95,096,607.55	36,424,109.81	726,003.18	1,519,051.32	2,191,016.83	135,956,788.69	8,149,309.55		127,807,479.14
Education Department	71101	345,428,149.68	19,961,392.13	1,533,031.48	2,316,586.90	11,242,740.83	380,481,901.02	28,260,389.32	12,715,477.27	339,506,034.43
Local Government	71201	7,868,824.00	-	-	117,145.00	-	7,985,969.00	6,240.00		7,979,729.00
Co-op Department	71301	5,141,297.00	165,500.00	-	-	45,070.00	5,351,867.00	-	3,840.80	5,348,026.20
Agriculture Department	71401	8,701,248.45	713,304.00	-	304,870.00	394,425.50	10,113,847.95	63,930.00		10,049,917.95
Animal Husbandry	71501	8,928,589.00	793,264.77	-	800.00	115,545.00	9,838,198.77	161,130.00		9,677,068.77
Land Commissioner	71601	4,208,661.00	218,275.00	-	-	-	4,426,936.00	-		4,426,936.00
Irrigation Department	71701	2,538,088.00	10,236.00	-	-	155,984.00	2,704,308.00	-		2,704,308.00
Industrial Development	71801	7,514,998.00	185,450.00	-	339,229.00	18,730.00	8,058,407.00	8,333.15		8,050,073.85
Ayurveda Department	72101	8,734,788.11	1,285,003.69	-	65,552.00	272,670.26	10,358,014.06	607,320.61		9,750,693.45
Probation & Child Care	72201	4,742,465.75	-	-	-	-	4,742,465.75	-		4,742,465.75
Social Service Department	72301	3,744,406.91	119,081.74	-	-	63,200.00	3,926,688.65	137,200.00		3,789,488.65
DCS (Engineering Service)	72601	16,307,959.46	902,714.15	-	263,352.00	657,718.80	18,131,744.41	1,201,765.50		16,929,978.91
Revenue Department	72701	1,977,742.49	3,124.00	-	-	-	1,980,866.49	-		1,980,866.49
Road Department	73101	9,572,648.60	188,074.86	-	-	4,784.00	9,765,507.46	1,354,686.15		8,410,821.31
DCS (Finance)	73601	3,283,384.00	-	101,970.00	-	-	3,385,354.00	-		3,385,354.00
DCS (Planning)	73701	5,237,750.78	620,131.39	102,860.00	-	211,431.00	6,172,173.17	50.01		6,172,123.16
DCS (Administration)	73801	3,848,697.00	-	-	-	-	3,848,697.00	-		3,848,697.00
Internal Audit Department	73901	3,856,179.12	80,930.00	-	-	-	3,937,109.12	-		3,937,109.12
Total		592,561,413.38	63,359,045.96	2,462,864.66	4,993,867.22	15,981,225.48	679,358,416.70	40,904,717.79	12,737,220.52	625,716,478.39

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

Institute	Opening Balance 01-01-2021	Debit 2021	Credit 2021	Balance as at 31-12-2021
Governor Office	1,856,256.12	3,224,546.00	1,914,600.48	3,166,201.64
Council Secretary	4,402,769.00	1,027,680.00	1,968,989.00	3,461,460.00
Public Service Commission	1,393,683.39	1,200,000.00	1,037,782.60	1,555,900.79
Co-op Commission	1,454,525.26	700,000.00	875,438.00	1,279,087.26
Education Ministry	14,459,017.96	7,860,700.58	7,518,879.16	14,800,839.38
Sport Ministry	6,097,210.75	4,509,563.00	4,907,839.00	5,698,934.75
Agriculture Ministry	4,364,531.76	4,081,800.00	3,060,858.00	5,385,473.76
Health Ministry	4,185,307.31	2,542,295.00	2,167,436.00	4,560,166.31
Road Ministry	3,869,463.84	3,200,000.00	2,877,495.00	4,191,968.84
DCS (Personal & Training)	2,742,670.28	2,658,870.00	2,282,265.80	3,119,274.48
Health Department	121,324,912.46	91,307,574.55	84,825,007.87	127,807,479.14
Education Department	319,570,359.63	320,405,121.51	300,469,446.71	339,506,034.43
Local Government	8,784,424.33	5,540,637.48	6,345,332.81	7,979,729.00
Co-op Department	4,818,275.00	4,456,035.00	3,926,283.80	5,348,026.20
Agriculture Department	9,933,310.72	8,491,643.55	8,375,036.32	10,049,917.95
Animal Husbandry	7,690,297.09	8,782,853.00	6,796,081.32	9,677,068.77
Land Commissioner	4,508,585.27	3,084,916.00	3,166,565.27	4,426,936.00
Irrigation Department	2,231,925.00	2,312,724.04	1,840,341.04	2,704,308.00
Industrial Development	7,487,765.67	6,021,482.32	5,459,174.14	8,050,073.85
Ayurveda Department	8,634,878.16	9,233,290.00	8,117,468.87	9,750,699.29
Probation & Child Care	4,598,678.75	3,611,643.00	3,467,861.84	4,742,459.91
Social Service Department	3,753,442.97	3,575,220.00	3,539,174.32	3,789,488.65
DCS (Engineering Service)	17,375,367.40	10,217,135.00	10,662,523.49	16,929,978.91
Revenue Department	1,399,388.47	1,732,900.00	1,151,421.98	1,980,866.49
Road Department	8,218,926.31	5,699,523.00	5,507,628.00	8,410,821.31
DCS (Finance)	3,400,878.00	2,009,900.00	2,025,424.00	3,385,354.00
DCS (Planning)	6,653,465.16	3,698,700.00	4,180,042.00	6,172,123.16
DCS (Administration)	3,380,746.00	4,401,497.52	3,933,546.52	3,848,697.00
Internal Audit Department	3,492,133.84	2,081,929.00	1,636,953.72	3,937,109.12
Divisional Administration **	-			-
Total	592,083,195.90	527,670,179.55	494,036,897.06	625,716,478.39

NOTE 11 Imprested Accounts of Provincial Ministries & Departments**Unsettled Imprest as at 31st December 2021****Ministries & Departments**

Institute	Opening Balance 01-01-2021	Debit 2021	Credit 2021	Balance as at 31-12-2021
Animal Husbandry	50,000.00		12,000.00	38,000.00
DCS (Planning)	5,284,468.89		5,284,468.89	-
DCS (Finance)	50,000.00		50,000.00	-
DCS (Engineering Service)	4,819,613.80	16,356,803.96	4,819,613.80	16,356,803.96
Health Department	15,070,357.40	7,839.50	5,606,201.90	9,471,995.00
Probation & Child Care	-	115,000.00		115,000.00
Divisional Administration **	65,744.48			65,744.48
Total	25,340,184.57	16,479,643.46	15,772,284.59	26,047,543.44

Divisional Administration **

Institute	Opening Balance 01-01-2021	Debit 2021	Credit 2021	Balance as at 31-12-2021
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 01-01-2021	Debit 2021	Credit 2021	Balance as at 31-12-2021
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	39,121.79	-	4,816,374.34

NOTE 13 Prepayment

(a)

Object Code	Object Title	Amount
1301	Vehicle Maintenance Expenditure	559,177.83
1404	Rent , Rates & Taxes to Local Authorities	43,622.41
1409	Other Services	558,165.12
Total		1,160,965.36

(B) Prepayment - Institute wise

Head	Institute	Amount
702	Public Service Commission	118,072.00
708	Road Ministry	86,825.97
709	DCS (Personal & Training)	138,278.98
718	Industries Development	43,622.41
737	DCS (Planning)	63,281.08
738	DCS (Administration)	710,884.92
Total		1,160,965.36

NOTE 14 Working Progress

Head	Institute	01/01/2021	Add 2021	Ded 2021	Amount
721	Ayurveda Department	28,654,493.17		28,654,493.17	-
738	DCS (Administration)	74,866,792.83	6,765,209.28		81,632,002.11
715	Animal Husbandry	13,515,470.16		13,515,470.16	-
Total		117,036,756.16	6,765,209.28	42,169,963.33	81,632,002.11

NOTE 15

Cash & Cash Equivalent

Bank	Account No.	Description	Amount
Peoples Bank	269-1001-78440329	Current Account	610,494,951.44
	269-2-001-58440329	Saving Account	795,023,240.38
	269-60-01-00003723-2	Deposits Certificate 269-60-01-00003723-2	2,416,655.96
Boc - Bank	8473604	Current Account	79,442,442.64
	87838522	Saving Account	428,148,407.91
	87520098	Saving Account (Solar)	61,531.92
NSB Bank	2/0022/12/655512	Deposits Certificate 2/0022/12/655512	2,389,157.33
	2/0022/13/11263	Deposits Certificate 2/0022/13/11263	30,709,620.15
Total			1,948,686,007.73

NOTE 16 & 17

Financial Leasing - Vehical

Description	Opening Balance 01-01-2021	Credit	Debit	Balance as at 31-12-2021	Curent liabilities	Long term liabilities
Public Service Commission-Boc	8,745,517.76		1,962,507.69	6,783,010.07	2,212,337.57	4,570,672.50
Health Depatment - Boc	6,794,620.21		1,761,772.36	5,032,847.85	1,986,048.24	3,046,799.61
Ayurveda Department - Boc	6,562,236.26		1,869,027.38	4,693,208.87	2,106,956.32	2,586,252.55
Probation & Child Care - Boc	7,350,216.92	155,050.10	1,899,757.98	5,605,509.03	1,966,813.30	3,638,695.73
Social Service Department	6,791,716.20		1,815,806.34	4,975,909.86	2,046,962.76	2,928,947.10
Total	36,244,307.34	155,050.10	9,308,871.76	27,090,485.68	10,319,118.20	16,771,367.49

NOTE 18 Deposit Account

Institute	Category No	More than Two Years	less than Two Years	Total
Security Deposit	1	25,000.00	15,332,370.01	15,357,370.01
Tender Deposit	2	12,600.00	24,219,746.16	24,232,346.16
Allocations Deposit	3	2,725,000.00	6,072,589.69	8,797,589.69
Temporary Retained Deposit Payable to Third Parties	4	25,830,930.22	116,608,078.86	142,439,009.08
Retention Money For Construction	5	15,935,755.70	168,685,665.04	184,621,420.74
Compensation	6	4,258,359.42	12,212,126.13	16,470,485.55
Temporaty Retention for Statutory Payments	7	737,542.61	60,020,736.98	60,758,279.59
Grant (domestic) - Corporatvie Responsibility	8	245,806.76	197,480.29	443,287.05
Fuds Received For Reimburement Of Expenditure	9	279,725.95	15,563,629.21	15,843,355.16
Total		50,050,720.66	418,912,422.37	468,963,143.03

Deposit Account - Ministries / Departments & Provincial Treasury Deposit

Description	Opening Balance 01-01-2021	Credit 2021	Debit 2021	Balance as at 31-12-2021
Ministries & Department (Note A)	358,025,796.58	1,746,484,992.83	1,695,383,036.16	409,127,753.25
Divisional Administrtrtion (Note B)	45,109,521.37	114,750,358.78	100,024,490.37	59,835,389.78
Provincial Treasury Deposit (Note C)	-	931,391,179.57	657,858,376.20	273,532,803.37
Total	403,135,317.95	2,792,626,531.18	2,453,265,902.73	742,495,946.40

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

Institute	6000	More than Two Years	less than Two Years	Total
Governor Office	700	-	222,002.87	222,002.87
Council Secretary	701	-	-	-
Public Service Commission	702	-	24,400.00	24,400.00
Co-op Commission	703	-	-	-
Education Ministry	704	-	6,084,161.54	6,084,161.54
Sport Ministry	705	-	11,299,825.75	11,299,825.75
Agriculture Ministry	706	277,002.83	495,568.67	772,571.50
Health Ministry	707	-	2,686,879.50	2,686,879.50
Road Ministry	708	-	286,022.84	286,022.84
DCS (Personal & Training)	709	208,603.75	4,611,199.83	4,819,803.58
Health Department	710	233,566.00	19,963,445.21	20,197,011.21
Education Department	711	1,228,493.52	7,957,413.84	9,185,907.36
Local Government	712	3,744,639.25	9,711,032.19	13,455,671.44
Co-op Department	713	4,032,207.57	17,780,345.49	21,812,553.06
Agriculture Department	714	217,342.61	16,479,681.40	16,697,024.01
Animal Husbandry	715	-	1,550,184.43	1,550,184.43
Land Commissioner	716	-	65,930.94	65,930.94
Irrigation Department	717	-	14,305,152.19	14,305,152.19
Industrial Development	718	-	2,583,150.74	2,583,150.74
Ayurveda Department	721	29,747.67	4,397,736.11	4,427,483.78
Probation & Child Care	722	44,146.00	2,632,297.92	2,676,443.92
Social Service Department	723	-	797,395.00	797,395.00
DCS (Engineering Service)	726	11,277,975.30	118,152,488.92	129,430,464.22
Revenue Department	727	(0.00)	-	(0.00)
Road Department	731	-	134,015,273.95	134,015,273.95
DCS (Finance)	736	229,000.00	131,700.00	360,700.00
DCS (Planning)	737	14,212.00	9,852,901.40	9,867,113.40
DCS (Administration)	738	-	1,504,626.02	1,504,626.02
Internal Audit Department	739	-	-	-
Badulla Ds Office	737-1	63,480.75	1,515,993.53	1,579,474.28
Badalkubura DS Office	737-2	52,106.66	547,826.16	599,932.82
Bandarawela Ds Office	737-3	2,478,631.37	1,011,399.82	3,490,031.19
Bibila Ds Office	737-4	32,125.00	1,278,600.89	1,310,725.89
Buttala Ds Office	737-5	-	565,235.10	565,235.10
Ella Ds Office	737-6	-	1,768,300.51	1,768,300.51
Haldummulla Ds Office	737-7	109,059.39	465,011.55	574,070.94
Hali-ela Ds office	737-8	668,502.91	1,287,609.85	1,956,112.76
Haputale Ds Office	737-9	5,400,000.00	460,234.00	5,860,234.00
Kandaketiya Ds Office	737-10	-	733,839.39	733,839.39
Kataragama Ds Office	737-11	2,209.31	137,930.45	140,139.76
Lunugala Ds Office	737-12	2,725,000.00	1,725,967.99	4,450,967.99
Madulla Ds Office	737-13	-	418,561.84	418,561.84
Mahiyangana Ds Office	737-14	-	1,422,963.33	1,422,963.33
Medagama Ds Office	737-15	57,307.64	249,328.14	306,635.78
Meegahakiula Ds Office	737-16	161,700.00	517,566.16	679,266.16
Monaragala Ds Office	737-17	6,822,784.00	1,071,414.28	7,894,198.28
Passara Ds Office	737-18	26,704.43	1,128,188.00	1,154,892.43
Rideemaliyadda Ds Office	737-19	-	163,034.02	163,034.02
Sevanagala Ds Office	737-20	174,598.14	426,070.06	600,668.20
Siyambalanduwa Ds Office	737-21	9,852.22	454,276.79	464,129.01
Soranatota Ds Office	737-22	1,366,666.67	4,218,675.79	5,585,342.46
Tanamalwila Ds Office	737-23	276,197.11	599,087.67	875,284.78
Uva Paranagama Ds Office	737-24	-	1,084,322.13	1,084,322.13
Welimada Ds Office	737-25	8,074,120.82	7,741,444.12	15,815,564.94
Wellawaya Ds Office	737-26	12,737.74	328,724.05	341,461.79
Total		50,050,720.66	418,912,422.37	468,963,143.03

(A) Ministries & Department

Institute	Opening Balance 01-01-2021	Credit 2021	Debit 2021	Balance as at 31-12-2021
Agriculture Department	45,773,525.40	623,568,350.26	652,644,851.65	16,697,024.01
Agriculture Ministry	2,187,471.11	911,456.81	2,326,356.42	772,571.50
Animal Husbandry	1,290,588.51	67,987,125.96	67,727,530.04	1,550,184.43
Ayurveda Department	1,768,046.62	9,765,102.61	7,105,665.45	4,427,483.78
Co-op Commission	1,425.00	4,559.40	5,984.40	-
Co-op Department	26,095,453.67	48,651,940.60	52,934,841.21	21,812,553.06
Council Secretary	(0.00)	48,180.00	48,180.00	(0.00)
DCS (Administration)	1,816,985.83	7,126,372.05	7,438,731.86	1,504,626.02
DCS (Finance)	236,640.00	380,985.00	256,925.00	360,700.00
DCS (Planning)	95,574.06	10,497,015.30	725,475.96	9,867,113.40
DCS (Engineering Service)	144,763,702.71	164,337,232.86	179,670,471.35	129,430,464.22
DCS (Personal & Training)	3,341,353.33	7,724,875.73	6,246,425.48	4,819,803.58
Education Department	13,288,684.83	207,430,651.72	211,533,429.19	9,185,907.36
Education Ministry	1,388,963.56	13,699,172.53	9,003,974.55	6,084,161.54
Governor Office	931,056.43	729,677.54	1,438,731.10	222,002.87
Health Department	14,392,633.85	143,627,289.87	137,822,912.51	20,197,011.21
Health Ministry	7,798,398.16	44,765,668.06	49,877,186.72	2,686,879.50
Industrial Development	3,686,861.21	9,662,361.28	10,766,071.75	2,583,150.74
Internal Audit Department	-	12,004.36	12,004.36	-
Irrigation Department	3,534,275.81	64,163,519.64	53,392,643.26	14,305,152.19
Land Commissioner	77,331.30	157,999.64	169,400.00	65,930.94
Local Government	10,491,454.22	172,739,095.52	169,774,878.30	13,455,671.44
Probation & Child Care	3,939,817.16	2,820,750.00	4,084,123.24	2,676,443.92
Public Service Commission	30,080.00	34,275.00	39,955.00	24,400.00
Revenue Department	-	51,438.06	51,438.06	-
Road Department	60,051,722.79	124,731,131.10	50,767,579.94	134,015,273.95
Road Ministry	595,480.65	279,153.28	588,611.09	286,022.84
Social Service Department	5,365,538.60	1,554,646.75	6,122,790.35	797,395.00
Sport Ministry	5,082,731.77	19,022,961.90	12,805,867.92	11,299,825.75
Total	358,025,796.58	1,746,484,992.83	1,695,383,036.16	409,127,753.25

(B) Divisional Administration

Institute	Opening Balance 01-01-2021	Credit	Debit	Balance As At 31-12-2021
Badalkubura Ds Office	297,121.96	2,642,579.90	2,339,769.04	599,932.82
Badulla Ds Office	618,385.83	10,848,146.41	9,887,057.96	1,579,474.28
Bandarawela Ds Office	2,902,830.32	4,361,881.06	3,774,680.19	3,490,031.19
Bibila Ds Office	291,162.62	5,111,757.58	4,092,194.31	1,310,725.89
Buttala Ds Office	79,310.43	4,035,433.86	3,549,509.19	565,235.10
Ella Ds Office	1,607,059.46	2,770,958.27	2,609,717.22	1,768,300.51
Haldummulla Ds Office	265,967.29	1,098,510.32	790,406.67	574,070.94
Hali-ela Ds office	872,722.37	5,103,729.20	4,020,338.81	1,956,112.76
Haputale Ds Office	6,216,292.28	3,193,230.37	3,549,288.65	5,860,234.00
Kandaketiya Ds Office	264,854.30	4,629,319.19	4,160,334.10	733,839.39
Kataragama Ds Office	289,360.95	850,255.35	999,476.54	140,139.76
Lunugala Ds Office	2,994,975.63	5,922,491.29	4,466,498.93	4,450,967.99
Madulla Ds Office	-	1,209,325.92	790,764.08	418,561.84
Mahiyangana Ds Office	475,372.83	4,344,496.02	3,396,905.52	1,422,963.33
Medagama Ds Office	2,922,317.81	3,214,863.62	5,830,545.65	306,635.78
Meegahakiula Ds Office	575,364.72	4,119,677.00	4,015,775.56	679,266.16
Monaragala Ds Office	7,239,115.95	10,624,831.69	9,969,749.36	7,894,198.28
Passara Ds Office	407,379.15	2,243,309.12	1,495,795.84	1,154,892.43
Rideemaliyadda Ds Office	106,892.73	1,570,842.73	1,514,701.44	163,034.02
Sevanagala Ds Office	469,425.12	3,044,040.22	2,912,797.14	600,668.20
Siyambalanduwa Ds Office	398,113.17	4,541,152.13	4,475,136.29	464,129.01
Soranatota Ds Office	4,913,661.73	1,817,629.49	1,145,948.76	5,585,342.46
Tanamalwila Ds Office	713,588.86	3,044,016.73	2,882,320.81	875,284.78
Uva Paranagama Ds Office	567,286.80	7,448,596.88	6,931,561.55	1,084,322.13
Welimada Ds Office	9,461,889.96	10,162,844.79	3,809,169.81	15,815,564.94
Wellawaya Ds Office	159,069.10	6,796,439.64	6,614,046.95	341,461.79
Total	45,109,521.37	114,750,358.78	100,024,490.37	59,835,389.78

(C) Provincial Treasury Deposit

From Whom	To Whom	Description	Opening Balance 01-01-2021	Credit	Debit	Balance as at 31-12-2021
Ministry of Agruculture - Colombo	Department of Agruculture- UPC	Small Scale Agribusiness Participation Program		7,414,858.24	7,414,858.24	-
Ministry of Water Supply -Battaramulla	Department of Local Government- UPC	Compilation of town planning proposals		3,274,000.00	3,274,000.00	-
Ministry of Local Government and Provincial Councils-Colombo	DCS (Administration) - UPC	Payments for graduate trainees		2,520,000.00	2,520,000.00	-
State Ministry of Batik Handloom and Local Apparel Products	Department of Industries - UPC	Batik Machine Textile and Local Garment Manufacturing Project		28,673,732.00	427,500.00	28,246,232.00
Ministry of Tourism - Colombo 01	Department of Agruculture - UPC	Development of tourist attractionse Nameplate Installation Project		4,049,054.31	3,432,482.94	616,571.37
Ministry of Local Government and Provincial Councils-Colombo	Department of Road- UPC	Rural Bridge Project		1,890,000.00	1,890,000.00	-
Ministry of Local Government and Provincial Councils-Colombo	Department of Local Government- UPC	Regional Development Assistance Project		423,240,000.00	178,570,000.00	244,670,000.00
Ministry of Local Government and Provincial Councils-Colombo	Department of Probation- UPC			15,801,650.00	2,128,700.00	-
Ministry of Local Government and Provincial Councils-Colombo	DCS (Pannin) - UPC				250,000.00	-
Ministry of Local Government and Provincial Councils-Colombo	Ministry of Education - UPC	Unicef Project			2,739,150.00	-
Ministry of Local Government and Provincial Councils-Colombo	Department of Education- UPC				10,683,800.00	-
Ministry of Agruculture - Baththaramulla	Deputy Project Director - UPC			109,000,000.00	109,000,000.00	-
Ministry of Agruculture - UPC	Ministry of Agruculture - Baththaramulla	Climate friendly Irrigation Project		37,636,570.88	37,636,570.88	-
State Ministry of Tanks, Reservoirs and Irrigation Development Related to Rural Paddy Fields	Department of Irrigation- UPC			48,000,000.00	48,000,000.00	-
Department of Irrigation- UPC	State Ministry of Tanks, Reservoirs and Irrigation Development Related to Rural	Irrigation Prosperity Project		8,907,499.27	8,907,499.27	-
Inter - Statutory Board for the Protection of Kandyan Heritage	Ministry of Sports - UPC	Modernization Project of Uva Wellassa Museum		2,435,341.67	2,435,341.67	-
Ministry of Agruculture - Baththaramulla	Department of Agruculture- UPC	Crop Cultivation		215,443,195.14	215,443,195.14	-
Ministry of Indigenous Medicine Promotion, Rural and Ayurvedic Hospitals Development	Department of Ayurvedic- UPC	Diyatalawa Provincial Ayurvedic Hospital Kovid 19 Development Project		2,990,108.89	2,990,108.89	-
	DCS (Planning) - UPC			9,913,475.63	1,831,764.49	0.00
Denuwan Construction	Department of Education- UPC	Lagama Pasala Hodama Pasala			7,669,610.85	-
	Denuwan				412,100.29	-
Ministry of Agruculture - Baththaramulla	Department of Agruculture- UPC	Establishment of storage facilities (Kovidi 19)		10,201,693.54	10,201,693.54	-
			-	931,391,179.57	657,858,376.20	273,532,803.37

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

Object Code	Object Title	Amount
1001	Salaries and Wages	11,870,119.44
1002	Overtime and Holiday Payments	31,258,918.33
1003	Other Allowances	897,568.10
1101	Domestic	12,598,569.77
1201	Stationary and Office Requisites	882,193.00
1202	Fuel	6,366,342.99
1203	Diets & Uniforms	15,917,258.61
1204	Medical Supplies	27,273,951.80
1205	Others	2,817,104.00
1301	Vehicles	6,319,442.98
1302	Plant, Machinery and Equipment	4,056,387.19
1303	Buildings & Structures	10,692,642.64
1402	Postal & Communication	2,250,125.27
1403	Electricity and Water	6,268,497.00
1404	Rents, & Local Taxes	401,215.49
1409	Other	27,035,224.43
1501	Welfare Programmes	6,000.00
1503	Public Institutions	2,116,375.78
1504	Development Subsidies	424,730.65
1506	Property Loan Interest to Public Servants	1,479.78
Recurrent Accrued Expenditure (a)		169,454,147.25

(B) Capital Accrued Expenditure

Object Code	Object Title	Capitalization	Development Expenditure (Recurrent Nature)
2001	Buildings and Structures	186,769,896.21	2,250,215.03
2004	Infrastructure	200,098,895.97	104,279,971.29
2102	Furniture & Office Equipment	2,338,789.00	208,895.25
2103	Plant, Machinery & Equipment	73,803,220.00	-
2104	Buildings & Structures	63,709,649.41	-
2105	Lands & Land Improvements	125,500.00	1,652,507.44
2106	Software Development	-	250,000.00
2109	Infrastructure	10,344,892.01	5,066,508.87
2401	Staff Training	2,937,473.50	1,683,213.80
2503	Contingency Services	-	717,878.24
2507	Research and Development	5,407,319.56	24,356,739.68
Total		545,535,635.66	140,465,929.60
Capital Accrued Expenditure (b)			686,001,565.26
Total Accrued Expenditure (a+b)			855,455,712.51

(C) Payable / Accrued Expenditure - Institute Wise

Institute	Recurrent	Capital (Including Capitalization)	Development Expenditure (Recurrent Nature)	Amount
714 Agriculture Department	604,016.93	5,454,319.56	21,610,759.65	27,669,096.14
706 Agriculture Ministry	89,486.50	-	-	89,486.50
715 Animal Husbandry	1,056,028.18	-	-	1,056,028.18
721 Ayurveda Department	4,099,802.23	1,166,150.00	1,532,665.24	6,798,617.47
703 Co-op Commission	-	-	-	-
713 Co-op Department	206,335.37	-	-	206,335.37
701 Council Secretary	961,332.58	-	-	961,332.58
738 DCS (Administration)	73,979.71	-	-	73,979.71
736 DCS (Finance)	12,600.99	-	-	12,600.99
737 DCS (Planning)	114,537.53	-	-	114,537.53
726 DCS (Engineering Service)	873,042.39	110,600.00	-	983,642.39
709 DCS (Personal & Training)	166,964.45	-	1,664,723.00	1,831,687.45
711 Education Department	2,445,003.99	-	-	2,445,003.99
704 Education Ministry	1,262,645.85	80,919,424.34	1,791,649.14	83,973,719.33
700 Governor Office	376,004.59	300,373.00	-	676,377.59
710 Health Department	145,126,649.40	-	-	145,126,649.40
707 Health Ministry	209,916.92	241,049,602.32	-	241,259,519.24
718 Industries Development	374,976.00	2,038,745.25	138,823.98	2,552,545.23
739 Internal Audit Department	5,180.84	-	-	5,180.84
717 Irrigation Department	19,336.99	60,172,905.96	-	60,192,242.95
716 Land Commissioner	223,285.94	125,500.00	1,652,507.44	2,001,293.38
712 Local Government	3,488,435.85	3,437,473.50	31,373,027.84	38,298,937.19
722 Probation & Child Care	1,332,499.86	611,949.00	-	1,944,448.86
702 Public Service Commission	-	-	-	-
727 Revenue Department	136,574.04	-	-	136,574.04
731 Road Department	5,481,920.40	149,355,752.73	71,900,526.90	226,738,200.03
708 Road Ministry	25,952.55	-	2,934,465.00	2,960,417.55
723 Social Service Department	94,838.11	-	95,822.73	190,660.84
705 Sport Ministry	592,799.06	792,840.00	5,770,958.68	7,156,597.74
Accrued Expenditure	169,454,147.25	545,535,635.66	140,465,929.60	855,455,712.51

**NOTE -20 Reconciliation of Net Cash Flows From Operating Activities to Surplus
Cash flow statement indirect method**

Surplus/Deficit from Ordinary Activities	2021 Rs.
Adjustment for Non-Cash items	
Depreciation	4,597,536,722.97
Curent Asset Changes - (Recurent)	22,921.72
Curent Liability Changes - (Recurent)	(115,815,370.11)
Curent Liability Changes - (Recurent nature)	135,980,319.92
Increase in receivables	-
Net Cash Flow from operating Activities	2,411,741,800.61

(0)

NOTE -21 Changing of Financing Activities

Description	Credit	Debit
Receivable Accounts from Provincial Depts.& Ministries	30,126,918.09	
Loans to Provincial Public Officers	494,036,897.06	527,670,179.55
Imprested Accounts of Provincial Depts.& Ministries	15,772,284.59	16,479,643.46
W&OP	982,976,893.34	982,976,893.34
Deposit Accounts	2,792,626,531.18	2,453,265,902.73
Depreciation on Reserve	12,814,161.22	
Authorized Advance Account Activities	39,121.79	
Surplus/Deficit Account	10,682.18	219,272.79
Leasing Rental - capital payment		9,308,871.76
Total Changers	4,328,403,489.45	3,989,920,763.63

Institute wise classification of Property Plant and Equipment

Attachment - Note - 8

Institute	Opening Balance	Additions	Deduction	Closing Balance
Building	50,491,206,357.82	2,805,873,080.05	758,324,135.76	52,538,755,302.11
1. Provincial Administration	1,785,361,307.17	771,374,651.61	758,324,135.76	1,798,411,823.02
Agriculture Ministry	85,869,846.03	-	-	85,869,846.03
DCS (Administration)	166,719,324.79	26,348,207.98	-	193,067,532.77
DCS (Planning)	12,949,742.82	6,108,106.09	-	19,057,848.91
DCS (Personal & Training)	181,087,713.44	-	-	181,087,713.44
Education Ministry	535,605,923.26	29,673,516.20	29,673,516.20	535,605,923.26
Governor Office	115,751,620.49	12,430,927.07	-	128,182,547.56
Health Ministry	527,770,043.74	696,813,894.27	728,650,619.56	495,933,318.45
Public Service Commission	10,599,000.00	-	-	10,599,000.00
Revenue Department	1,264,701.00	-	-	1,264,701.00
Road Ministry	22,046,327.65	-	-	22,046,327.65
Sport Ministry	125,697,063.95	-	-	125,697,063.95
3. Social Infrastructure	47,234,556,915.08	1,946,624,679.09	-	49,181,181,594.17
Ayurveda Department	282,219,699.60	79,927,296.09	-	362,146,995.69
Education Department	36,802,153,276.27	592,547,338.03	-	37,394,700,614.30
Health Department	9,474,291,974.22	1,274,150,044.97	-	10,748,442,019.19
Probation & Child Care	675,891,964.99	-	-	675,891,964.99
4. Community Service	77,006,770.04	5,044,085.83	-	82,050,855.87
Co-op Department	44,759,453.69	1,606,612.33	-	46,366,066.02
Local Government	32,247,316.35	3,437,473.50	-	35,684,789.85
5. Agriculture	804,082,442.72	23,937,177.71	-	828,019,620.43
Agriculture Department	359,076,902.02	-	-	359,076,902.02
Animal Husbandry	445,005,540.70	23,937,177.71	-	468,942,718.41
2. Economic Infrastructure	344,054,538.43	41,297,228.92	-	385,351,767.35
DCS (Engineering Service)	253,359,469.40	34,925,673.81	-	288,285,143.21
Road Department	90,695,069.03	6,371,555.11	-	97,066,624.14
6. Industrial	246,144,384.37	17,595,256.89	-	263,739,641.26
Industrial Development	246,144,384.37	17,595,256.89	-	263,739,641.26

Institute	Opening Balance	Additions	Deduction	Closing Balance
Furniture & Office Equipment	2,614,700,930.49	316,881,312.06	90,198,704.67	2,841,383,537.88
1. Provincial Administration	296,581,456.57	93,109,448.15	84,491,711.17	305,199,193.55
Agriculture Ministry	9,689,027.90	1,165,053.52	191,600.00	10,662,481.42
Co-op Commission	2,173,311.93	203,469.00	9,000.00	2,367,780.93
Council Secretary	6,961,421.81	862,658.50	13,875.00	7,810,205.31
DCS (Administration)	8,589,121.60	1,961,370.00	-	10,550,491.60
DCS (Finance)	4,299,678.55	2,517,944.00	958,250.00	5,859,372.55
DCS (Planning)	29,872,429.04	60,000.00	242,500.00	29,689,929.04
DCS (Personal & Training)	21,701,933.41	1,305,930.00	-	23,007,863.41
Education Ministry	100,069,765.03	54,007,784.41	62,132,971.75	91,944,577.69
Governor Office	10,175,731.26	6,073,133.80	866,839.00	15,382,026.06
Health Ministry	55,904,500.77	20,907,160.92	19,907,160.42	56,904,501.27
Internal Audit Department	2,644,749.00	-	-	2,644,749.00
Public Service Commission	4,772,162.50	-	-	4,772,162.50
Revenue Department	4,712,700.10	226,914.00	-	4,939,614.10
Road Ministry	6,734,790.39	668,400.00	169,515.00	7,233,675.39
Sport Ministry	28,280,133.28	3,149,630.00	-	31,429,763.28
3. Social Infrastructure	2,169,867,159.89	197,684,080.11	2,643,013.50	2,364,908,226.50
Ayurveda Department	28,404,467.17	8,611,106.25	-	37,015,573.42
Education Department	1,824,875,887.72	64,742,052.49	2,643,013.50	1,886,974,926.71
Health Department	296,674,037.36	120,014,823.37	-	416,688,860.73
Probation & Child Care	11,879,447.45	3,097,950.00	-	14,977,397.45
Social Service Department	8,033,320.19	1,218,148.00	-	9,251,468.19
4. Community Service	22,146,135.70	3,699,971.50	-	25,846,107.20
Co-op Department	10,015,495.67	1,299,878.00	-	11,315,373.67
Local Government	12,130,640.03	2,400,093.50	-	14,530,733.53
5. Agriculture	66,371,042.90	8,668,182.80	2,388,100.00	72,651,125.70
Agriculture Department	37,891,074.04	3,948,528.88	-	41,839,602.92
Animal Husbandry	20,980,617.98	2,114,203.92	-	23,094,821.90
Land Commissioner	7,499,350.88	2,605,450.00	2,388,100.00	7,716,700.88
2. Economic Infrastructure	47,450,362.12	12,242,569.50	675,880.00	59,017,051.62
DCS (Engineering Service)	27,792,652.25	4,035,926.70	576,000.00	31,252,578.95
Irrigation Department	4,284,942.88	914,103.40	-	5,199,046.28
Road Department	15,372,766.99	7,292,539.40	99,880.00	22,565,426.39
6. Industrial	12,284,773.30	1,477,060.00	-	13,761,833.30
Industrial Development	12,284,773.30	1,477,060.00	-	13,761,833.30

Institute	Opening Balance	Additions	Deduction	Closing Balance
Infrastructure	20,652,909,825.63	1,163,029,096.59	-	21,815,938,922.22
1. Provincial Administration	424,399,283.53	228,247,364.31	-	652,646,647.84
Education Ministry	424,399,283.53	228,247,364.31	-	652,646,647.84
5. Agriculture	26,960,717.08	8,697,400.00	-	35,658,117.08
Agriculture Department	15,104,000.00	-	-	15,104,000.00
Animal Husbandry	11,856,717.08	8,697,400.00	-	20,554,117.08
2. Economic Infrastructure	20,201,549,825.02	926,084,332.28	-	21,127,634,157.30
Irrigation Department	826,907,798.44	157,717,975.32	-	984,625,773.76
Road Department	19,374,642,026.58	768,366,356.96	-	20,143,008,383.54
Land	28,134,506,450.58	156,197,500.00	-	28,290,703,950.58
1. Provincial Administration	1,857,431,024.88	48,447,500.00	-	1,905,878,524.88
Agriculture Ministry		48,447,500.00	-	48,447,500.00
DCS (Administration)	278,600,000.00	-	-	278,600,000.00
DCS (Planning)	23,150,000.00	-	-	23,150,000.00
DCS (Personal & Training)	107,579,340.00	-	-	107,579,340.00
Education Ministry	1,045,546,004.29	-	-	1,045,546,004.29
Governor Office	215,890,000.00	-	-	215,890,000.00
Health Ministry	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
3. Social Infrastructure	24,609,420,916.29	107,750,000.00	-	24,717,170,916.29
Ayurveda Department	687,849,000.00	27,750,000.00	-	715,599,000.00
Education Department	19,964,332,250.29	-	-	19,964,332,250.29
Health Department	3,551,669,666.00	80,000,000.00	-	3,631,669,666.00
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
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
6. Industrial	77,600,000.00	-	-	77,600,000.00
Industrial Development	77,600,000.00	-	-	77,600,000.00

Institute	Opening Balance	Additions	Deduction	Closing Balance
Plant Machinery & Equipment	1,941,860,014.01	514,023,559.31	203,569,508.48	2,252,314,064.84
1. Provincial Administration	196,965,560.84	202,367,853.68	201,561,939.08	197,771,475.44
Agriculture Ministry	1,425,613.00	215,525.00	-	1,641,138.00
Co-op Commission	746,444.00	38,200.00	-	784,644.00
Council Secretary	6,242,927.88	594,050.00	75,835.00	6,761,142.88
DCS (Administration)	4,929,748.31	361,240.00	4,000.00	5,286,988.31
DCS (Finance)	1,061,009.50	163,250.00	281,235.00	943,024.50
DCS (Planning)	1,597,840.00	-	-	1,597,840.00
DCS (Personal & Training)	6,749,928.00	105,500.00	-	6,855,428.00
Education Ministry	69,960,513.07	2,972,856.00	8,266,479.40	64,666,889.67
Governor Office	5,489,100.51	1,670,450.00	673,964.00	6,485,586.51
Health Ministry	81,801,591.07	192,864,962.68	192,123,135.68	82,543,418.07
Internal Audit Department	775,220.00	-	-	775,220.00
Public Service Commission	1,736,032.50	-	-	1,736,032.50
Revenue Department	1,316,175.00	142,000.00	132,290.00	1,325,885.00
Road Ministry	1,451,949.00	35,000.00	5,000.00	1,481,949.00
Sport Ministry	11,681,469.00	3,204,820.00	-	14,886,289.00
3. Social Infrastructure	1,557,794,834.47	296,007,509.42	1,088,570.40	1,852,713,773.49
Ayurveda Department	15,502,545.95	6,535,359.72	0.40	22,037,905.27
Education Department	250,416,722.13	10,763,289.40	1,088,570.00	260,091,441.53
Health Department	1,287,013,183.39	274,890,621.30	-	1,561,903,804.69
Probation & Child Care	2,250,000.00	3,093,041.00	-	5,343,041.00
Social Service Department	2,612,383.00	725,198.00	-	3,337,581.00
4. Community Service	14,196,365.00	2,400,670.80	-	16,597,035.80
Co-op Department	2,880,300.00	-	-	2,880,300.00
Local Government	11,316,065.00	2,400,670.80	-	13,716,735.80
5. Agriculture	55,451,402.65	4,650,580.41	611,000.00	59,490,983.06
Agriculture Department	43,755,966.01	2,734,910.41	-	46,490,876.42
Animal Husbandry	9,439,356.64	1,139,720.00	-	10,579,076.64
Land Commissioner	2,256,080.00	775,950.00	611,000.00	2,421,030.00
2. Economic Infrastructure	103,448,043.84	6,113,885.00	307,999.00	109,253,929.84
DCS (Engineering Service)	59,349,375.09	4,490,000.00	-	63,839,375.09
Irrigation Department	2,768,069.00	313,580.00	307,999.00	2,773,650.00
Road Department	41,330,599.75	1,310,305.00	-	42,640,904.75
6. Industrial	14,003,807.21	2,483,060.00	-	16,486,867.21
Industrial Development	14,003,807.21	2,483,060.00	-	16,486,867.21

Institute	Opening Balance	Additions	Deduction	Closing Balance
Vehicle	2,162,166,397.54	402,975,000.00	24,225,000.00	2,540,916,397.54
1. Provincial Administration	680,832,317.23	17,540,000.00	22,625,000.00	675,747,317.23
Agriculture Ministry	72,398,161.68	6,300,000.00	-	78,698,161.68
Co-op Commission	1,450,000.00	-	-	1,450,000.00
Council Secretary	58,010,379.00	-	-	58,010,379.00
DCS (Administration)	50,592,577.00	5,370,000.00	6,300,000.00	49,662,577.00
DCS (Finance)	5,500,000.00	-	-	5,500,000.00
DCS (Planning)	19,137,982.10	-	5,370,000.00	13,767,982.10
DCS (Personal & Training)	15,129,944.50	1,100,000.00	-	16,229,944.50
Education Ministry	172,545,012.60	-	-	172,545,012.60
Governor Office	60,778,341.39	4,770,000.00	-	65,548,341.39
Health Ministry	56,937,658.00	-	9,955,000.00	46,982,658.00
Internal Audit Department	12,052,000.00	-	-	12,052,000.00
Public Service Commission	24,550,000.00	-	-	24,550,000.00
Revenue Department	10,100,000.00	-	1,000,000.00	9,100,000.00
Road Ministry	48,709,561.15	-	-	48,709,561.15
Sport Ministry	72,940,699.81	-	-	72,940,699.81
3. Social Infrastructure	966,057,187.10	266,655,000.00	1,000,000.00	1,231,712,187.10
Ayurveda Department	30,437,788.00	-	-	30,437,788.00
Education Department	103,332,075.00	1,600,000.00	1,000,000.00	103,932,075.00
Health Department	767,798,424.10	265,055,000.00	-	1,032,853,424.10
Probation & Child Care	27,008,900.00	-	-	27,008,900.00
Social Service Department	37,480,000.00	-	-	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	223,594,482.25	600,000.00	-	224,194,482.25
Agriculture Department	80,314,895.85	-	-	80,314,895.85
Animal Husbandry	129,229,586.40	600,000.00	-	129,829,586.40
Land Commissioner	14,050,000.00	-	-	14,050,000.00
2. Economic Infrastructure	210,861,245.51	118,180,000.00	600,000.00	328,441,245.51
DCS (Engineering Service)	95,653,015.23	49,500,000.00	-	145,153,015.23
Irrigation Department	18,450,000.00	-	600,000.00	17,850,000.00
Road Department	96,758,230.28	68,680,000.00	-	165,438,230.28
6. Industrial	21,491,365.45	-	-	21,491,365.45
Industrial Development	21,491,365.45	-	-	21,491,365.45
Grand Total	105,997,349,976.07	5,358,979,548.01	1,076,317,348.91	110,280,012,175.17