

**Statement of Financial Position
As at 31st December 2025**

	Note	Actual	
		2025 Rs	2024 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	874,372,674	873,312,591
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	29,010,100	28,620,309
Cash & Cash Equivalents	ACA-3	-	940,819
Total Assets		903,382,774	902,873,719
<u>Net Assets / Equity</u>			
Net Worth to Treasury		28,934,095	28,293,648
Property, Plant & Equipment Reserve		874,372,674	873,312,591
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	76,005	326,661
Unsettled Imprest Balance	ACA-3	-	940,819
Total Liabilities		903,382,774	902,873,719

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from19..... to...51 and Annexures to accounts presented in pages from52 to59 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

W.H.M.M.C.K. Dayaratne
.....
Chief Accounting Officer
Name :
Designation :
Date : 2026/2/24

W.H.M.M.C.K. Dayaratne
.....
Accounting Officer
Name :
Designation :
Date : 2026/2/24

P.P. Wijeweera
.....
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 2026/2/23

W.H.M.M.C.K. Dayaratne
Secretary
Public Service Commission
No. 1200/9, Rajamalwatta Road,
Battaramulla

W.H.M.M.C.K. Dayaratne
Secretary
Public Service Commission
No. 1200/9, Rajamalwatta Road,
Battaramulla

P.P. Wijeweera
ACCOUNTANT
SLAcS - I
Public Service Commission
No. 1200/9, Rajamalwatta Road,
Battaramulla

**Statement of Cash Flows
for the Period ended 31st December 2025**

	Actual	
	2025 Rs.	2024 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	11,960,746	9,579,262
Imprest Received	321,521,000	278,372,000
Recoveries from Advance	12,827,448	9,275,376
Deposit Received	104,112	457,531
Total Cash generated from Operations (A)	346,413,306	297,684,169
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	324,061,700	285,612,100
Subsidies & Transfer Payments	1,321,890	1,264,770
Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure	2,655,958	3,070,428
Expenditure incurred on behalf of Other Heads	1,032,859	91,240
Imprest Settlement to Treasury	968,351	-
Advance Payments	14,724,822	5,000,000
Deposit Payments	354,767	186,472
Total Cash disbursed for Operations (B)	345,120,347	295,225,010
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	1,292,959	2,459,159
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	6,446,305	6,300
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	6,446,305	6,300
<u>Less - Cash disbursed for:</u>		
Capital Asset Construction, Purchases and Other Investment Acquisitions	8,680,083	1,524,640
Total Cash disbursed for Investing Activities (E)	8,680,083	1,524,640
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(2,233,778)	(1,518,340)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	(940,819)	940,819
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	(940,819)	940,819
Opening Cash Balance as at 01st January	940,819	-
Closing Cash Balance as at 31st December	0	940,819