

ACA-F

**Statement of Financial Performance
for the period ended 31st December 2023**

Revised Budget Allocations 2023	Note	Actual	
		2023 Rs.	2022 Rs.
Rs.			
-	Revenue Receipts	-	-
-	Income Tax	1	-
-	Taxes on Domestic Goods & Services	2	-
-	Taxes on International Trade	3	-
-	Non Tax Revenue & Others	4	-
-	Total Revenue Receipts (A)	-	-
-	Non Revenue Receipts	-	-
-	Treasury Imprests	272,282,000	270,607,000
-	Deposits	314,356	182,467
-	Advance Accounts	15,937,170	13,949,867
-	Other Main Ledger Receipts	-	-
-	Total Non Revenue Receipts (B)	288,533,526	284,739,334
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	288,533,526	284,739,334
-	Remittance to the Treasury (D)	5,000,000	-
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	283,533,526	284,739,334
-	Less: Expenditure		
-	Recurrent Expenditure		
223,760,000	Wages, Salaries & Other Employment Benefits	5	193,777,436
93,340,000	Other Goods & Services	6	75,550,019
2,000,000	Subsidies, Grants and Transfers	7	1,574,083
-	Interest Payments	8	-
-	Other Recurrent Expenditure	9	-
319,100,000	Total Recurrent Expenditure (F)	270,901,538	276,729,147
2,000,000	Capital Expenditure		
2,000,000	Rehabilitation & Improvement of Capital Assets	10	1,496,041
9,100,000	Acquisition of Capital Assets	11	8,505,118
-	Capital Transfers	12	-
-	Acquisition of Financial Assets	13	-
2,000,000	Capacity Building	14	1,555,700
-	Other Capital Expenditure	15	-
13,100,000	Total Capital Expenditure (G)	11,556,859	10,412,670
-	Deposit Payments	360,735	135,176
-	Advance Payments	13,934,912	6,548,467
-	Other Main Ledger Payments	-	-
-	Total Main Ledger Expenditure (H)	14,295,647	6,683,643
-	Total Expenditure I = (F+G+H)	296,754,044	293,825,460
-	Balance as at 31st December J = (E-I)	(13,220,518)	(9,086,126)
-	Balance as per the Imprest Adjustment Statement	(13,220,518)	(9,086,126)
-	Imprest Balance as at 31st December	(13,220,518)	(9,086,126)



**Statement of Financial Position
As at 31st December 2023**

	Note	Actual	
		2023 Rs	2022 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	871,881,158	854,113,318
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	32,359,405	34,361,663
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		904,240,563	888,474,981
<u>Net Assets / Equity</u>			
Net Worth to Treasury		32,303,803	34,259,682
Property, Plant & Equipment Reserve		871,881,158	854,113,318
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	55,602	101,981
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		904,240,563	888,474,981

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...!9... to...51 and Annexures to accounts presented in pages from 52 to 59 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

W.H.M.M.C.K. Dayaratne
.....
Chief Accounting Officer
Name :
Designation :
Date : 28.02.2024

W.H.M.M.C.K. Dayaratne
.....
Accounting Officer
Name :
Designation :
Date : 28.02.2024

K. Renuka
.....
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 27th Feb, 2024

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

K. Renuka
Accountant
Public Service Commission
No. 1200/9, Rajamalwatta Road,
Battaramulla.



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

	Actual	
	2023 Rs.	2022 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	12,384,441	9,534,266
Imprest Received	272,282,000	270,607,000
Recoveries from Advance	10,468,034	11,478,834
Deposit Received	314,356	182,467
Total Cash generated from Operations (A)	295,448,831	291,802,567
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	262,781,794	275,870,123
Subsidies & Transfer Payments	1,574,083	1,802,746
Expenditure incurred on behalf of Other Heads	409,627	333,836
Imprest Settlement to Treasury	5,000,000	0
Advance Payments	13,773,763	4,511,722
Deposit Payments	360,735	135,176
Total Cash disbursed for Operations (B)	283,900,002	282,653,603
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	11,548,829	9,148,964
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	8,030	18,522
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	8,030	18,522
<u>Less - Cash disbursed for:</u>		
Capital Expenditure	11,556,859	9,167,486
Total Cash disbursed for Investing Activities (E)	11,556,859	9,167,486
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(11,548,829)	(9,148,964)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	0	0
<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)	0	0
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	0	0

