

**FINANCIAL STATEMENT**  
**GOVERNMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA**  
**CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR**  
**THE YEAR ENDED 31 st DECEMBER 2003**

<u>2002</u>		<u>Note</u>	<u>2003</u>
Rs.			Rs.
<b>621,927,396,999</b>	<b>RECEIPTS</b>		<b>667,995,656,272</b>
<b>222,387,820,421</b>	<b>Taxation</b>		<b>231,044,859,601</b>
37,437,468,988	Income Tax	3	38,783,640,932
35,180,856,126	Value Added Tax		97,753,813,902
32,144,380,644	Tax on international Trade		39,816,231,353
117,625,114,663	Other Taxes	3	54,691,173,414
<b>56,869,041,827</b>	<b>Non Tax Revenue &amp; Others</b>		<b>56,978,723,752</b>
13,852,176,196	Interest		10,731,944,484
15,555,140,372	Sale Proceeds and Charges		10,815,661,565
10,023,651,010	Central Bank Profits		10,000,000,000
3,091,064,328	Sale of Capital Assets		139,795,877
2,930,229,061	Social Security Contribution		3,231,142,663
6,551,840,211	Recovery from on Lending		10,685,157,725
4,864,940,649	Rent, Profits, Dividends and Others		11,375,021,438
<b>4,112,874,185</b>	<b>Trading Activities</b>		<b>4,233,342,382</b>
4,112,874,185	Receipts from trading activities		4,233,342,382
<b>4,205,659,750</b>	<b>Capital Receipts</b>		<b>10,292,345,273</b>
4,205,659,750	Divestiture proceeds		10,292,345,273
<b>4,460,437,637</b>	<b>Grants &amp; Aid</b>		<b>7,241,856,851</b>
4,460,437,637	International agencies	4	7,241,856,851
<b>329,891,563,179</b>	<b>Borrowings</b>		<b>358,204,528,412</b>
329,891,563,179	Proceeds from borrowings		358,204,528,412
<b>595,941,156,156</b>	<b>PAYMENTS</b>		<b>664,799,148,777</b>
<b>116,737,588,766</b>	<b>Operations</b>		<b>115,046,487,818</b>
64,608,629,875	Wages, salaries and employee benefits	5	66,741,881,551
52,128,958,891	Supplies and consumables		48,304,606,267
<b>91,118,439,724</b>	<b>Transfers</b>		<b>90,309,014,907</b>
18,270,846,302	Household welfare transfers		17,472,734,978
30,893,272,803	Pensions, retirement payments and gratuities		30,906,757,638
11,344,766,503	Transfers to Public Institutions		11,132,921,577
30,609,554,116	Grants to Provincial Councils		30,796,600,714
<b>109,363,044,256</b>	<b>Capital Expenditures</b>		<b>136,174,374,975</b>
109,363,044,256	Purchase/construction of plant and equipment		136,174,374,975
<b>278,722,083,410</b>	<b>Loan and Interest Repayments</b>		<b>321,687,133,358</b>
155,710,359,638	Repayment of borrowings	6	196,334,014,642
116,692,718,307	Interest payments	6	125,353,118,716
<b>6,319,005,465</b>	<b>Net change in deposits and miscellaneous accounts</b>		<b>1,582,137,719</b>
<b>25,986,240,843</b>	<b>Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>3,196,507,495</b>
<b>(32,924,987,777)</b>	<b>Cash and Cash Equivalents at beginning of year</b>	7	<b>(6,938,746,933)</b>
<b>25,986,240,843</b>	<b>Increase/(Decrease) in Cash</b>		<b>3,196,507,495</b>
<b>(6,938,746,933)</b>	<b>Cash and Cash Equivalents at end of year</b>	7	<b>(3,742,239,438)</b>

S.B.Divaratne  
Deputy Secretary to the Treasury  
Date : 17 th August 2004

N.Warusawitharana  
Director General of State Accounts

**NOTES TO FINANCIAL STATEMENT  
NOTES ON ACCOUNTING POLICIES**

**1. Reporting entity**

These financial statements are for the Government of the Democratic Socialist Republic of Sri Lanka. The financial statements encompass the reporting entity known as the Central Government Sector. This comprises: Central Government Ministries and Departments; and excludes Public Corporations, State Owned Enterprises and Statutory Boards. Expenditure outflows to these entities are recognised in these Financial Statements but their self derived revenues, cash balances and total expenditures are not included.

**2. Basis of preparation**

The Financial Statements comply with Generally Accepted Accounting Principles for the Cash Basis of Accounting. Guidance has been obtained from the Cash Basis International Public Sector Accounting Standard entitled Financial Reporting Under The Cash Basis of Reporting

**NOTES ON CASH RECEIPTS AND PAYMENTS**

<u>2002</u>		<u>2003</u>
<b>222,387,820,420</b>	<b>3. Taxation Receipts</b>	<b>231,044,859,601</b>
<b>37,437,468,987</b>	<b>Income Tax</b>	<b>38,783,640,932</b>
13,769,186,864	Corporate Taxes	14,264,124,352
23,668,282,123	Non - Corporate Taxes	24,519,516,581
<b>32,144,380,644</b>	<b>Taxes on International Trade.</b>	<b>39,816,231,353</b>
<b>35,180,856,126</b>	<b>Value Added Tax</b>	<b>97,753,813,902</b>
<b>117,625,114,663</b>	<b>Other Taxes</b>	<b>54,691,173,414</b>
31,510,758,723	Goods and services Tax	(656,451,135)
28,858,714,747	National Security Levy	(284,101,611)
52,083,601,234	Excise	51,023,668,340
5,172,039,959	Others	4,608,057,820
	<b>4. Foreign aid receipts and payments</b>	
4,460,437,637	Grant Receipts*	7,241,856,851
1,546,623,222	Grant Expenditures	2,467,647,341
47,095,536,979	Aid Loan Receipts	23,778,502,656
	<i>*Grant Receipts of Rs.7,241,856,851 includes the amount of Rs.3,096,983,311 which was not accounted previous years.</i>	
<b>47,403,882,743</b>	<b>Loan Expenditures</b>	<b>52,306,528,594</b>
3,230,226,040	Rehabilitation and Improvement	2,201,713,367
2,696,826,554	Procurement	1,946,377,321
8,939,273,948	Construction	7,388,628,170
663,338,492	Consultancies	1,300,560,386
541,473,532	Human Resource Development	451,584,725
610,901,458	Development Assistance	378,181,844
2,173,647,666	Land Development	2,418,586,156
11,677,058,775	Loan Outlay	14,309,035,024
16,871,136,278	Operation Maintenance and others	21,911,861,600
<b>64,608,629,875</b>	<b>5. Employee emoluments</b>	<b>66,741,881,551</b>
33,929,993,388	Salary and Wages	34,947,285,005
2,003,233,164	Overtime	2,081,796,207
28,675,403,323	Other allowances	29,712,800,339
	<i>Of the amounts transferred to Public Institutions and Grants to Provincial Councils Rs. 30.5 Billion is understood to have been expended on employee emoluments</i>	
	<b>6. Loan and Interest Repayments</b>	
<b>155,710,359,638</b>	<b>Total Principal repayments</b>	<b>196,334,014,642</b>
133,019,670,900	Public Debt Principal	170,915,634,613
22,690,688,738	Foreign	25,418,380,029
<b>116,692,718,307</b>	<b>Total Interest payment</b>	<b>125,353,118,716</b>
104,265,095,437	Domestic Interest	111,894,095,837
12,427,622,870	Foreign	13,459,022,879
<b>(6,938,746,933)</b>	<b>7. Cash and cash equivalents</b>	<b>(3,742,239,438)</b>
<b>(7,327,903,867)</b>	Cash on hand and balances with DST account	<b>(2,929,352,418)</b>
5,589,117,052	Imprest balances with banks in departmental accounts	5,353,272,594
6,304,574,762	Government cash at Central Bank	7,506,926,945
<b>(11,504,534,880)</b>	Finance from temporary employment of balances	<b>(13,673,086,559)</b>

**8. Classification of receipts and payments by function**

<b>2002</b>		<b>2003</b>
<b>292,035,833,820</b>	<b>Receipts</b>	<b>309,791,127,859</b>
222,387,820,421	Taxation	10,292,345,273
26,509,653,370	Fees, fines, penalties and licenses	10,664,202,741
13,852,176,196	Interest	10,731,944,484
2,363,728,535	Dividends	3,140,148,402
8,862,996,996	Recovery from on lending	10,685,157,725
4,205,659,750	Divestiture proceeds	10,292,345,273
4,460,437,637	Foreign Grants	7,241,856,851
9,393,360,915	Other Receipts	246,743,127,110
<b>324,548,746,796</b>	<b>Recurrent Payments</b>	<b>330,708,621,441</b>
78,508,684,499	Civil administration	75,469,303,301
1,893,663,711	Public Order	1,920,084,686
54,588,981,057	National Security and Defence	55,292,027,252
19,404,405,809	Social Security and Welfare	18,717,000,980
28,796,902,839	Human Resource Development	28,759,171,415
9,250,117,193	Infrastructure Development	8,785,106,278
14,476,276,241	Economic Services	15,330,441,444
371,732,378	Research and Development	342,806,702
570,628,707	Culture Arts and Religions	526,600,282
116,687,354,362	Public Debt Interest	125,566,079,103
<b>265,073,403,892</b>	<b>Capital Payments</b>	<b>332,508,389,617</b>
3,399,084,336	Civil administration	2,340,368,408
246,577,977	Public Order	232,917,679
21,035,495,273	National Security and Defence	6,088,711,917
692,752,308	Social Security and Welfare	831,429,545
8,588,912,488	Human Resource Development	11,950,975,463
32,914,514,885	Infrastructure Development	34,347,800,156
39,296,791,945	Economic Services	73,445,875,454
775,864,193	Research and Development	939,848,591
185,964,208	Culture Arts and Religions	357,840,296
2,227,086,641	Restructuring and Reform	5,638,607,469
155,710,359,638	Public Debt Principal	196,334,014,640
<b>589,622,150,688</b>	<b>Total payments</b>	<b>663,217,011,058</b>
<b>(297,586,316,868)</b>	<b>Surplus/ (Deficit) incl. principal repayments</b>	<b>(353,425,883,199)</b>

**NOTES ON FINANCIAL POSITION**

**9. Financial Assets and Liabilities**

The following schedule of Financial Assets and Liabilities is provided by way of additional information. This information represents a departure from cash accounting by recognising quantifiable financial assets and liabilities in this note only. This departure represents a partial shift to modified accrual accounting.

<u>31/12/2002</u>		Note	<u>31/12/2003</u>
<b>607,991,425,455</b>	<b>ASSETS</b>		<b>623,390,061,125</b>
<b>4,875,028,805</b>	<b>Current assets</b>		<b>4,877,077,669</b>
4,875,028,805	Advances to Government Departments		4,877,077,669
<b>301,558,198,325</b>	<b>Non-current assets</b>		<b>309,256,491,728</b>
144,965,300,336	Equity State owned Enterprises & other Investments		144,835,231,906
132,948,865,341	On lent loans	12	141,900,202,296
18,960,978,483	Loans to Public Officers and others		18,576,899,899
2,913,335,290	Foreign Aid Counterpart Funds		3,631,168,120
1,769,718,875	Foreign Loan Expenditure awaiting charge to vote		312,989,507
	City Bank Loan Investment Account		583,006,963
	<b>LIABILITIES</b>		
<b>269,380,111,314</b>	<b>Current liabilities</b>		<b>281,572,853,165</b>
6,938,746,933	Bank overdraft	7	3,742,239,438
190,456,230,541	Treasury Bills	10	205,377,795,278
31,931,385,485	Advances from Central Bank : Monetary Law Act.		31,941,969,488
1,268,673,355	Special Loan for Repayment of IMF Subscriptions		1,268,673,355
9,868,511,530	Foreign Loans Revolving Funds		10,325,592,136
28,916,563,470	US Dollar loans borrowed domestic market	10	28,916,583,470
<b>1,356,654,779,868</b>	<b>Non Current Liabilities</b>		<b>1,566,315,777,821</b>
318,072,626,665	Treasury Bonds	10	453,407,807,754
287,700,468,100	Rupee Loans	10	248,413,734,800
24,063,959,530	Development Bonds	10	8,884,915,430
687,694,852,424	Foreign Loans	11	819,822,674,111
35,382,223,924	Deposits and other liabilities		33,460,619,084
3,740,649,225	Miscellaneous Funds		2,326,026,642

**10. Domestic Debt**

	Treasury Bills	Treasury Bonds	Rupee Loans	Local Loans in Foreign Currency	Development Bonds
Balance as at 01/01/2003	190,456,230,541	318,072,626,665	287,700,468,100	28,916,583,470	24,063,959,530
New Borrowings	14,921,564,738	203,671,771,600	48,113,266,700		
Principal Repayment		68,336,590,511	87,400,000,000		15,179,044,100
Balance as at 31/12/2003	205,377,795,279	453,407,807,754	248,413,734,800	28,916,583,470	8,884,915,430

*The new borrowings of Treasury Bills reflects the funds actually received*

**11. Foreign Debt**

Balance as at 01/01/2003	687,694,852,423
New Borrowings	91,497,925,374
Change in Parity	67,719,422,718
Corrections	(1,563,190,740)
Adjustment	(107,955,636)
Principal Repayment	(25,418,380,028)
Balance as at 31/12/2003	819,822,674,111

**12. On Lent Loans**

		31/12/2003
<b>Foreign on lent loans</b>		
Sri Lanka Ports Authority	49,269,457,936	
<b>Less: Parity Variances</b>	(4,532,234,387)	44,737,223,549
Ceylon Electricity Board		51,685,199,254
National Development Bank		13,719,443,828
Sri Lanka Telecom	11,061,795,808	
<b>Less: Parity Variances</b>	(27,864,260)	11,033,931,548
DFCC		6,663,268,620
Lanka Electricity Company		940,086,708
Sampath Bank		322,123,657
Hatton National Bank		328,692,683
Commercial Bank		630,800,303
Asian Hotel Corporation		20,936,667
Other Foreign Loans on lent	9,169,501,034	
<b>Less: Parity Variances</b>	(159,061,690)	9,010,439,344
<b>On Lendings on Foreign Funds</b>		<b>139,092,146,163</b>
<b>Local on lent Loans</b>		
Local Loans Development Fund		389,980,525
SL Rubber Manufacturing & Development Corporation		773,340,000
Other local loans		160,930,000
AHF Loan Scheme		1,697,874,026
Small Sector Ent. Dev. Loan Scheme		103,099,127
<b>On Lendings on Local Funds</b>		<b>3,125,223,678</b>
<b>Total On lendings</b>		<b>142,217,369,842</b>

**13. Contingent Liabilities**

**31/12/2002**  
**Billion Rupees**  
4.5

Bank Guarantees

**31/12/2003**  
**Billion Rupees**  
27.14

**14. Commitments**

6.9

Letters of Comfort  
Zero Coupon Untradable Treasury Bond by Central Bank on behalf of C.W.E

4.03  
43.97

**NOTES ON BUDGET OVERTURN**

**15. Receipts by category against budget and prior year**

<b>2002</b>			
<b>Actual</b>	<b>Receipts</b>	<b>Actual(2003)</b>	<b>Estimates Revised(2003)</b>
32,144,380,644	Taxes on International Trade.	39,816,231,353	35,848,000,000
35,180,856,126	Value Added Tax	97,753,813,902	116,866,000,000
31,510,758,723	Goods and services Tax	(656,451,135)	0
28,858,714,747	National Security Levy	(284,101,611)	0
8,511,785,287	Excise (Ordinance) Duty Liquor	10,713,247,225	10,940,000,000
20,548,758,558	Excise - Cigarettes	20,128,215,674	20,622,000,000
1,722,658,260	Excise - Liquor	200,000	0
16,707,736,907	Excise - Petroleum Products	13,251,176,597	13,633,000,000
4,260,673,314	Excise - Motor Vehicles	6,405,143,020	3,600,000,000
331,988,908	Excise - Other	525,685,824	520,000,000
29,842,502	Tobacco Tax	28,369,351	42,500,000
2,331,082,459	Stamp Duty	68,741,813	0
1,425,461,127	Debits Tax	3,601,440,958	2,500,000,000
678,153,454	Turnover Tax	4,275,992	0
362,793,618	Motor Vehicle Tax	610,020,351	50,000,000
2,569,244	Transfer Tax	369,108	10,000,000
55,004,598	Betting and Gaming Levy	56,515,211	125,000,000
150,132,958	License Taxes and Other	238,325,035	150,000,000
13,769,186,864	Corporate Taxes	14,264,124,352	20,782,000,000
23,668,282,123	Non - Corporate Taxes	24,519,516,581	29,921,000,000
4,112,874,185	Revenue From Departmental Enterprises	4,233,342,382	3,888,000,000
619,627,594	Rent	640,649,641	3,262,400,000
13,852,176,196	Interest	10,731,944,484	9,548,000,000
691,334,369	Profits	6,292,091,848	530,000,000
2,363,728,535	Dividends	3,140,148,402	1,755,980,000
15,555,140,372	Sale Proceeds and Charges	10,815,661,565	7,605,000,000
2,930,229,061	Social Security Contributions	3,231,142,663	3,900,000,000
10,023,651,010	Central Bank Profits	10,000,000,000	10,000,000,000
1,187,577,740	Other Profits	1,301,598,092	800,000,000
4,205,659,750	Divestiture Proceeds	10,292,345,273	9,450,000,000
3,091,064,328	Sale of Capital Assets	139,795,877	45,000,000
2,638,644	Domestic Capital Transfers	533,455	3,000,000
6,551,840,211	Recovery from on Lending	10,685,157,725	8,216,000,000
4,460,437,637	Foreign grants	7,241,856,851	7,000,000,000

**16. Budget Outturn in Economic format**

<b>2002</b>			
<b>Actual</b>	<b>Revenue</b>	<b>Actual(2003)</b>	<b>Estimates(2003)</b>
222,387,820,421	Tax Revenue	231,044,859,601	255,609,500,000
60,981,916,012	Non tax revenue	61,212,066,135	57,365,980,000
<b>283,369,736,433</b>	<b>Total Revenue</b>	<b>292,256,925,736</b>	<b>312,975,480,000</b>
	<b>Expenditure</b>		
324,548,746,797	Recurrent expenditures	330,708,621,441	342,399,199,000
(41,179,010,364)	Recurrent Surplus /( Deficit)	(38,451,695,705)	(29,423,719,000)
109,363,619,272	Capital Expenditure	136,174,374,975	138,782,993,870
<b>(150,542,629,636)</b>	<b>Government Borrowing Requirement (Deficit)</b>	<b>(174,626,070,680)</b>	<b>(168,206,712,870)</b>
<b>150,542,629,636</b>	<b>Financed By</b>	<b>174,626,070,680</b>	
174,181,778,557	Net Proceeds from borrowings	161,870,513,770	107,000,000,000
4,205,659,750	Divestiture proceeds	10,292,345,273	9,450,000,000
4,460,437,637	Foreign Grants	7,241,856,851	7,000,000,000
(6,319,005,465)	Net change in deposits and miscellaneous accounts	(1,582,137,719)	
(25,986,240,844)	Net increase/(decrease) in cash and cash equivalents	(3,196,607,495)	

## 17. Undrawn Borrowing (Committed Undisbursed Debt)

### Committed Undisbursed Debt by Donor / Creditor Agency

31/12/2002 Billion Rupees		31/12/2003 Billion Rupees	
160.1	<b>Bilateral</b>	181.8	
135.5	of which : Japan	155.3	
<b>107.7</b>	<b>Multilateral</b>	<b>111.5</b>	
76.9	of which : Asian Development Bank (ADB)	79.8	
21.8	World Bank (WB)	22.1	
8.9**	Export Credit	9.8**	
0*	Commercial Bank	0*	
<b>276.7</b>	<b>Total Committed Undisbursed Debt</b>	<b>303.1</b>	

\* Rs. 4 bn. Cub of European Investment Bank transferred to Multilateral category

\*\* Adjustment made to remove non-performing EDC Export credit of Rs. 2.3 bn.

### Movement in Committed Undisbursed Debt (Undrawn Borrowing) in 2003

Billion Rupees

		Japan	Other Bilateral	ADB	WB	Other Multilateral	Export Credit	Commercial Banks
Undrawn borrowing as at 1	135.4		24.5	76.9	21.8	9.0	8.9	0.0
New Commitments	26.9		7.7	18.4	18.1	0.8	6.7	10.1
Disbursements	22.6		7.2	20.3	19.5	1.3	6.5	10.1
Parity rate Change (Balancing)	15.6		1.6	4.8	1.7	1.1	0.7	0.0
Undrawn borrowing as at :	155.3		26.6	79.8	22.1	9.6	9.8	0.0

### Disbursement Profile of Undrawn Borrowing (Committed Undisbursed Debt) as at 31/12/2003

	Billion Rupees						
	2004	2005	2006	2007	2008	2009	
Japan	27.7	31.0	32.4	29.6	23.8	10.8	
Other Bilateral	11.3	8.3	4.9	2.0	0.0	0.0	
Asian Development Bank	22.0	21.5	18.9	11.6	4.3	1.5	
World Bank	9.2	7.4	3.8	1.0	0.5	0.2	
Other Multilateral	5.3	2.1	1.6	0.4	0.2	0.0	
Export Credit	3.5	2.5	2.1	1.7	0.0	0.0	
Commercial Banks	0.0	0.0	0.0	0.0	0.0	0.0	
<b>Total</b>	<b>79.0</b>	<b>72.8</b>	<b>63.7</b>	<b>46.3</b>	<b>28.8</b>	<b>12.5</b>	

Source : Information Systems & Debt Management Division of External Resources Department (ERD)

## 18. Statement of Foreign Debt

### Disbursed and Outstanding Debt(DOD) by Donor/Creditor Agency Billion Rupees

31/12/2002		31/12/2003	
348.6	Bilateral	399.0	
217.2	of which : Japan	255.3	
341.7	Multilateral	405.0	
164.7	of which : Asian Development Bank (ADB)	195.7	
169.7	World Bank (WB)	200.0	
10.7	Export Credit	18.9	
7.9	Commercial Bank	17.6	
<b>708.9</b>	<b>Total Disbursed &amp; Outstanding Debt (DOD)</b>	<b>840.5</b>	

Movement in Disbursed & Outstanding Debt (DOD) in 2003

	Billion Rupees							
	Japan	Other Bilateral	ADB	WB	Other Multilateral	Export Credit	Commercial Banks	
<b>DOD as at 01.01.2003</b>	<b>217.2</b>	<b>131.7</b>	<b>164.7</b>	<b>169.7</b>	<b>7.3</b>	<b>10.7</b>	<b>7.9</b>	
Disbursements (New Borrowings)	22.6	7.2	20.3	19.5	1.3	6.5	10.1	
Principal Repayments	10.5	5.9	3.1	3.7	0.2	1.4	0.6	
Parity rate change (Balancing Item)	26.0	10.8	13.8	14.5	0.9	3.1	0.2	
<b>DOD as at 31.12.2003</b>	<b>255.3</b>	<b>143.8</b>	<b>195.7</b>	<b>200.0</b>	<b>9.3</b>	<b>18.9</b>	<b>17.6</b>	

### Liability Maturity Structure (Principal Due) on existing portfolio as at 31/12/2003 at current exchange rate

	Billion Rupees			
	1-5 yrs 2004-2008	6-15 yrs 2009-2018	16-30 yrs 2019-2033	31-40 yrs 2034-2043
Japan	74.1	186.8	138.3	11.2
USA	13	27	15.2	0
Germany	12.4	17.4	20.7	3.4
Other Bilateral	17.9	30.5	12.5	0
Asian Development Bank	24.4	109.4	133.2	9.4
World Bank	22	68.9	111.1	19.9
Other Multilateral	2	9.6	5.9	1.4
Export Credit	10.9	17.3	0.6	0
Commercial Banks	13.1	3.3	1.2	0
<b>Total</b>	<b>189.8</b>	<b>470.2</b>	<b>438.7</b>	<b>45.3</b>

Source : Information Systems & Debt Management Division of External Resources Department (ERD)

**19. RECURRENT, CAPITAL AND TOTAL EXPENDITURE OF ALL MINISTRIES & DEPARTMENTS FOR THE YEAR 2003**

Head	Name	Recurrent(Rs.)	Capital(Rs.)	Total (Rs.)
101	President Office	251,230,246	76,931,251	328,161,496
102	Prime Minister	94,304,971	49,403,950	143,708,921
103	Judges of the Supreme Courts	22,592,731	0	22,592,731
104	Office of the Cabinet of Ministers	11,560,921	970,033	12,530,954
105	Parliament	552,549,974	34,122,285	586,672,259
106	Auditor General	204,339,441	2,546,975	206,886,416
107	Office of the Leader of House of Parliament	6,767,512	318,850	7,086,362
108	Office of the Chief Govt. Whip in Parliament	6,847,707	559,392	7,407,099
109	Office of the Leader of the Opposition in Parliament	11,659,364	589,702	12,249,066
111	Department of Elections	129,068,624	2,868,134	131,936,758
112	Judicial Service Commission	9,953,370	642,324	10,595,694
113	Public Service Commission	30,247,459	781,440	31,028,898
114	Office of the Parliamentary Commissioner of Adminis	3,824,113	95,878	3,919,991
115	Office of the Finance Commission.	9,852,832	1,409,894	11,262,727
116	Office of the Former President (Hon. D.B. Wijethunge	5,315,992	29,338	5,345,330
117	Commission to Investigate Allegations of Bribery & C	42,673,572	1,221,180	43,894,752
118	National Education Commission	8,694,961	717,710	9,412,671
119	The Constitutional Council	4,573,551	2,554,667	7,128,218
150	Minister of Buddha Sasana	29,390,117	80,843,146	110,233,263
160	Minister of Policy Development and Implementation	74,888,935	1,135,717,347	1,210,606,281
170	Minister of Power and Energy	438,675,777	8,856,452,911	9,295,128,687
180	Minister of Transport,Highways and Aviation	525,958,624	732,396,520	1,258,355,144
181	Minister of Highways	33,614,781	9,105,373,199	9,138,987,981
182	Minister of State Transport	206,559,472	390,741	206,950,213
190	Minister Finance	139,228,260	485,144,741	624,373,001
200	Minister of Defence	472,521,390	36,315,898	508,837,288
210	Ministry of Agriculture and Livestock	2,174,408,068	873,856,645	3,048,264,714
220	Minister of Enterprise Development, Industrial Policy	222,529,182	665,123,946	887,653,128
221	Minister of Industries	24,615,438	28,060,213	52,675,650
230	Minister of Constitutional Affairs	8,328,365	927,791	9,256,156
240	Minister of Foreign Affairs	3,210,423,463	236,519,416	3,446,942,879
241	Minister of Assisting Foreign Affairs	8,631,074	729,404	9,360,478
250	Minister of Port Development & Shipping	47,556,297	1,264,406,795	1,311,963,091
260	Minister of Eastern Development & Muslim Religious	67,379,131	287,694,718	355,073,850
270	Minister of Housing and Plantation Infrastructuro	198,660,931	8,572,316,868	8,770,977,799
271	Minister of Housing Development	11,659,864	104,811,027	116,470,891
272	Minister of Estate Intrastructure	38,999,896	84,414,194	123,414,090
273	Minister of Urban Public utilities	21,291,381	52,607,801	73,899,182
280	Minister of Fisheries & Ocean Resources	220,986,040	1,664,995,485	1,885,981,526
290	Minister of Women's Affairs	41,511,425	49,353,109	90,864,535
300	Minister of Justice, Law Reform and National Intergral	114,129,336	185,821,045	299,950,381
310	Minister of Irrigatin and water Management	874,293,790	2,919,784,354	3,794,078,144
311	Minister of Water Management	15,014,145	2,875,651	17,889,796
312	Minister of Irrigation	15,564,104	2,946,476	18,510,580
320	Minister of Ennvrioment and Natural Resources	153,731,518	798,008,970	951,740,488
330	Minister of Home Affairs, Provincial Councils and Loca	30,845,664,884	4,998,309,913	35,843,974,797
331	Ministry of Home Affairs,Local Government and Provin	8,299,901	2,485,222	10,785,123
340	Minister of Health,Nutrition & Welfare	14,026,576,619	4,462,634,472	18,489,211,091
341	Minister of Social Welfare	76,983,882	47,502,660	124,486,541
350	Minister of Interior	1,927,595,825	9,265,511	1,936,861,336
360	Minister of Plantation Industries	301,573,443	1,103,858,877	1,405,432,320
361	Minister of Small Holder Development	9,829,956	1,581,860	11,411,816
370	Minister of Tourism	120,151,842	135,794,963	255,946,805
380	Minister of Southern Region Development	92,708,316	378,435,556	471,143,872
390	Minister of Western Region Development	50,308,705	441,877,032	492,185,737
400	Minister of Central Region Development	53,415,555	669,752,900	723,168,456
410	Minister of Rural Economy	22,310,466	621,168,646	643,479,112
420	Minister of Co-operatives	67,066,346	41,236,161	108,302,507
430	Minister of Samurdhi	2,900,475,484	162,587,613	3,063,063,097
431	Minister of Sammurthi	9,396,575	632,476	10,029,051
501	Minister of Human Resource Development, Educator	7,858,179,990	3,878,930,803	11,737,110,793
502	Minister of Tertiary Education and Tranning	589,285,782	902,536,651	1,491,822,433
503	Minister of School Education	12,749,299	137,836,069	150,585,368
511	Minister of Employment & Labour	317,160,785	19,530,514	336,691,300
521	Minister of Public Administration, Management and R	286,733,831	72,635,364	359,369,195
531	Minister of Mass Communication	94,052,743	401,257,100	495,309,843
541	Minister of Parliamentary Affairs	87,814,319	4,463,227	92,277,546
551	Minister of North-West Regional Devalpment	34,030,691	161,318,647	195,349,338
571	Minister of Yourth Affairs & Sports	288,045,631	59,554,722	347,600,354
581	Minister of Rehabilitation Resettlement & Refugees	3,029,465,549	488,416,185	3,517,881,734
582	Minister of Assising Vannl Rehabilitation	14,862,725	148,264,939	163,127,664
591	Minister of Hindu Affairs	32,215,520	105,699,962	137,915,482
611	Minister of Land	53,151,899	523,987,942	577,139,841
621	Minister of Commerce and Consumer Affairs	57,151,169	6,473,563	63,624,732
631	Minister of Economic Reform Science and Technolog	290,533,945	927,276,653	1,217,810,598
701	Department of Buddhist Affairs	63,773,161	759,028	64,532,190
702	Department of Cultural Affairs	77,627,797	8,804,915	86,432,712
703	Department of Muslim Religious and Cultural Affairs	9,437,139	9,346,075	18,783,213
704	Department of Christian Religious and Cultural Affairs	1,323,933	147,360	1,471,293
705	Department of Hindu Religious and Cultural Affairs	16,080,117	10,334,045	26,414,163
706	Department of Archeology	124,954,429	37,506,895	162,461,324
707	Department of National Museums	32,097,244	33,134,756	65,232,000
708	Department of National Archives	19,950,137	26,467,675	46,417,812
709	Department of Information	41,762,876	3,669,762	45,432,638
711	Department of Government Printer	599,000,438	57,297,599	656,298,037
712	Department of Examination	590,894,981	8,855,575	599,750,556
713	Department of Educational Publication	7,028,848	505,718	7,534,565
714	Department of Technical Education & Training	329,516,088	89,537,885	419,053,973
715	Contribution to the University & University Grant Corr	4,562,884,280	1,208,672,720	5,771,557,000
716	Department of Social services	3,731,163,574	29,578,971	3,760,742,544
717	Department of probation and Child Care	56,556,943	2,326,385	58,883,329
718	Department of The Commissioner General of Sammu	33,375,796	46,980,276	80,356,071
719	Department of Poor Relief	8,943,621,381	1,754,151	8,945,375,532
721	Department of Sports Development	97,825,129	79,823,594	177,648,723
722	Department of Ayurveda	161,796,012	79,435,058	241,231,069
723	Department of Labour	358,966,238	83,879,343	442,845,582
751	Sri Lanka Army	27,324,293,914	1,782,686,941	29,106,980,855
752	Sri Lanka Navy	6,413,183,636	1,981,140,308	8,394,323,944
753	Sri Lanka Airforce	6,212,594,220	1,892,380,862	8,104,975,082
754	Department of Police	12,734,927,249	341,632,365	13,076,559,615
755	Department of Immigration and Emigration	377,797,107	66,564,114	444,361,221
756	Department of Registration of Persons	64,801,555	2,494,817	67,296,372
757	Courts Administration	668,926,676	119,816,995	788,743,672

758	Department of Attorney General	126,831,908	6,723,798	133,555,706
759	Department of Legal Draftsmen	18,170,445	1,085,429	19,255,874
761	Department of Debt conciliation Board	2,486,667	28,995	2,515,662
762	Department of Prisons	1,035,078,565	97,978,381	1,133,056,946
763	Department of Public Trustee	8,248,540	395,920	8,644,460
764	Department of Government Analyst	21,524,202	5,443,515	26,967,717
765	Registrar of Supreme Court	24,473,492	1,840,565	26,314,057
766	Department of Law Commission	5,236,773	1,037,222	6,273,996
767	Department of Official Language	27,163,738	1,253,072	28,416,810
783	Department of Public Trustee	0	0	0
801	Department of National Budget	7,489,329,148	57,604,228,689	65,093,557,838
802	Department of Fical Policy and Economic Affairs	1,215,753,802	92,392,532	1,308,146,333
803	Department of Public Debt Management	125,566,079,103	198,016,760,596	323,582,839,699
804	Department of State Accounts	659,684,770	431,030,750	1,090,715,520
805	Department of Public Finance	208,625,438	742,569	209,368,006
806	Department of External Resources	78,956,641	4,658,110,984	4,737,067,625
807	Department of Management Services	7,878,099	422,565	8,300,664
808	Department of Inland Revenue	435,516,584	20,408,711	455,925,295
809	Sri Lanka customs	480,072,575	8,452,778	488,525,353
811	Department of Excise	136,769,847	9,645,387	146,415,234
812	Department of Valuation	60,924,872	1,678,798	62,603,670
813	Department of Census and Statistics	234,297,874	3,505,111	237,802,985
814	Department of National Planning	25,921,867	1,263,680	27,185,547
815	Department of Pensions	31,129,704,257	3,008,706	31,132,712,964
816	Department of Registrar General	135,959,567	4,917,773	140,877,341
817	District Secretariat, colombo.	141,995,453	142,156,065	284,151,518
818	District Secretariat-Gampaha	201,950,358	7,632,795	209,583,152
819	District Secretariat -Kalutara	162,285,706	9,807,812	172,093,518
821	District SecretariatKandy	226,076,228	8,339,423	234,415,650
822	District Secretariat Matale	112,134,066	5,916,762	118,050,828
823	District Secretariat-Nwara-Eliya	86,697,040	23,960,505	110,657,545
824	District Secretariat-Galle	193,932,539	3,868,477	197,801,015
825	District Secretariat-Matara	161,401,968	23,696,471	185,098,438
826	District Secretariat-Hambantota	121,520,157	7,396,602	128,916,759
827	District Secretariat-Kachcheri-Jaffna	102,992,176	4,995,729	107,987,905
828	District Secretariat -Kachcheri-Mannar	31,651,184	1,980,421	33,631,605
829	District Secretariat, kachcheri- Vavuniya	33,584,960	4,994,741	38,579,701
831	District Secretariat, Kachcheri- Mulativu.	24,796,693	1,497,272	26,293,964
832	District Secretariat. Kachcheri. Killinochchi.	22,553,510	1,498,393	24,051,903
833	District Secretariat. Kachcheri.-Batticaloa.	88,431,498	1,493,713	89,925,210
834	District Secretariat. Kachcheri.-Ampara	146,490,471	9,987,145	156,477,616
835	District Secretariat. Kachcheri.Trimcomalee	64,264,699	3,891,074	68,155,773
836	District Secretariat.-Kurunegala	314,050,198	22,011,046	336,061,245
837	District Secretariat.Puttlam.	128,785,046	6,783,249	135,568,294
838	District Secretariat-Anuradhaapura	167,218,568	5,800,066	173,018,634
839	District Secretariat.polonnaruwa	67,979,695	5,772,534	73,752,229
841	District Secretariat.Badulla	125,281,261	4,998,587	130,279,848
842	District Secretariat.Monaragala	86,141,105	3,692,627	89,833,732
843	District Secretariat.Rathpura	133,399,524	5,944,421	139,343,945
844	District Secretariat.Kegalla	118,732,743	7,923,776	126,656,518
845	Department of Public Enterprises	9,560,314	1,586,587	11,146,901
851	Department of Agriculture	637,536,549	76,258,301	713,794,851
852	Department of Agrarian Development	973,571,434	85,080,864	1,058,652,299
853	Department of Irrigation	483,508,044	787,538,174	1,271,046,218
854	Department of forests	250,293,695	122,083,760	372,377,455
855	Department of Land Commissioner	63,070,761	11,045,678	74,116,439
856	Department of Land Settlement	37,057,727	1,331,965	38,389,691
857	Department of Survey	678,818,471	76,465,806	755,284,277
858	Department of Export Agriculture	92,794,408	50,620,344	143,414,752
859	Department of Fisheries and Aquatic Resources	69,376,184	10,302,483	79,678,667
861	Department of Animal Production and Health	184,516,243	23,212,606	207,728,849
862	Department of Rubber Development	32,597,473	29,147,094	61,744,567
863	Department of Wild Life conservation	132,211,808	232,106,571	364,318,379
864	Department of Zoological Gardens	47,157,368	26,941,082	74,098,450
865	Department of Coast Conservration	19,425,366	105,767,636	125,193,002
866	Department of Commerce	25,537,318	834,494	26,371,811
867	Department of Internal Trade	30,594,799	0	30,594,799
868	Department of Import & Export Control	13,626,904	584,562	14,211,466
869	Department of the Register of Companies	9,310,280	679,779	9,990,059
871	Department of Measurement Units, Standards Servic	20,605,176	49,508,249	70,113,425
872	National Intellectual Property Office of Sri Lanka	8,170,765	37,604	8,208,370
873	Department of Food Commissioner	9,464,441	3,282,935	12,747,376
874	Department of Co-operative Development & Register	16,966,704	36,000	17,002,704
875	Co-operatative Employees Commission	3,736,669	592,987	4,329,656
876	Department of Textile Industries	40,884,257	3,449,222	44,333,480
877	Department of Mesteorology	55,921,602	13,674,753	69,596,356
878	Up Country Peasantry Rehabilitation Department	4,212,933	101,323,686	105,536,619
901	Railway	3,383,377,935	1,437,209,815	4,820,587,751
902	Department of Motor Traffic	170,984,870	27,635,906	198,620,776
903	Civil Aviation Department	0	0	0
904	Department of Posts	2,826,112,198	574,300,102	3,400,412,300
905	Department of Buildings	87,484,487	11,132,388	98,616,875
906	Government Factory	19,813,752	5,507,443	25,321,195
907	Department of National Physical Planing	60,724,163	16,222,706	76,946,869
	<b>TOTAL EXPENDITURE</b>	<b>330,708,621,441</b>	<b>332,508,389,617</b>	<b>663,217,011,058</b>