

Budget Document 2026



Imbulpe Pradeshiya Sabha



Vision

“A beautiful city full of wealth”

Mission

Our mission is to enhance the quality of the life of the people by effectively utilizing the delegated powers and functions.

Content

No.	Description	Page No.
01.	Message of the Chairman	01
02.	Message of the Secretary	02
03.	Location, Background and administration of the Imbulpe Pradeshiya Sabha Vicinity	03
04.	General Statistics	05
05.	Approved Carder	06
06.	Organization Chart	07
07.	Adoption of the 2026 Program Budget	08
08.	Recurrent Income Summery	09
09.	Recurrent Expenditure Summery	10
10.	Recurrent Capital Income and Recurrent Capital Expenditure Summery	11
11.	Income Summery and Estimations	12
a.	Income Summery Program Number 01 General Administration	13
b.	Income Summery Program Number 02 Health Services	15
c.	Income Summery Program Number 03 Physical Planning Roads and Building	17
d.	Income Summery Program Number 04 Water Services	19
e.	Income Summery Program Number 05 Public Utility Services	21
f.	Income Summery Program Number 06 Welfare Services	23
12.	Expenditure Summery and Estimations	25
a.	Expenditure Summery Program Number 01 General Administration	26
b.	Expenditure Summery Program Number 02 Health Services	30
c.	Expenditure Summery Program Number 03 Physical Planning Roads and Building	33
d.	Expenditure Summery Program Number 04 Water Services	36
e.	Expenditure Summery Program Number 05 Public Utility Services	39
f.	Expenditure Summery Program Number 06 Welfare Services	41



Message of the Hon. Chairman

Wishing that the upcoming year 2026 will be a happy and prosperous New Year, I am pleased to present to you the first budget of the eighth session of the Imbulpe Pradeshiya Sabha, as well as the first budget document after my appointment as the Chairman of the Imbulpe Pradeshiya Sabha.

I look forward to achieving the goals set for the coming year by implementing the policies and plans of His Excellency President Anura Kumara Dissanayake and the current government, I expect to dedicate my utmost commitment towards building a fair and equitable society free from drugs , eradicating rural poverty, advancing the Clean Sri Lanka Program, and providing more efficient services to the public with the support of the Honorable Members of the Council, the Secretary, the staff, other government and private institutions, and the public.

In the coming year, special attention will be given to waste management, rural road maintenance and development, developing tourist attractions, providing necessary facilities for tourists, and increasing the revenue of the Pradeshiya Sabha. Several tourism-related projects connected to the Belihuloya tourism zone are already being implemented.

I extend my heartfelt gratitude to the Honorable Deputy Chairman and the members of Sabha, as well as the Secretary of the Pradeshiya Sabha and the staff, for the various forms of support they have given in preparing the 2026 Budget Document.

A.M.S.A. Bandara

Chairman

Imbulpe Pradeshiya Sabha



Message of the Secretary

It is my pleasure to inform that Imbulpe Pradeshiya Sabha present this budget document for the year 2026 with the aim of implementing health, education, welfare and public utility services with quality and effectively to reach the vision of "A beautiful city full of wealth "a reality.

It is expected to organize and implement the required programs to improve the living status of the community covering 13 Pradeshiya Sabha Divisions while continuously rendering the services so far by the Imbulpe Provincial Council to reach its revenue targets subjecting to the limits prescribed by law and to become a financially sustainable local authority.

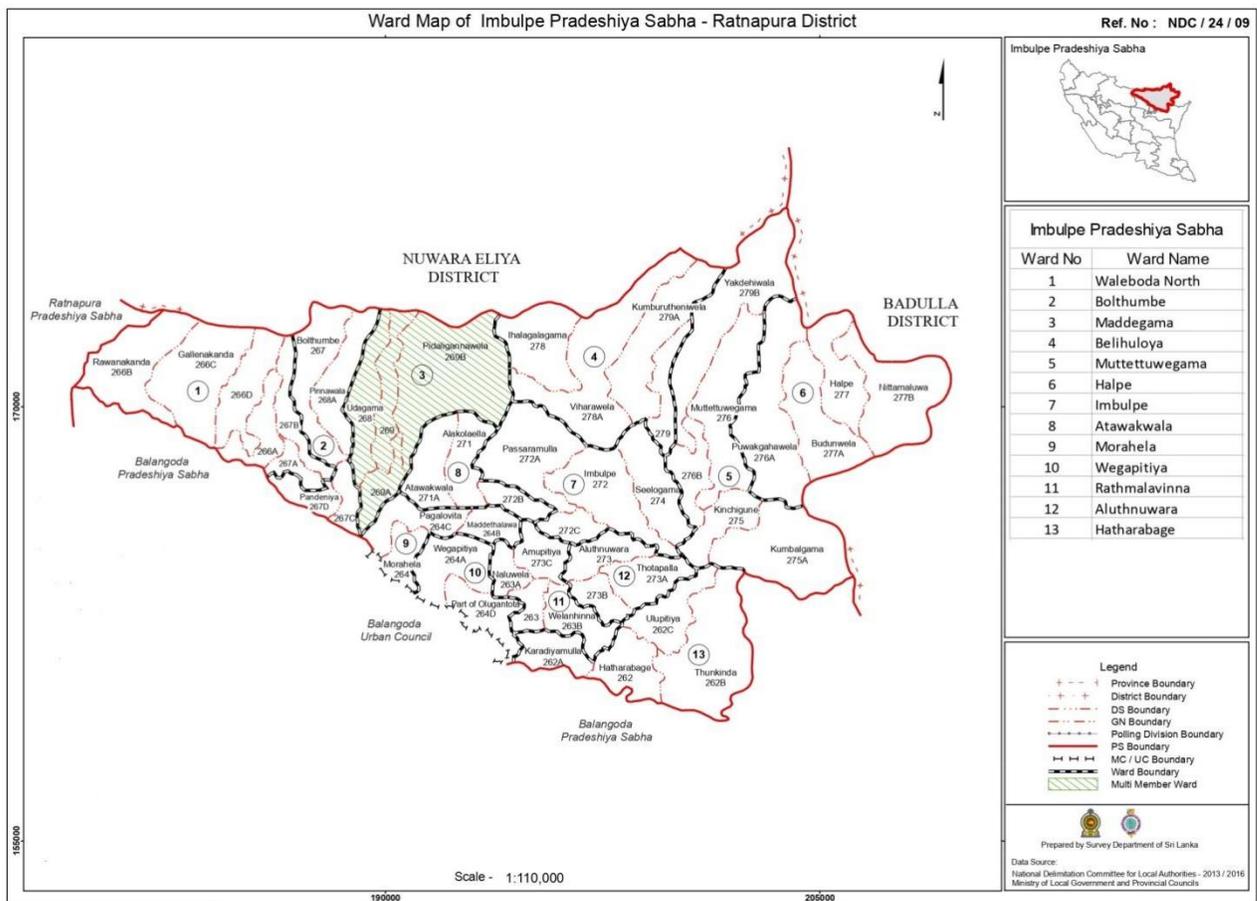
I would like to express my respectful thanks to all those who submitted budget proposals during the preparation of the 2026 budget, and to the subject officer who worked to prepare a successful and accurate budget document. My thank goes to all the staff who supported by providing information for a productive budget document. Also my thank goes to the translators for translating this document to Tamil medium and English medium by implementing trilingual policy.

May the coming year 2026 be a happy new year filled with happiness, prosperity and good hopes for all of you!

J.G.S.Wickramasinghe
Secretary
Imbulpe Pradeshiya Sabha

Location, Background and Administration of Imbulpe Pradeshiya Sabha Vicinity

Imbulpe Pradeshiya Sabha belongs to the Northern boundary of Ratnapura District in Sabaragamuwa Province. It is bounded by Ambagamuwa Pradeshiya Sabha of Nuwara Eliya District in the north, Balangoda Municipal Council and Balangoda Pradeshiya in the south, Rathnapura Pradeshiya Sabha and Balangoda Pradeshiya Sabha from west and Haldummulla Pradeshiya Sabha in Badulla district in the east. The total land area here is about 25,600 hectares and among that there are 13 Pradeshiya Sabha Divisions, 50 Grama Niladhari Divisions and 256 villages.



Dry, wet and inter-regional climatic conditions can be seen within the Pradeshiya Sabha vicinity. The average temperature is around 25 degrees Celsius, while in the northern region, the temperature drops to 20 degrees

Celsius. The region receives rainfall from the North East and South West monsoons, with annual rainfall between 2000 and 4500 mm.

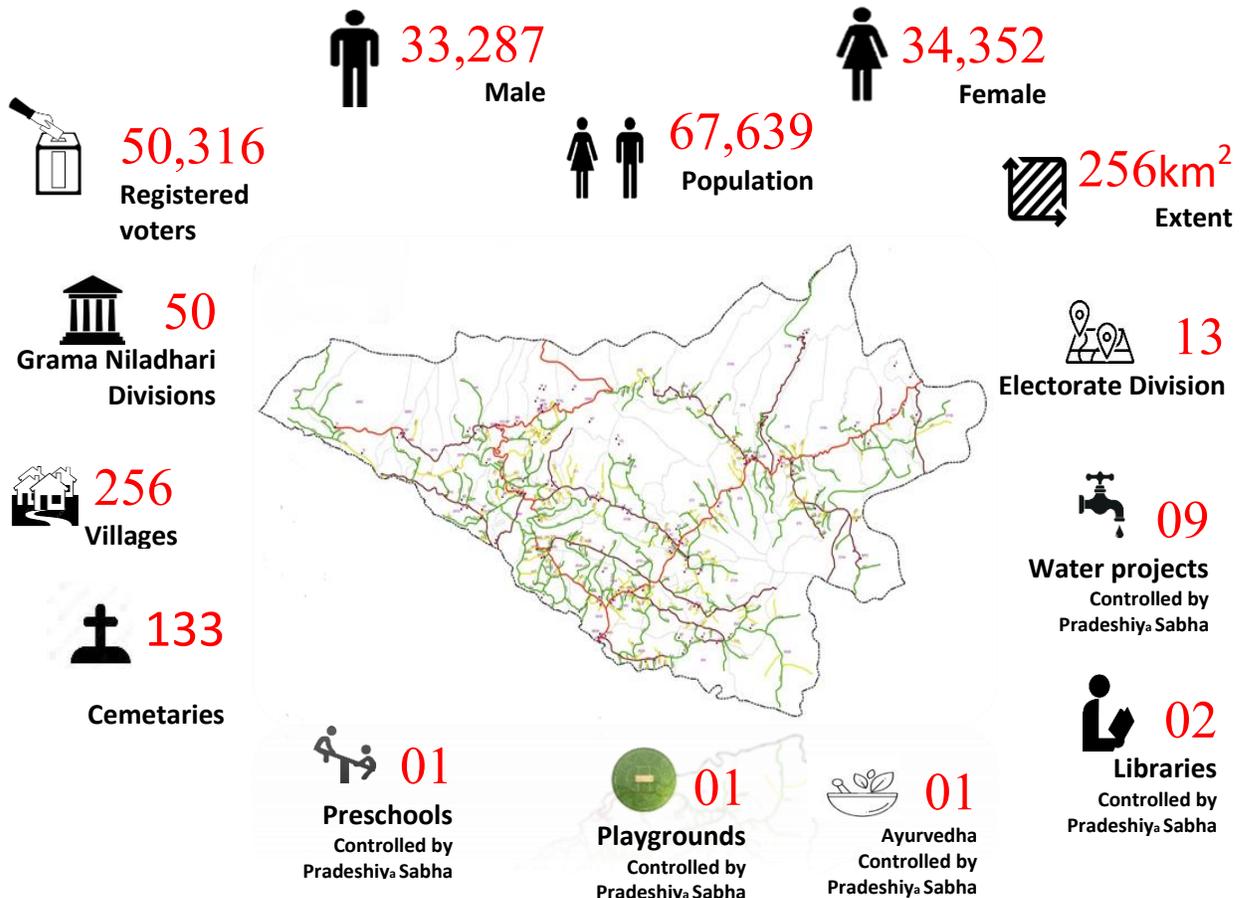
According to historical and archaeological information Imbulpe Pradeshiya Sabha area has a historical background comes from the second century BC, and information up to the Era of Ravana can be found from the folklores. Imbulpe Pradeshiya Sabha has been merged with Uduvagam Pattu and Talapita Gam Pattu of Kadawatha Korala and established under the Pradeshiya Sabha Act No. 15 of 1987. In the past, the Village Council office of Uduvagam Pattuwe in Kadawatha Korala was located in Morahala area, where Mr. Rathmalavinne Mudalihami was the first Member and Mr. P.Palis Kure was elected as the member. Thalapitagampattu Village Council office was located in Belihuloya area and its first member was Mr. N.A.Charles Appuhami of Puwakgahawela and later Mr. S.M.Bande and Mr. G.D.B.Punchi Mahaththya have also been elected. In the year 1980, the village council system was abolished and development councils were established instead. Sub office Rathnapura District Development Council was located in the Morahala area and Mr. Ratmalavinne Ariya Sumitra Sellahewa has been elected as the first Chairman.

Pradeshiya Sabha was governed by a Chairman, Vice-Chairman and a Council of Members elected from Local Government election from 1988 to 2024, after the establishment of the Imbulpe Pradeshiya Sabha under the Pradeshiya Sabha Act No. 15 of 1987 or by a Secretary and the Officer of Implementing Powers.

- - Hon. Chairman Mr. H.H.Metthananda from 1988 to 1989
 - Hon. Chairman Mr. J.H.L.Wijerathne from 08.03.1990 to 30.06.1991
 - Hon. Chairman Mr. J.M.L. Justin from 01.07.1991 to 30.12.1996
 - Hon. Chairman Mr. W.B.M.Weerasekera Bandara from 25.04.1997 to 2002
 - Hon. Chairman Mr. E.A.Vajira Dissanayake from 15.04.2002 to 2006
 - Hon. Chairman Mr. D.R.Indu Gunathilaka from 15.04.2006 to 06.01.2011
 - Hon. Chairman Mr. D.R.Indu Gunathilaka from 06.01.2011 to 14.05.2015
 - Secretary and the Officer of Implementing Powers – Mrs. D.S.Wathukarawatte from 14.05.2015 to 22.08.2017
 - Secretary and the Officer of Implementing Powers – Mr. D.G.J.K.Jayewardene from 23.08.2017 to 28.11.2017
 - Secretary and the Officer of Implementing Powers – Mrs. D.S.Wathukarawatte from 29.11.2017 to 19.03.2018
 - Hon. Chairman S.G.V.A. Sri Lal Senarath from 20.03.2018 to 19.03.2023
 - Secretary and the Officer of Implementing Powers Mrs. D.A.C.Rohini Dasanayake from 20.03.2023 to 15.02.2024
 - Secretary and the Officer of Implementing Powers Mrs. J.G.S.Wickramasinghe from 16.02.2024 to 01.06.2025
 - Hon. Chairman A.M.Sugath Amarasiri Bandara from 02.06.2025 up to now

Common Statistic Information

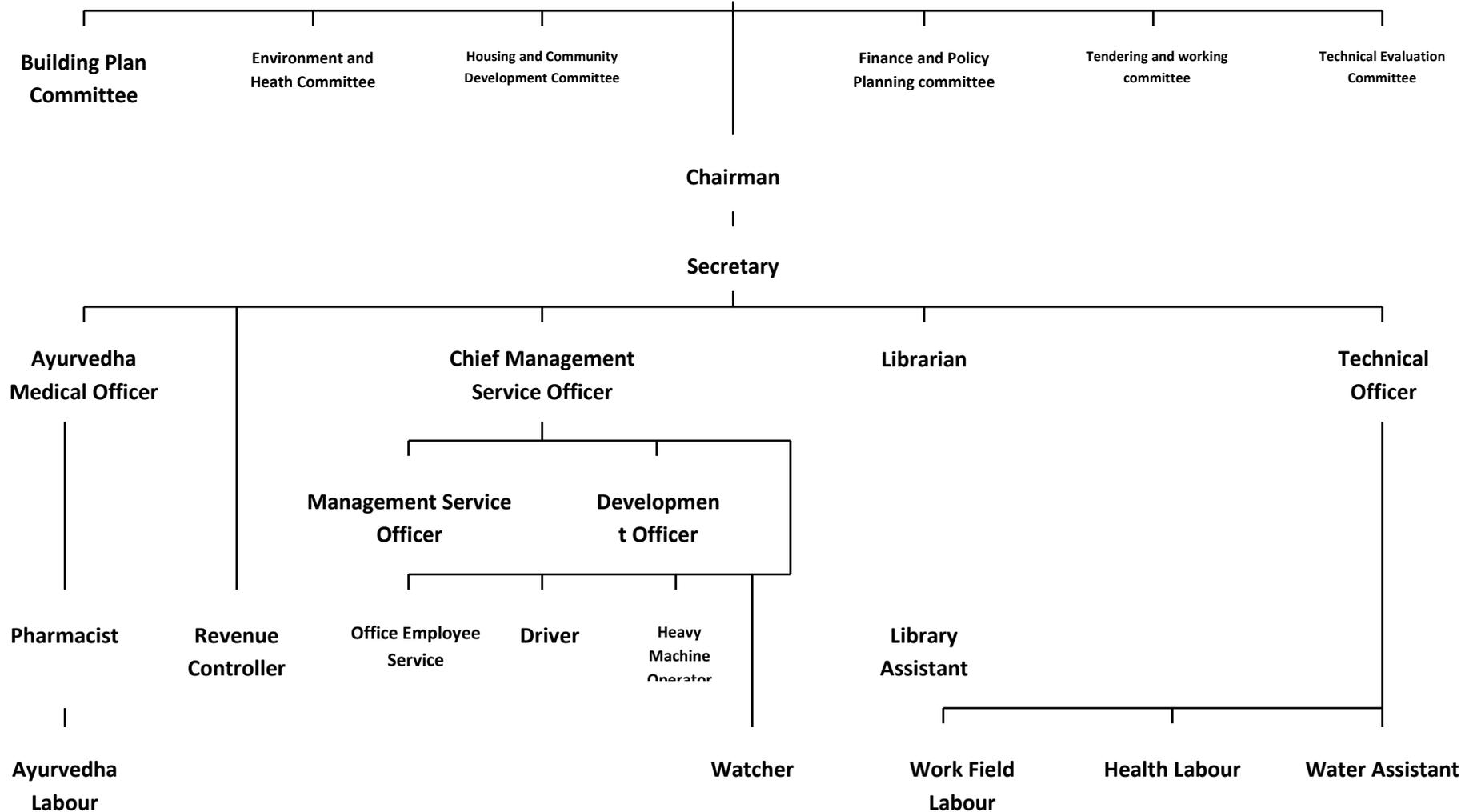
Province - Sabaragamuwa
District - Ratnapura
Divisional Secretary's Division – Imbulpe
Electorate Division – Balangoda



Approved Carder Details (To 30.09.2025)

Number	Name of the Position	Approved Carder		Available Carder		Number of vacancies	Number of excess
		Permanent	Contract	Permanent	Contract		
01	Secretary Management Assistant Super Grade	1		1			
02	Ayurvedha Medical Officer	1		0		1	
03	Development Officer	19		21			2
04	Technical Service Officer	2		1		1	
05	Assistant Technical Service Officers	1		0		1	
06	Librarian	2		1		1	
07	Management Service Officer	8		8			
08	Income Inspector	2		1		1	
09	Heavy Machine Operator	1		1			
10	Driver	5		6	1		1
11	Electrician	2		2			
12	Pharmacist	1		1			
13	Office Employee Service	2		1		1	
14	Watcher	2		2			
15	Library Assistant	3		3			
16	Work Field Labor	11	3	9	3	2	
17	Heath Labor	7	2	7	2		
	Total	70	5	65	6	8	3

Organization Chart





Adoption of Program Budget 2026

It is hereby certify that the Budget Document for the year 2026 was approved under the Shaba Decision No.06(V) at the VIII sitting of Imbulpe Pradeshiya Sabha on 11th of November, 2025 under Section 168(1) that should be read with the Section 9.3 of the Pradeshiya Sabha Act No. 15 of 1987 and the orders of the 11 and 12 rules of the Pradeshiya Sabha Finance and Administration Rules of 1988 .

A.M.S.A.Bandara
Chairman
Imbulpe Pradeshiya Sabha

11th of November 2025
At Imbulpe Pradeshiya Sabha



Recurrent Income Summary for the Year 2026

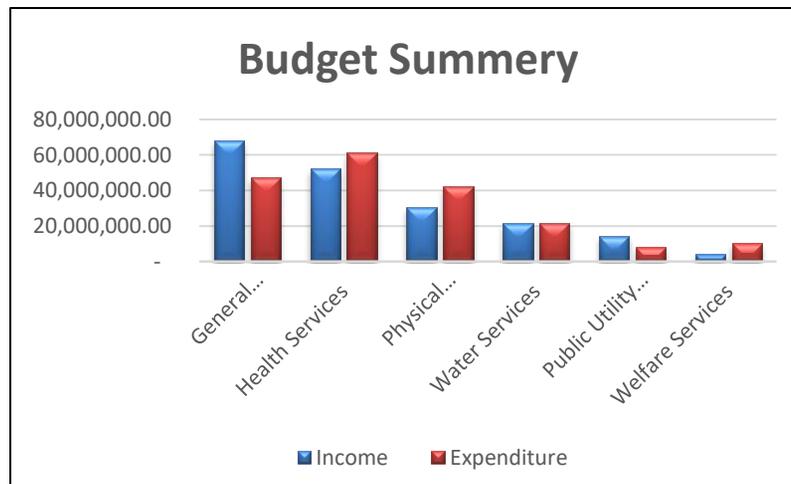
Account Code	Income Subject Details	General Administration	Health Services	Physical Planning Roads and Buildings	Water Services	Public Utility Services	Welfare Services	Total	Percentage (%)
10	Assessment Taxes	814,708.32	475,000.00	-	-	1,000.00	50,000.00	1,340,708.32	1.09
20	Rent	-	-	1,900,000.00	140,000.00	8,491,560.00	-	10,531,560.00	8.58
30	License Charges	401,000.00	1,100,000.00	-	-	-	-	1,501,000.00	1.22
40	Service charges	75,000.00	2,101,000.00	3,478,500.00	8,825,000.00	5,000.00	16,000.00	14,500,500.00	11.81
50	Warrant Charges	3,501,000.00	-	1,000.00	101,000.00	84,156.00	17,000.00	3,704,156.00	3.02
60	Other Income	40,726,012.84	366,250.00	400,000.00	3,000.00	100,000.00	56,500.00	41,651,762.84	33.92
70	Income Assistance	22,768,208.26	8,880,889.05	11,882,026.11	2,365,158.85	1,000,645.16	2,678,570.85	49,575,498.28	40.37
Total		68,285,929.42	12,923,139.05	17,661,526.11	11,434,158.85	9,682,361.16	2,818,070.85	122,805,185.44	100
Percentage		55.61	10.52	14.38	9.31	7.88	2.29	100	

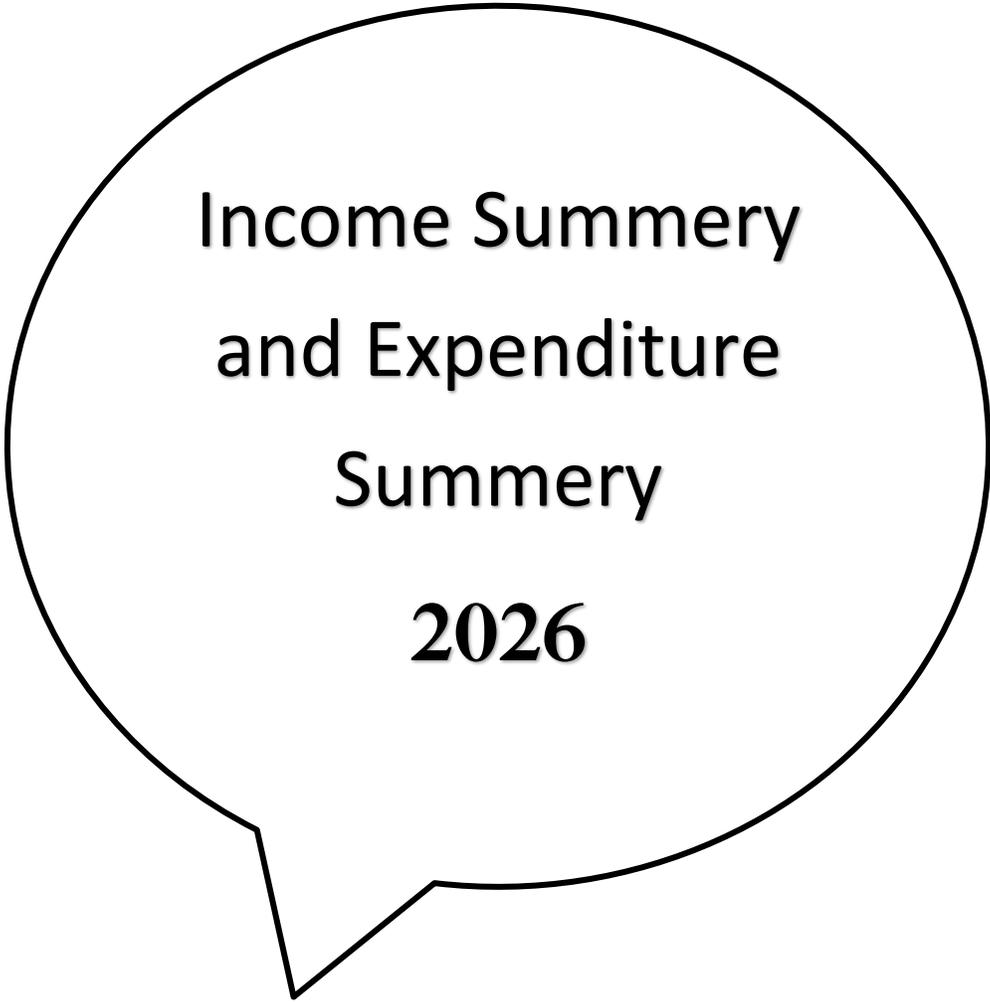
Recurrent Expenditure Summery for the Year 2026

Account Code	Expenditure Subject Details	General Administration	Health Services	Physical Planning Roads and Buildings	Water Services	Public Utility Services	Welfare Services	Total	Percentage (%)
01	Salary Allowances	34,195,143.04	13,817,564.48	18,092,547.04	3,741,495.68	1,658,005.44	4,346,536.16	75,851,291.84	65.00
02	Travelling Expenses	1,101,000.00	350,000.00	200,000.00	10,000.00	20,000.00	50,000.00	1,731,000.00	1.48
03	Supply and Equipment	3,985,000.00	3,570,000.00	3,020,000.00	135,000.00	300,000.00	1,130,000.00	12,140,000.00	10.40
04	Capital Assets Repairing and Maintenance	2,570,000.00	1,630,000.00	4,272,000.00	2,050,000.00	750,000.00	230,000.00	11,502,000.00	9.86
05	Transport Related and Essential Services	2,426,000.00	1,225,000.00	400,000.00	3,800,000.00	530,000.00	340,000.00	8,721,000.00	7.47
06	Interests and Dividends	82,800.00	-	2,000.00	1,000.00	-	-	85,800.00	0.07
07	Grants Contributions and Subsidies	301,000.00	170,500.00	90,000.00	-	408,000.00	1,376,000.00	2,345,500.00	2.01
08	Pension and Gratuity	1,740,331.20	932,345.76	1,136,779.32	207,210.24	82,448.64	226,342.08	4,325,457.24	3.71
Total		46,401,274.24	21,695,410.24	27,213,326.36	9,944,705.92	3,748,454.08	7,698,878.24	116,702,049.08	100
Percentage		39.76	18.59	23.32	8.52	3.21	6.60	100	

Summary of Recurrent Capital Income and Recurrent Capital Expenditure for the Year 2026

Income Subject	General Administration	Health Services	Physical Planning Road and Buildings	Water Services	Public Utility Services	Welfare Services	Total
Recurrent Income	68,285,929.42	12,923,139.05	17,661,526.11	11,434,158.85	9,682,361.16	2,818,070.85	122,805,185.44
Capital Income	-	39,440,000.00	12,500,000.00	10,000,000.00	4,500,000.00	1,500,000.00	67,940,000.00
Total	68,285,929.42	52,363,139.05	30,161,526.11	21,434,158.85	14,182,361.16	4,318,070.85	190,745,185.44
Recurrent Expenditure	46,401,274.24	21,695,410.24	27,213,326.36	9,944,705.92	3,748,454.08	7,698,878.24	116,702,049.08
Capital Expenditure	1,000,000.00	39,490,000.00	14,802,000.00	11,751,000.00	4,500,000.00	2,500,000.00	74,043,000.00
Total	47,401,274.24	61,185,410.24	42,015,326.36	21,695,705.92	8,248,454.08	10,198,878.24	190,745,049.08
Surplus/Shortage	20,884,655.18	(8,822,271.19)	(11,853,800.25)	(261,547.07)	5,933,907.08	(5,880,807.39)	136.36





Program No. 01 – General Administration

General administration is the first category and the general administrative activities of the institute, staff work, finance activities, activities related to the efficiency and productivity of the institute and training activities are coming under this category. Assessment taxes are the main sources of income under general administration.

- **Assessment Tax (1.11)**

Assessment tax is the primary source of income used by all local authorities to meet the expenses incurred by their institution in accordance with the rules imposed by the Section 134 (1) of Pradeshiya Sabha Act 1987 No. 15. Community development related issues including waste disposal, improvement of roads and drainage systems, maintenance, maintenance of street lights, provision of drinking water facilities are carried out in the assessment zones. A total of 641 units are located in two zones of Galagama and Pinnawala under the Pradeshiya Sabha vicinity and an assessment notice is issued regarding the property at every year. Once in the five year, the Department of Valuation assesses the annual value of every property in the assessment area and 4% of the valuation is charged as assessment tax for domestic and business establishments. An amount of Rs.538,208.32 is expected to be earned as valuation fee for the year 2026.

- **Acre Tax (1.12)**

Acre tax is levied in accordance with section (3) of section 134 of the Pradeshiya Sabha Act, No. 15 of

1987. There are 68 acre tax units owned by Pradeshiya Sabha and valuation notices are issued in respect of the property at the beginning of every year. A survey of the land in the Pradeshiya Sabha area is carried out and an amount of Rs.50 will be charged annually from 01 to 05 hectares of land and Rs.10 per every hectare goes above. An amount of Rs.21,000.00 is expected to be earned as acre tax for the year 2026.

- **Tax on Land Blocking (1.18)**

Rs.250,000.00 of taxes is estimated to levy for the sale of land after blocking for the year 2026.

- **Notice Board Charges (1.37)**

For notice boards displayed in the area, fees will be charged according to the size of those boards. Accordingly, it is expected to earn Rs.400,000.00 of notice board charge for the year 2026.

Other than that, an amount of Rs.68,285,929.42 is expected through the financial generating ways such as court fines, stamp charges and income assistance.

Income head	Income type	Actual income of 2023	Actual income of 2024	30.06.2025 actual income	2026 estimation
10 Assessment tax					
1.11	Assessment	259,183.81	508,475.85	380,659.10	538,208.32
1.11 (1)	For changing the name in the assessment register	-	-	-	4,500.00
1.11 (2)	For obtaining the copies of the assessment register	-	-	-	1,000.00
1.12	Acre taxes	67,438.89	23,403.12	17,457.00	21,000.00
1.18	Taxes upon the land blocking	100,360.00	-	-	250,000.00
Total		426,982.70	531,878.97	398,116.10	814,708.32
30 License charges					
1.35	Vehicle and animal taxes (elephant ,tuskers, bicycles)	-	-	-	1,000.00
1.37	Other (advertisement board charges)	331,481.25	275,563.25	61,768.50	400,000.00
Total		331,481.25	275,563.25	61,768.50	401,000.00
40 Service charges					
1.41	Registration certificate and inspection charges (registration of suppliers)	72,000.00	55,750.00	3,000.00	75,000.00
Total		72,000.00	55,750.00	3,000.00	75,000.00
50 Warrant charges					
1.51	Warrant charges	-	-	-	1,000.00
1.52	Fine (money received from the courts)	2,802,503.00	2,878,312.00	3,762,662.00	3,500,000.00
Total		2,802,503.00	2,878,312.00	3,762,662.00	3,501,000.00
60 Other incomes					
1.61 (1)	Interests(investment interest)	645,842.88	1,048,730.24	585,391.23	1,243,212.84
1.61 (2)	Interest(property loan interest)	68,213.88	118,071.81	63,237.65	82,800.00
1.62 (1)	Selling (printed forms, debris)	251,922.00	69,832.20	40,258.00	150,000.00
1.62 (2)	Other incomes (grants)	2,338,723.88	539,632.06	490,823.28	8,850,000.00
1.64	Implementing income (employee loan interest)	337,870.41	399,898.50	211,622.31	400,000.00
1.65	Income from stamp charges	21,013,274.00	17,275,282.00	165,500.00	30,000,000.00
Total		24,655,847.05	19,451,446.81	1,556,832.47	40,726,012.84
70 Income grants					
1.71 (1)	Employee salary reimbursement	19,192,345.47	19,797,530.86	11,895,816.88	19,582,208.26
1.71 (2)	Reimbursement of members allowance	1,397,700.00	-	-	3,042,000.00
1.71 (3)	Graduate Training Reimbursement	-	-	-	144,000.00
Total		20,590,045.47	19,797,530.86	11,895,816.88	22,768,208.26
Grand total		48,878,859.47	42,990,481.89	17,678,195.95	68,285,929.42

Program No. 02 – Health Services

Health services are classified under the second category and proper waste management to create and maintain a safe environment in Pradeshiya Sabha area, tree planting, income received from the tasks such as regulating the hotels and shops and income received from selling of organic fertilizers are classified under this category.

- **Business Tax (2.13)**

This includes taxes levied on businesses that are not required to obtain the licenses operating in the vicinity in accordance with the standard by laws. The expected income for the year 2026 is Rs.475,000.00

- **Trade License Fee (2.31)**

This includes the income generated through the issuance of licenses in accordance with the standard by-laws and other by-laws. Expected income is Rs.700,000.00 for the year 2026.

- **Special Charges (2.36)**

The charges which is predicted to be levied from hotels registered with the Tourism Board, are included. The expected income for the year 2026 is Rs.400,000.00

- **Waste Charges (2.42)**

This includes the fees charged for collection of waste dumped by households and business premises which do not belong to the assessment zones of the vicinity. The expected income in the

year 2026 is Rs.2,000,000.00. There are currently about 250 waste receiving places. In present, more over to the two main roads of Badulla and Pinnawala, our service has also been extended to sub lanes.

- **Selling of non-degradable waste (2.64)**

The expected income from collecting and selling of non degradable waste disposed in the area is Rs.300,000.00.

- **Compost Fertilizer Sales (2.65)**

An expected income of Rs. 65,250.00 is anticipated for the year 2026 through the sale of compost fertilizer by collecting biodegradable waste disposed in the area.

In addition to this, including income assistance and capital receipts, the total expected income under this section for the year 2026 is Rs.52,363,139.05.

Income head	Income type	Actual income of 2023	Actual income of 2024	30.06.2025 actual income	2026 estimation
10 Assessment taxes					
2.13	Business tax	697,470.00	788,720.00	303,680.00	475,000.00
Total		697,470.00	788,720.00	303,680.00	475,000.00
30 License charges					
2.31	Trade license	326,500.00	369,180.00	386,129.00	700,000.00
2.36	Special fees (tourist hotel charges)	439,795.14	743,220.97	170,246.98	400,000.00
Total		766,295.14	1,112,400.97	556,375.98	1,100,000.00
40 Charges for services					
2.41	Registration certificate and inspection charges (environmental license inspection charges)	-	-	-	100,000.00
2.42	Waste charges	718,800.00	910,600.00	1,345,100.00	2,000,000.00
2.43	Recoverable charges (cemetery charges and registration of dogs)	5,000.00	-	8,000.00	1,000.00
Total		723,800.00	910,600.00	1,353,100.00	2,101,000.00
60 Other incomes					
2.62	Selling (medical certificate)	7,900.00	7,500.00	-	1,000.00
2.64	Solid waste management (non-degradable)	12,035.00	108,570.00	151,145.00	300,000.00
2.65	Organic fertilizer selling	56,640.00	103,180.00	13,860.00	65,250.00
Total		76,575.00	219,250.00	165,005.00	366,250.00
70 Income assistance					
2.71	Reimbursement of employee salary	4,411,012.08	5,760,698.08	3,406,140.09	8,880,889.05
Total		4,411,012.08	5,760,698.08	3,406,140.09	8,880,889.05
80 Capital income					
2.80 (1)	Solid waste management (improvements)	-	-	-	2,000,000.00
2.80 (2)	Construction of a crematorium	-	-	-	37,440,000.00
Total		-	-	-	39,440,000.00
Grand total		6,675,152.22	8,791,669.05	5,784,301.07	52,363,139.05

Program No. 03 - Physical Planning Roads Lands

Third classification is physical planning lands roads and buildings. Under this three main income sources have been identified.

- **Hiring Machineries – (3.24 (1)/3.24(2))**

Under these Income Heads, mainly the income received from renting out the backhoe-loader of Sabha is included, and in addition, the income received from the hiring grinder and the compressor is also included. Expected income is Rs.1,900,000.00.

- **Service Charges - (3.43/3 .44)**

The expected income for the year 2026 is from issuing non-transfer certificates and building limit certificates, building plan and conformity certificates land blocking plans and hume pipes selling is Rs. 3,478,500.00.

- **Solar power receiving (3.63)**

The expected income for the year 2026 from the solar panels installed at the Galagama Multipurpose Building is Rs. 300,000.00.

In addition to this, including warranty fees and penalties, other income, income assistance, and capital income, the total expected income under this for the year 2026 is Rs. 30,161,526.11.

Income head	Income type	Actual income of 2023	Actual income of 2024	30.06.2025 actual income	2026 estimation
20 Rent					
3.24 (1)	Hiring machineries (jcb)	2,788,780.00	2,616,757.17	465,000.00	1,800,000.00
3.24 (2)	Hiring machineries (other machineries)			45,500.00	100,000.00
Total		2,788,780.00	2,616,757.17	510,500.00	1,900,000.00
40 Other services					
3.43 (1)	Issuing of non transfer and building limit certificates	136,250.00	219,400.00	117,150.00	175,000.00
3.43 (2)	Registration of contractors	-	-	-	2,500.00
3.44 (1)	Building plans and conformity certificate fee/ construction of telecommunication towers	225,270.00	577,500.00	87,575.00	225,000.00
3.44 (2)	Approving land blocking plans	26,500.00	57,000.00	56,030.00	75,000.00
3.44 (3)	Selling of hume pipes	-	21,430.00	-	1,000.00
3.44 (4)	Road Maintenance	-	-	-	3,000,000.00
Total		388,020.00	875,330.00	260,755.00	3,478,500.00
50 Warrant charges and fines					
3.51	Warrant fees (project delay fees)	-	-	-	1,000.00
Total		-	-	-	1,000.00
60 Other income					
3.62	Form fees and other income (dangerous trees and building planning applications)	31,720.00	56,965.00	43,540.00	100,000.00
3.63	Income from solar power	507,548.54	366,148.63	159,579.00	300,000.00
Total		539,268.54	423,113.63	203,119.00	400,000.00
70 Income assistance					
3.71	Employee salary reimbursement	10,287,190.18	10,400,295.98	6,415,875.17	11,882,026.11
Total		10,287,190.18	10,400,295.98	6,415,875.17	11,882,026.11
80 Capital income					
3.81	Receives from projects	24,775.06	397,039.50	-	10,000,000.00
3.82	Obtaining provisions for constructing pinnawala mini town	-	-	-	2,500,000.00
Total		24,775.06	397,039.50	-	12,500,000.00
Grand Total		14,028,033.78	14,712,536.28	7,390,249.17	30,161,526.11

Program N. 04- Water Services

Water services are the fourth program of Sabha. To fulfill the water needs of the people of the area, there are 09 water projects covering the whole Pradeshiya Sabha area, and the related water projects are completely controlled by the Sabha. The income generated by the meter readings of this water projects is the main self-generated income of the Sabha.

- **Hiring of Water Bowser (4.25)**

The income expected to be earned by hiring the water bowser of Sabha is Rs. 120,000.00 in the year 2026

- **Water charges (4.41)**

The expected income for the year 2026 for the fees charged for the water projects Aluthnuwara Sidney Ellawala, Ratmalavinna, Naluwela, Vatakolulanda, Pinnavala, Pambahinna, Amuwatugoda, Galagama, Naketiawatta which provides water for about 2500 customers is Rs.8,500,000.00.

- **New water connection charges (4.43)**

The expected income in the year 2026 by providing new water connections is Rs. 325,000.00

In addition to this, the expected income in the year 2026 is Rs. 21,434,158.85, including water service application fees, warrant fees and fines, income assistance and contributions and capital income.

Income head	Income type	Actual income of 2023	Actual income of 2024	30.06.2025 actual income	2026 estimation
20 Rent					
4.25 (1)	Hiring water bowsers	140,000.00	74,000.00	58,500.00	120,000.00
4.25 (2)	Water bowser keeping charges	-	8,500.00	2,000.00	15,000.00
4.25 (3)	Charges for additional kilometres in a situation where the water bowser exceeds 10 km.	-	-	-	5,000.00
Total		140,000.00	82,500.00	60,500.00	140,000.00
40 Service charges					
4.41	Charges for providing drinking water	9,520,820.00	10,377,602.50	5,000,436.00	8,500,000.00
4.43	Recoverable charges (new water service connection charges)	470,000.00	452,990.00	455,100.00	325,000.00
Total		9,990,820.00	10,830,592.50	5,455,536.00	8,825,000.00
50 Warrant charges and fines					
4.51	Warrant (charges for providing disconnected water supply)	54,000.00	54,000.00	30,000.00	66,000.00
4.52	Fine for illegal water taking	-	-	10,000.00	35,000.00
Total		54,000.00	54,000.00	40,000.00	101,000.00
60 Other income					
4.62	Selling (water service application and other)	1,125.00	4,825.00	5,900.00	3,000.00
Total		1,125.00	4,825.00	5,900.00	3,000.00
70 Income assistance and contributions					
4.71	Employee salary imbursement	1,550,202.27	2,452,864.81	1,563,717.81	2,365,158.85
Total		1,550,202.27	2,452,864.81	1,563,717.81	2,365,158.85
80 Capital income					
4.81 (1)	Obtaining loans for modernization of water projects (Pinnawala, Galagama, Aluthnuwara)	-	-	-	5,000,000.00
4.81 (2)	Establishing water treatment unit	-	-	-	5,000,000.00
Total		-	-	-	10,000,000.00
Grand total		11,736,147.27	13,424,782.31	7,125,653.81	21,434,158.85

Program No. 05 – Public Utility Service

The Public Utilities Services is the fifth programme, and main attention has been focused on the rental income earned through leasing out council-owned properties, the revenue generated from the sale of entrance tickets at tourist sites, and the income received from market fees.

- **Renting out business premises (5.22)**

This includes the income that can be collected by renting out the 05 shops located in Pinnawala fair premises owned by Imbulpe Pradeshiya Sabha. The rental is decided by doing the valuation once in three years and the expected income for the year 2026 is Rs.75,000.00.

- **Fair tax (5.23)**

There were two public fairs in Pinnawala and Pambahinna areas, of which the Pinnawala fair is not functioning. It is expected that the fair will be held again in the same area, but in the last few years it has been difficult to bring it to operational status. Accordingly, an income of Rs. 100,000.00 is expected for the year 2026

- **Building leasing rental (5.24(1)/ 5.24 (2)/5.24 (3))**

It is expected to generate income from leasing of Galagama Tourism Center, Galagama Multi-Purpose

Building and Diyapahasa Resort under building leases, Rs. 4,116,560.00 is the estimated income for the year 2026.

- **Ticket selling (5.24(4) / 5.24(5) / 5.24(6))**

The expected revenue for the year 2026 from the sale of entrance tickets for viewing the Pahantudawa Falls and Surathali Falls, as well as from the sale of kayak boat entrance tickets at the Samanala Reservoir, is Rs. 4,200,000.00.

- **Warrant fees (5.51)**

This includes the fines to be collected from the shops that do not pay the rentals as per the schedule and the expected income Rs.84,156.00 will be collected for the year 2026

In addition the expected total income is Rs. 14,182,361.16 for the year 2026 including other income, income assistance and capital income.

Income head	Income type	Actual income of 2023	Actual income of 2024	30.06.2025 actual income	2026 estimation
10 Assessment and taxes					
5.13	Hiring the conference halls and lands owned by the Sabha for meetings	-	-	-	1,000.00
Total		-	-	-	1,000.00
20 Rent					
5.22 (1)	Lease out the trade ownership (Pinnawala shops)	45,000.00	57,500.00	35,000.00	75,000.00
5.22 (2)	Annual rental of Pinnawala shops	245,000.00	-	-	-
5.23	Lease out the trade ownership (Fair lease)	59,260.00	60,170.00	27,760.00	100,000.00
5.24 (1)	Lease out of Galagama tourist bungalow	320,000.00	419,100.00	80,000.00	826,560.00
5.24 (2)	Lease out Diyapahasa resort	256,400.00	400,580.00	196,400.00	650,000.00
5.24 (3)	Lease out of Galagama multipurpose building	-	80,000.00	-	2,640,000.00
5.24 (4)	Issuing tickets for Pahanthudawa view point	690,200.00	789,100.00	382,400.00	800,000.00
5.24 (5)	Issuing tickets for Kayak activities in Samanala Wewa	-	-	-	2,000,000.00
5.24 (6)	Issuing tickets for visiting Surathali Ella	-	-	-	1,400,000.00
Total		1,615,860.00	1,806,450.00	721,560.00	8,491,560.00
40 Service charges					
5.43	Recoverable charges	-	-	-	5,000.00
Total		-	-	-	5,000.00
50 Warrant charges and fines					
5.51	Warrant charges (Fine for delay)	1,950.00	25,610.00	16,315.00	84,156.00
Total		1,950.00	25,610.00	16,315.00	84,156.00
60 Other income					
5.62	Samanala Wewa Kayak Ticket Printing Revenue	-	-	-	100,000.00
Total		-	-	-	100,000.00
70 Income assistance					
5.71	Employee Salary Reimbursement	1,040,575.80	1,336,060.80	676,441.42	1,000,645.16
Total		1,040,575.80	1,336,060.80	676,441.42	1,000,645.16
80 Capital income					
5.81	Development of fair premises (Pambahinna/Pinnawala)	-	-	-	2,500,000.00
5.82	Improving Pahanthudawa view point	-	-	-	2,000,000.00
Total		-	-	-	4,500,000.00
Grand Total		2,658,385.80	3,168,120.80	1,414,316.42	14,182,361.16

Program No. 06 – Welfare Services

Welfare Service of the Sabha is sixth program. Entertainment tax, library fees, and Nenasala income can be identified under this.

- **Entertainment Tax (6.15)**

This represents the amount of Rs.50,000.00 that is expected to be charged under the Entertainment Tax Ordinance.

- **Service Charges (6.43)**

This includes the membership fees of libraries owned by the Pradeshiya Sabha. Expected income is Rs 16,000.00.

- **Warrant Fees (6.51)**

This includes late fees charged for failure to return books issued by the library within the due date. Expected income for the year 2026 is Rs.12,000.00.

- **Fines (6.52)**

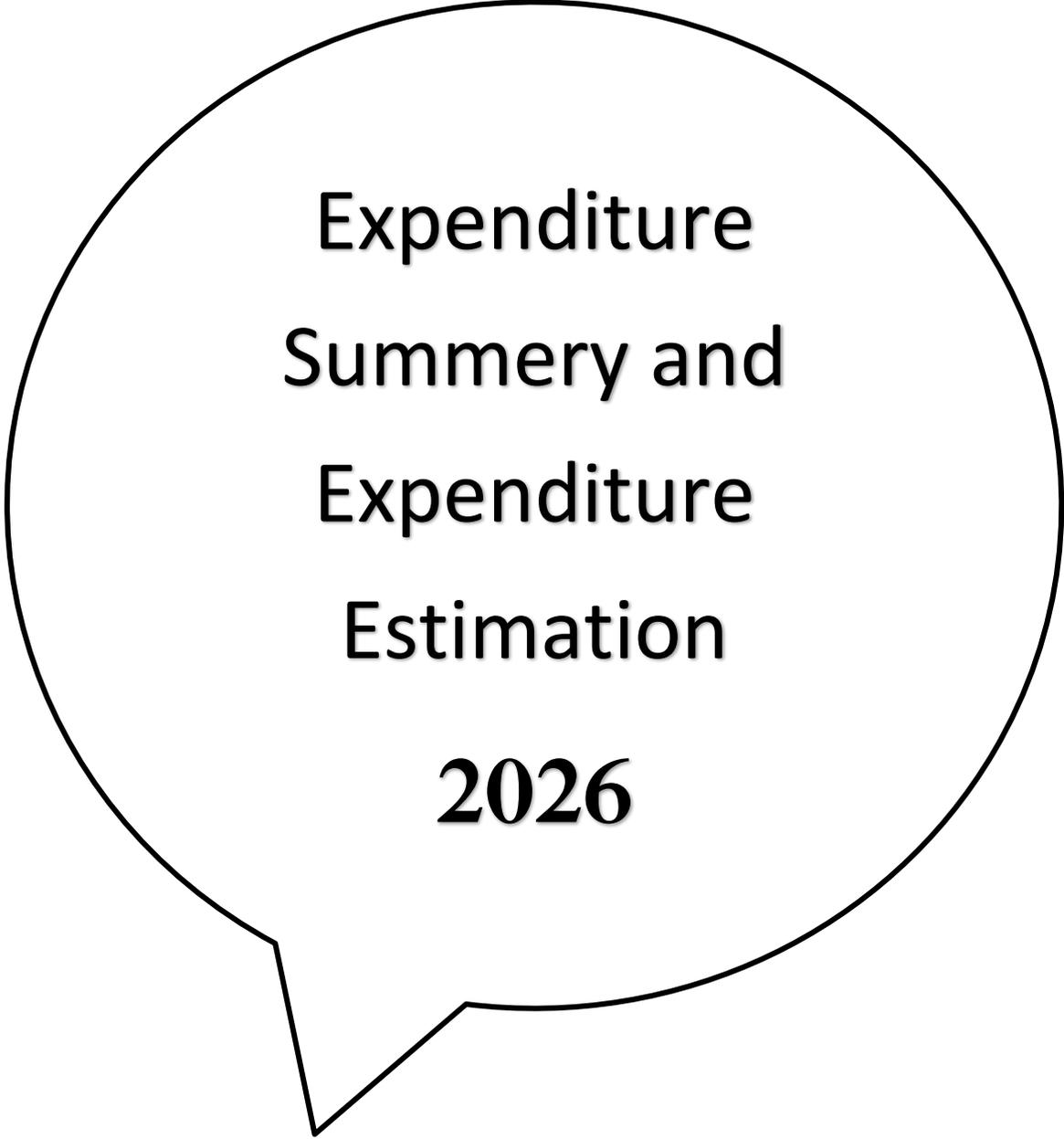
This includes fines levied when books issued by the libraries of Pradeshiya Sabha are lost. Expected income for the year 2026 is Rs 5,000.00.

- **Income from Nenasala (6.62(2))**

Tamil and computer classes are held at for a reasonable service charge to improve the Tamil and computer knowledge of pupils of the area by the Nanasala Institute owned by the Imbulpe Pradeshiya Sabha. Also, services such as photocopying, internet facilities are provided by this service and an income of Rs. 50,000.00 has been estimated for the year 2026 through the provision of these services.

In addition to this, an amount of Rs 4,318,070.85 is estimated for the year 2026 including income assistance and capital receipt.

Income head	Income type	Actual income of 2023	Actual income of 2024	30.06.2025 actual income	2026 estimation
10 Assessment and taxes					
6.51	Entertainment tax	2,000.00	45,500.00	8,000.00	50,000.00
Total		2,000.00	45,500.00	8,000.00	50,000.00
40 Service charges					
6.43	Service charges (Library membership charges)	7,540.00	6,745.00	11,265.00	16,000.00
Total		7,540.00	6,745.00	11,265.00	16,000.00
50 Warrant charges and fines					
6.51	Warrant charges (Late submission charges of books)	5,070.00	26,545.00	1,920.00	12,000.00
6.52	Fine (Fines for lost library books)	20,401.50	12,451.50	13,586.50	5,000.00
Total		25,471.50	38,996.50	15,506.50	17,000.00
60 Other income					
6.62 (1)	Sellings (Library newspapers and magazines)	5,750.00	5,980.00	4,676.00	6,500.00
6.62 (2)	Income from Nenasala	42,732.00	50,899.00	23,744.00	50,000.00
Total		48,482.00	56,879.00	28,420.00	56,500.00
70 Income Assistance					
6.71	Employee Salary Imbursement	1,583,477.08	2,063,828.74	1,471,004.98	2,678,570.85
Total		1,583,477.08	2,063,828.74	1,471,004.98	2,678,570.85
80 Capital income					
6.80 (3)	Improving by widening the library	-	-	-	1,500,000.00
Total		-	-	-	1,500,000.00
Grand Total		1,666,970.58	2,211,949.24	1,534,196.48	4,318,070.85



**Expenditure
Summery and
Expenditure
Estimation
2026**

- **Salaries and Allowances (01)**

This includes salaries of the Sabha staff, overtime and holiday payments, Sabha member allowances, and other training payments and allowances. The total expected expenditure for the year 2026 is Rs. 75,851,291.84.

- **Travel Expenses (02)**

This includes travel expenses and combined allowances paid when Sabha staff, Sabha members, and non-staff officers such as Public Health Inspectors travel outside the office for official duties. The total expected expenditure for the year 2026 is Rs. 1,731,000.00.

- **Supplies and Equipment (03)**

This includes expenses for purchasing stationery and equipment required for council activities, fuel and lubricants, and Ayurvedic medicines. The total expected expenditure for 2026 is Rs. 12,140,000.00.

- **Repairs and Maintenance of Capital Assets (04)**

This includes expenses for repairing and maintaining council-owned assets, streetlight maintenance, and payments for licenses and insurance. The total expected expenditure for 2026 is Rs. 11,502,000.00.

- **Transport, Communication, and Essential Services (05)**

This includes payments for electricity and telephone charges of the council, printing services, payments to other institutions, conducting training programs, tree-planting programs, and road gazetting activities. The total expected expenditure for 2026 is Rs. 8,721,000.00.

- **Interest Payments (06)**

This includes interest payments for property loans. The total expected expenditure for 2026 is Rs. 85,800.00.

- **Grants, Donations, and Welfare Payments (07)**

This includes expenses for railway season tickets for staff, library expenses, uniform allowances, welfare payments, training payments, and literature month programs. The total expected expenditure for 2026 is Rs. 2,345,500.00.

- **Pension Payments and Gratuities (08)**

This includes widow and orphan pension contributions for staff, employee provident fund payments, and trust fund contributions of employees. The total expected expenditure for 2026 is Rs. 4,325,457.24.

- **Capital Expenditure (09)**

This includes expenses for improving the Sabha capital assets. The total expected expenditure for 2026 is Rs. 74,043,000.00.

Program No 01 - General Administration

The activities of this program are as follows.

- Responsibility and activeness of all officers working in Imbulpe Pradeshiya Sabha as well as the provision of reliable, efficient and effective service to the people, protecting of its stability and implementation of an inspection system.
- Maintaining a proper accounting system.
- To safeguard the regularity and legality of daily transactions and financial administration by maintaining an efficient thrift accounting procedure with due diligence on the income and expenditure aspects of the Sabha.
- Prepare monthly accounts and final account to meet the legal procedures and forward to the relevant authorities.
- Coordinating all employees to achieve the goals and objectives of the Sabha
- Implementation of the regulations of the Department of Local Government, the Office of the Commissioner of Local Government and the Ministry of Provincial Councils and other institutions regarding governance.
- Timely collection of all incomes due to the Sabha through the implementation of the Local Council Act, by-laws and other legal regulations.

Expenditure Head	Expenditure type	Actual expenditure of 2023	Actual expenditure of 2024	30.06.2025 actual expenditure	2026 Estimation
01 Salary and allowances					
101 (1)	Salary and wedge	17,913,773.96	21,076,948.79	12,240,410.61	28,485,143.04
101 (2)	Over time and days pay	286,401.20	289,040.90	151,440.49	600,000.00
101 (3)	Members allowance	1,027,000.00	-	-	4,680,000.00
101 (4)	Members training allowances	-	-	-	10,000.00
101 (5)	Allowance for the private secretary of the chairman	13,800.00	-	-	180,000.00
101 (6)	Graduate trainee allowance	-	-	-	240,000.00
Total		19,240,975.16	21,365,989.69	12,391,851.10	34,195,143.04
02 Travelling expenses					
102 (1)	Travelling expenses (non office staff, member)	6,800.00	-	5,200.00	600,000.00
102 (2)	Travelling expenses (office staff)	586,276.38	685,582.92	164,576.00	500,000.00
102 (3)	Travelling expenses (transfer)	-	-	-	1,000.00
Total		593,076.38	685,582.92	169,776.00	1,101,000.00
03 Supply and equipment					
103 (1)	Office stationeries and equipment	1,049,240.10	1,535,719.00	423,749.50	1,500,000.00
103 (2)	Fuel and lubricants (Office affairs)	1,251,192.12	1,440,849.13	447,888.02	2,000,000.00
103 (3)	Members fuel and lubricants allowance	329,166.50	-	-	1,000.00
103 (4)	Machineries and electrical equipment	28,200.00	34,458.00	-	400,000.00
103 (5)	Providing uniforms	44,000.00	38,000.00	46,000.00	56,000.00
103 (6)	Maintaining web site	-	-	-	28,000.00
Total		2,701,798.72	3,049,026.13	917,637.52	3,985,000.00
04 Capital assets repair and maintenance					
104 (1)	Maintenance of office building	18,900.00	151,400.00	27,795.00	250,000.00
104 (2)	Repairing and maintenance of vehicles, machineries and equipment	896,851.78	1,889,166.51	408,184.63	1,500,000.00
104 (3)	License and insurance charges	140,949.76	185,345.08	59,094.76	170,000.00
104 (5)	Surveying and allocating the lands owned by Sabha	35,000.00	227,684.00	-	250,000.00
104 (6)	Repair and maintenance of office equipment (computers and printers)	-	-	211,235.00	400,000.00
Total		1,091,701.54	2,453,595.59	706,309.39	2,570,000.00
05 Transports related activities and essential services					
105 (1)	Transport	20,000.00	-	-	5,000.00
105 (2)	Electricity and Telephone	223,033.33	383,427.84	89,324.26	400,000.00
105 (3)	Printing services and banners 105 (9)	294,048.95	269,363.05	242,125.00	400,000.00

105 (4)	Members' telephone allowance	205,399.99	-	-	1,000.00
105 (5)	Payments for other departments (payment of audit, tax, court fines, stamp charge percentage)	407,108.78	222,211.58	67,126.62	560,000.00
105 (6)	Bank charges	-	-	-	1,000.00
105 (7)	Local government week	-	-	-	200,000.00
105 (8)	Other payments (payments for K forms)	3,384.00	-	-	8,000.00
105 (9)	Publishing advertisements	-	-	-	350,000.00
105(10)	Foreign trainings	-	-	-	1,000.00
105(11)	Capacity development programs (training)	56,020.00	-	36,500.00	100,000.00
105(12)	Taxation of assessment and services related to assessment	-	44,719.00	4,512.00	200,000.00
105(13)	National language policy implementation	-	-	-	100,000.00
105(14)	Clean Sri Lanka Program	-	-	-	100,000.00
Total		1,208,995.05	919,721.47	439,587.88	2,426,000.00
06 Interest paying					
106 (1)	Property loan interest	-	10,586.87	-	82,800.00
Total		-	10,586.87	-	82,800.00
07 Grants contributions and subsidies					
107 (1)	Assistance(Railway warrants)	-	-	-	1,000.00
107 (2)	Welfare payments	56,000.00	24,580.00	-	50,000.00
107 (3)	Performance payments and other payments (Trainings)	1,820.00	45,189.00	33,016.94	100,000.00
107 (4)	Meetings of the Sabha and refreshment expenditure	131,780.18	71,699.00	30,320.00	100,000.00
107 (5)	Apprentice training	-	33,000.00	8,000.00	50,000.00
Total		189,600.18	174,468.00	71,336.94	301,000.00
08 Pension and Gratuity					
108 (1)	Widows and orphans contribution	722,927.42	916,577.77	598,224.39	1,641,331.20
108 (2)	Employees' trust fund	79,943.36	28,905.91	13,471.00	79,200.00
108 (3)	Employees' provident fund	11,612.43	7,226.48	3,367.75	19,800.00
Total		814,483.21	952,710.16	615,063.14	1,740,331.20
09 Capital Income					
109 (1)	Equipment expenditure, Maintenance , modernization	-	54,510.00	-	500,000.00
109 (2)	Establishing software	-	-	-	500,000.00
Total		-	54,510.00	-	1,000,000.00
Grand total		25,840,630.24	29,666,190.83	15,311,561.97	47,401,274.24

Program No.02 – Health Services

Main Objectives and Functions of this Program

- Providing necessary services for disease prevention and treatment to the people living in Imbulpe Pradeshiya Sabha area.
- Daily collection of garbage to keep the local area clean.
- Check the suitability of foods to ensure that people get healthy and safe food.
- Maintenance of cemeteries.
- Conducting environmental protection activities
- General administration related to health services.
- The waste sorting conducted under the solid waste management project is implemented by Pradeshiya Sabha is currently successfully doing non-biodegradable waste recycling, and compost fertilizer is also being successfully produced.

Expected development projects and proposal under the health service are stated below which is to be conducted in the year of 2026 within Imbulpe Pradeshiya Sabha vicinity. It is expected to implement these development proposals and projects with the basis of Sabha funds and capital income in this year.

- Increasing the capacity of purchasing drugs for the Ayurvedic dispensary
- Improvement of solid waste management unit.
- Making the community aware on prevention of non-communicable diseases and conduct clinics.
- Conducting dengue control programs.
- Maintenance and development of public toilets.
- Conducting a basic medical examination clinic for office staff.
- Conduct tree planting programs.
- Conduct maternity clinics for expectant mothers.
- Expropriation of cemeteries.
- Construction of a crematorium.
- Vaccination dogs for rabies

Expenditure Head	Expenditure type	Actual expenditure of 2023	Actual expenditure of 2024	30.06.2025 actual expenditure	2026 Estimation
01 Salary and allowances					
201 (1)	Salaries and wages	5,422,399.28	7,833,674.07	4,174,135.23	13,167,564.48
201 (2)	Overtime and days pay	219,087.89	300,375.62	177,805.00	650,000.00
Total		5,641,487.17	8,134,049.69	4,351,940.23	13,817,564.48
02 Travel expenses					
202 (1)	Travel Expenses (Ayurvedic Medicine, Staff)	333,543.32	266,919.00	125,496.00	250,000.00
202 (2)	Travel Expenses (Public Health Inspector)	35,101.00	41,214.00	12,638.00	100,000.00
Total		368,644.32	308,133.00	138,134.00	350,000.00
03 Supply and equipment					
203 (1)	Office Stationery and Equipment	29,220.00	49,141.00	3,800.00	50,000.00
203 (2)	Fuels and Lubricants	1,941,475.50	1,719,187.79	753,030.46	2,000,000.00
203 (3)	Printing Services	1,800.00	5,000.00	39,450.00	50,000.00
203 (4)	Ayurvedic Medicines	1,050,000.00	1,218,660.90	808,911.25	1,200,000.00
203 (5)	Other stores (food samples)	10,338.50	18,753.55	-	20,000.00
203 (6)	Required materials for health section	11,000.00	-	23,045.00	250,000.00
Total		3,043,834.00	3,010,743.24	1,628,236.71	3,570,000.00
04 Capital assets repair and maintenance					
204 (1)	Vehicles , Machines Repair and Maintenance	1,167,725.00	920,090.00	444,205.00	1,500,000.00
204 (2)	Repair and Maintenance of Buildings	79,012.00	1,500.00	40,075.00	20,000.00
204 (3)	Vehicle , Machines Insurance/ Revenue License	46,008.46	22,726.95	39,137.31	100,000.00
204 (4)	Repair and Maintenance of Office Equipment (Computers & Printers)	-	-	-	10,000.00
Total		1,292,745.46	944,316.95	523,417.31	1,630,000.00
05 Transports related activities and essential services					
205 (1)	Solid Waste Management	218,350.00	70,360.00	97,050.00	500,000.00
205 (2)	Environmental Protection and Tree Planting Programs	24,118.00	400.00	-	10,000.00
205 (3)	Electricity and water	187,125.09	174,483.86	49,023.67	230,000.00
205 (4)	Health and Sanitation Services	112,564.00	20,220.00	6,625.00	100,000.00
205 (5)	Cemetery Survey Fees	-	-	-	300,000.00

205 (6)	For Maternity Clinics and Nutrition Programs	27,437.50	9,505.00	3,150.00	75,000.00
205 (7)	Fees for obtaining consultancy services for organic fertilizer production.	-	-	-	10,000.00
Total		569,594.59	274,968.86	155,848.67	1,225,000.00
07 Grants contributions and subsidies					
207 (1)	Subsidies (Railway Warrants)	-	-	-	1,000.00
207 (2)	Uniforms	28,000.00	28,000.00	36,000.00	54,500.00
207 (3)	Welfare Payments (Health Worker)	-	-	-	65,000.00
207 (4)	Health Education	-	-	-	50,000.00
Total		28,000.00	28,000.00	36,000.00	170,500.00
08 Pension and Gratuity					
208 (1)	Widows and Orphans Pension Contributions	152,915.04	252,793.10	161,420.40	495,341.76
208 (2)	Employees' Provident Fund	219,924.95	110,983.59	50,385.63	349,603.20
208 (3)	Employees' Trust Fund	33,392.13	27,745.94	12,596.41	87,400.80
Total		406,232.12	391,522.63	224,402.44	932,345.76
09 Capital income					
209 (1)	Purchasing necessary equipment for Ayurveda	-	3,790.00	-	50,000.00
209 (2)	Improvements to Solid Waste Management Project	-	138,570.00	-	2,000,000.00
209 (3)	Construction of a crematorium	-	-	-	37,440,000.00
Total		-	142,360.00	-	39,490,000.00
Grand Total		11,350,537.66	13,234,094.37	7,057,979.36	61,185,410.24

Program No. 03 – Physical Planning , Roads, Lands and Buildings

The main purpose and functions of this program

- Maintenance and running of roads, bridges, culverts and constructions belonging to the Pradeshiya Sabha.
- Improvement and maintenance of all buildings owned by the Sabha.
- Approving construction plans and giving necessary instructions.
- Development of rural roads which are decided to be maintained by the Sabha by acquiring them for the benefit of the public
- Properly identifying the land including cemeteries owned by the Sabha and using it effectively for the work and tasks of the Sabha.
- Turning to use of renewable energy sources

Following are the development proposals and projects on physical planning, road, lands and buildings expected to be implemented by the Imbulpe Pradeshiya Sabha in the Pradeshiya Sabha vicinity in the year 2026. The following development proposals and projects are expected to be implemented this year based on Sabha funds and capital income.

- To acquire land for the development of Pinnawala mini town
- Development of roads owned by Pradeshiya Sabha
- Surveying and gazetting roads belonging to the Sabha
- Survey of lands owned by the council
- Installation of solar power system.

Expenditure Head	Expenditure Type	Actual Expenditure Of 2023	Actual Expenditure Of 2024	30.06.20245 actual Expenditure	2026 Estimation
01 Salary and allowances					
301 (1)	Salaries And Wages	9,817,749.11	11,701,194.82	6,799,022.92	17,341,547.04
301 (2)	Overtime And Days Pay	376,424.75	381,531.45	306,464.00	750,000.00
301 (3)	Other Allowances	-	-	-	1,000.00
Total		10,194,173.86	12,082,726.27	7,105,486.92	18,092,547.04
02 Travel expenses					
302 (1)	Travel Expenses	82,024.05	284,841.00	140,165.00	200,000.00
Total		82,024.05	284,841.00	140,165.00	200,000.00
03 Supply and equipment					
303 (1)	Office Stationery and Equipment	298,404.72	227,632.67	-	20,000.00
303 (2)	Fuels and Lubricants	2,728,126.42	2,513,051.66	851,131.94	3,000,000.00
Total		3,026,531.14	2,740,684.33	851,131.94	3,020,000.00
04 Capital assets repair and maintenance					
304 (1)	Vehicles Machines Repair and Maintenance	3,522,840.98	1,211,826.65	805,990.00	3,500,000.00
304 (2)	Licensing and Insurance	64,271.32	9,670.00	50,843.62	100,000.00
304 (3)	Building Planning Committee	16,200.00	9,000.00	18,807.00	72,000.00
304 (4)	Road Maintenance	23,450.00	124,550.00	-	500,000.00
304 (5)	Other Maintenance Works (Building Repair and Maintenance)	10,000.00	92,100.00	2,900.00	100,000.00
Total		3,636,762.30	1,447,146.65	878,540.62	4,272,000.00
05 Transports related activities and essential services					
305 (1)	Road Gazetting	4,900.00	11,500.00	-	100,000.00
305 (2)	Land Survey Fees Owned By the Sabha.	-	-	-	200,000.00
305 (3)	Printing Services	-	-	-	100,000.00
Total		4,900.00	11,500.00	-	400,000.00
06 Interest payment					
306 (1)	Property Loan Interest	62,951.60	123,168.57	63,259.63	1,000.00
306 (2)	Local Loan Development Fund	-	-	-	1,000.00
Total		62,951.60	123,168.57	63,259.63	2,000.00
07 Grants contributions and subsidies					
307 (1)	Subsidies (Railway Warrants)	-	-	-	1,000.00

307 (2)	Uniforms	50,000.00	50,000.00	54,000.00	84,000.00
307 (3)	Refreshment expenditure for building plan approving committee	-	-	-	5,000.00
Total		50,000.00	50,000.00	54,000.00	90,000.00
08 Pension and gratuity					
308 (1)	Pension Contributions	81,645.88	59,252.40	13,571.55	54,286.20
308 (2)	Widows and Orphans Pension Contributions	352,652.29	460,585.24	329,821.30	938,493.12
308 (3)	Employees' Provident Fund	98,600.22	51,700.84	29,221.00	115,200.00
308 (4)	Employees' Trust Fund	14,695.46	12,658.49	7,305.25	28,800.00
Total		547,593.85	584,196.97	379,919.10	1,136,779.32
09 Capital income					
309 (1)	Land and Buildings	-	-	-	100,000.00
309 (2)	Hume Pipe Workshop (Raw Materials, Equipment and Rent)	51,350.00	2,270.00	-	100,000.00
309 (3)	Projects of Sabha (Development Work)	2,244,226.51	538,717.86	166,623.07	2,000,000.00
309 (4)	Other Payments	-	-	-	1,000.00
309 (5)	Industry Payments (Development Work)	-	-	-	10,000,000.00
309 (6)	Maintenance of Solar Power System at Galagama Multipurpose Centre	-	-	-	100,000.00
309 (7)	Acquisition of Land for Mini Town of Pinnawala	-	-	-	2,500,000.00
Total		2,295,576.51	540,987.86	166,623.07	14,801,000.00
10 Settling loans					
310 (1)	Local Loan Development Fund	-	-	-	1,000.00
Total		-	-	-	1,000.00
Grand Total		19,900,513.31	17,865,251.65	9,639,126.28	42,015,326.36

Program No. 04 – Water Services

The main task of this program is to provide water for the daily consumption of the people living in Imbulpe Pradeshiya Sabha area. For that, the following objectives and tasks are currently being fulfilled by the implementation of water projects.

- Provision of regular water connections.
- Proper maintenance of water services.
- Making arrangements to provide water connections to private places, religious places, commercial places.
- Modernization of Pinnawala, Galagama and Aluthnuwara water projects to meet existing water service demands and provide efficient water distribution.

Below are the development proposals and projects expected to be implemented by the Imbulpe Pradeshiya Sabha in the water services in Pradeshiya Sabha vicinity in the year 2026. Based on the Pradeshiya Sabha funds and capital income, the following development proposals and projects are expected to be implemented this year.

- Purification of the water sources of the water projects and regular monitoring of water quality
- Providing water by water bowsers in required situations
- Extension of Pinnawala water project
- Construction of a water treatment unit

Expenditure Head	Expenditure type	Actual expenditure of 2023	Actual expenditure of 2024	30.06.2025 actual expenditure	2026 Estimation
01 Salary and wedges					
401 (1)	Salary and wedges	1,349,081.56	2,607,915.65	1,768,418.55	3,431,495.68
401 (2)	Overtime and days pay	-	-	-	10,000.00
401 (3)	Water project maintenance allowance	141,900.00	212,900.00	100,000.00	300,000.00
Total		1,490,981.56	2,820,815.65	1,868,418.55	3,741,495.68
02 Travelling expenses					
402 (1)	Travelling expenses	-	-	-	10,000.00
Total		-	-	-	10,000.00
03 Supply and equipment					
403 (1)	Office Stationery and Equipment	-	51,600.00	-	60,000.00
403 (2)	Excavator Materials and Storage Materials	4,850.00	6,300.00	29,670.00	75,000.00
Total		4,850.00	57,900.00	29,670.00	135,000.00
04 Capital assets repair and maintenance					
404 (1)	Buildings, Machineries Repair and Maintenance (All maintenance functions of water schemes)	2,219,473.13	2,191,061.00	1,162,780.25	2,000,000.00
404 (2)	Checking water samples	-	-	-	50,000.00
Total		2,219,473.13	2,191,061.00	1,162,780.25	2,050,000.00
05 Transport related activities and essential services					
405 (1)	Electricity	3,206,601.02	2,721,731.55	954,221.76	3,500,000.00
405 (2)	Printing Services	90,600.00	492,948.21	66,975.00	300,000.00
Total		3,297,201.02	3,214,679.76	1,021,196.76	3,800,000.00
06 Interest payment					
406 (1)	Local Loan Development Fund	-	-	-	1,000.00
Total		-	-	-	1,000.00
07 Grants, contributions and subsidies					
407 (1)	Uniform	-	-	-	-
Total		-	-	-	-
08 Pension and gratuity					
408 (1)	Widows and Orphans Pension	61,285.71	114,319.97	79,452.45	207,210.24
Total		61,285.71	114,319.97	79,452.45	207,210.24

09 Capital expenditure					
409 (1)	Acquisition of Capital Assets (Water motor)	-	-	600,025.00	1,250,000.00
409 (2)	Modernization of Water Projects (Pinnawala, Galagama, Aluthnuwara)	455,000.00	-	-	5,000,000.00
409 (3)	Construction of a Water Treatment Unit	-	-	-	5,000,000.00
409 (4)	Installation of software for meter reading				500,000.00
Total		455,000.00	-	600,025.00	11,750,000.00
10 Settling loans					
410 (1)	Local Loan Development Fund	-	-	-	1,000.00
Total		-	-	-	1,000.00
Grand Total		7,528,791.42	8,398,776.38	4,761,543.01	21,695,705.92

Program No. 05 - Public Utility Services

Main objective and functions of this program

- Construction of Pambahinna weekly fair, which is dangerously conducting on both sides of the road, in an orderly and safe manner on land owned by the Sabha.
- Construction of the mini town of Pinnawala
- Make Pinnawala weekly fair in to working status
- Supervising and controlling private trade shops located in the vicinity where the licenses have been issued under the provisions of the Local Government Act.
- Street lighting for the beauty of the vicinity and for the benefit and safety of the residents
- Improving the scenic view points in the vicinity of the Sabha safely while protecting the environment for visiting and for the mental health of the general public.

Following are the development proposals and projects expected to be implemented by Imbulpe Pradeshiya Sabha during the year 2026 under public utility services and other necessary services. The following development proposals and projects are expected to be implemented this year on the basis of Pradeshiya Sabha funds and capital receipts.

- Improvement of Tourist Spots
- Identifying new tourist spots
- Improvement of the Diyapahasa resort
- To make Pinnawala and Pambahinna markets into functioning level and to develop them.
- Street lighting. (Light sensitive street lights)

Expenditure Head	Expenditure type	Actual expenditure of 2023	Actual expenditure of 2024	30.06.2025 actual expenditure	2026 Estimation
01 Salary and wage					
501 (1)	Salaries and Wages	682,604.03	1,155,276.50	677,633.55	1,457,005.44
501 (2)	Overtime and Holiday Pay	59,336.50	22,963.59	31,873.00	200,000.00
501 (3)	Other allowances	-	-	-	1,000.00
Total		741,940.53	1,178,240.09	709,506.55	1,658,005.44
02 Travelling expenses					
502 (1)	Travelling allowances	6,794.00	5,761.00	11,430.00	20,000.00
Total		6,794.00	5,761.00	11,430.00	20,000.00
03 Supply and equipment					
503 (1)	Purchasing materials for tourist attractions	-	-	-	-
Total		-	-	-	300,000.00
04 Capital assets repair and maintenance					
504(1)	Maintaining street lamps	378,672.51	98,123.00	153,270.00	750,000.00
Total		378,642.51	98,123.00	153,270.00	750,000.00
05 Transport related activities and essential services					
505 (1)	Playground development	-	-	-	50,000.00
505 (2)	Diyapahasa resort	56,561.67	49,340.00	31,500.00	300,000.00
505 (3)	Improving view points of Pahanthudawa	-	-	-	80,000.00
505 (4)	Printing of Samanalawewa Kayak entrance tickets	-	-	-	100,000.00
Total		56,561.67	49,340.00	31,500.00	530,000.00
07 Grants, contribution and subsidies					
507 (1)	Uniform	4,000.00	4,000.00	8,000.00	8,000.00
507 (2)	Housing assistance	-	-	-	400,000.00
Total		4,000.00	4,000.00	8,000.00	408,000.00
08 Pension and gratuity					
508 (1)	Widows Orphans Pension Contributions	26,999.84	46,885.12	32,089.87	82,448.64
Total		26,999.84	46,885.12	32,089.87	82,448.64
09 Capital expenditure					
509 (1)	Development of fair premises (Pambahinna, Pinnawala)	209,250.00	44,510.00	-	2,500,000.00
509 (2)	Improvement of Tourist Places	-	29,350.00	-	2,000,000.00
Total		209,250.00	73,860.00	-	4,500,000.00
Grand Total		1,424,188.55	1,456,209.21	945,796.42	8,248,454.08

Program Number 06 - Welfare Services

Main Objectives and Functions of this Program

- To help the general public to improve education and knowledge.
- To promote the educational development of school children.
- Providing facilities to improve knowledge, skills and attitude and the reading habit of the community in the area
- To maintain Nenasala in a systematic manner by expanding the welfare services of the Pradeshiya Sabha as per the timely needs.
- To provide the necessary facilities to Pre-Schools of the area and contribute to the pre-childhood development.

Following are the development proposals and projects expected to be implemented by Imbulpe Pradeshiya Sabha in the year 2026 under the Welfare Services of the Pradeshiya Sabha vicinity. The following development proposals and projects are expected to be implemented this year on the basis of Pradeshiya Sabha funds and capital incomes.

- Conducting entrepreneurship programs
- Conduct a vocational training program for women and youth
- Conduct nutrition programs and reading camps for pre-school children
- Conducting art and speech competitions among readers of the library
- Organizing educational programs for literary month
- Conducting a trade fair for the sale of products of small manufacturers.
- Organizing trade exhibition by gathering entrepreneurs.
- Development of Nenasala Training Centre.

Expenditure Head	Expenditure type	Actual expenditure of 2023	Actual expenditure of 2024	30.06.2025 actual expenditure	2026 Estimation
01 Salaries and allowances					
601(1)	Salaries and Wages	1,672,806.67	2,412,881.60	1,471,840.43	3,894,536.16
601(2)	Overtime and Holiday Pay	4,033.00	1,981.00	3,467.00	20,000.00
601(3)	Nenasala Allowances	132,000.00	135,724.11	59,200.00	144,000.00
601(4)	Pre-School teacher Allowances	396,000.00	264,000.00	85,600.00	288,000.00
Total		2,204,839.67	2,814,586.71	1,620,107.43	4,346,536.16
02 Travel expenses					
602 (1)	Travelling allowance	28,982.00	26,620.00	22,303.00	50,000.00
Total		28,982.00	26,620.00	22,303.00	50,000.00
03 Supplies and equipment					
603 (1)	Office Stationery & Equipment (Newspapers and Libraries)	217,282.50	196,102.67	72,105.00	530,000.00
603 (2)	Purchasing of Nenasala equipment	25,600.00	-	-	600,000.00
Total		242,882.50	196,102.67	72,105.00	1,130,000.00
04 Renovation and maintenance of capital assets					
604 (1)	Repair and maintenance of buildings and other capital assets	35,035.00	14,900.00	130,840.00	200,000.00
604 (2)	Repair and Maintenance of Office Equipment (Computers & Printers)	-	-	-	30,000.00
Total		35,035.00	14,900.00	130,840.00	230,000.00
05 Transport connectivity and essential services					
605 (1)	Electricity, Telephone and Water	83,589.16	71,077.81	30,204.13	140,000.00
605 (2)	Printing Services	8,420.00	3,500.00	16,000.00	200,000.00
Total		92,009.16	74,577.81	46,204.13	340,000.00
07 Grants contributions and subsidies					
607 (1)	Subsidies (Railway Warrant)	-	-	-	1,000.00
607 (2)	Promotion of religion and culture	24,566.25	-	-	50,000.00
607 (3)	National reading month and educational programs	228,161.00	300,508.52	3,500.00	500,000.00
607 (4)	Pre school programs	26,587.50	2,000.00	-	150,000.00
607 (5)	low income family children and voluntary organizations	47,275.00	-	30,321.61	50,000.00
607 (6)	other payments (emergency disaster , sports festivals etc)	66,020.00	-	16,050.00	500,000.00
607 (7)	Library refreshment	30,909.48	11,585.00	7,135.57	75,000.00
607 (8)	For community/women development programs	8,964.25	10,434.00	2,580.64	50,000.00
Total		432,483.48	324,527.52	59,587.82	1,376,000.00

08 Pension and gratuity					
608 (1)	Widows and orphans pension contribution	68,788.94	101,870.32	71,525.55	226,342.08
Total		68,788.94	101,870.32	71,525.55	226,342.08
09 Capital expenditure					
609 (1)	Purchasing library books	501,725.70	639,518.00	2,172.00	600,000.00
609 (2)	Purchasing equipment for library	-	29,180.00	-	300,000.00
609 (4)	Widening the library premises	-	-	-	1,500,000.00
609 (5)	Purchasing equipment for Pradeshiya Sabha preschool	88,700.00	-	39,975.00	100,000.00
Total		590,425.70	668,698.00	42,147.00	2,500,000.00
Grand Total		3,695,446.45	4,221,883.03	2,064,819.93	10,198,878.24