Evaluation of the Financial Compliance and Operational Performance of the State Institutions, Provincial Councils and Local Authorities by the Online Management Information System (MIS) – Financial Year 2022

Parliamentary Series No : 79

Institution : Ministry of Buddhasasana, Religious and Cultural Affairs (Section of Buddasasana and Religious Affairs)

	Shortcomings identified by the Committee	Action taken by the institution to rectify the shortcomings / current status
1	Register of losses had not been updated and maintained.	The register of detriments is updated and maintained.
2	Register of Risk was not maintained up to date basis.	The register regarding risk is updated and maintained.
3	Answer had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries.	All the audit queries directed to the Buddhasasana Division were answered within a month. When time is required to send replies, steps are taken to send an interim reply.
4	There had been instances where internal audit queries had not been answered within a period of 1 month.	All the audit queries directed to the Buddhasasana Division were answered within a month. When time is required to send replies, steps are taken to send an interim reply.
5	Internal Audit Programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2).	A formal risk-based audit plan has been prepared as per the instructions of the Department of Management in 2022 and copies of it have been directed to the Department of Audit and Management and Auditor General on due dates with approval of the secretary

6	The required number of Audit and Management Committee meetings had not been held per year.	I confirm that 04 Audit Management Committees were held in 2022 and our division has all the information in this regard and also officers of the Auditor General's Department and members were attended for this. After the first quarter of 2022, National Heritage Division has been assigned under this ministry. I would like to mention that all the audit and management committees of that division were held as audit and management committees in the first two quarters of 2022 under the State Ministry and the final audit and management committees under this ministry.
7	The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756(6) within the time frame mentioned in paragraph 11.1 of part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	The survey has been conducted in 2023 and the relevant reports have been submitted to the Auditor General by the due date
8	No actions had been taken for the recommendations on excesses and shortages and other recommendations revealed by the Board of Surveys.	The actions have been taken to implement the recommendations on surpluses, deficiencies and other recommendations revealed in the annual survey of 2023 within the prescribed time period.
9	Documents to confirm ownership of all vehicles were not in possession.	Except for one vehicle, all the other vehicles have ownership confirmation documents. Actions are being taken to obtain documents of the vehicle without documents.

10	The emblem of the state had not been painted on all pool vehicles.	The State Emblem has been displayed as per State Administration Circular No. 289 dated 10.05.1985.
11	Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.	There is only one vehicle. Even though all the activities have been completed according to the disposal method of the vehicle, since the prices were lower than the estimated amount, the necessary activities are being carried out again for the disposal.
12	Financial provisions had been allocated to other institutes beyond the due date.	The provisions had been allocated quarterly from the budget due to the economic crisis in 2022. Accordingly, the allocation for the third quarter under the Underdeveloped Temple Improvement Program (Vote 101-26-6-8-2205) has been fully released to the district secretaries during that quarter.The allocations received under the above vote in relation to the fourth quarter have been released to the institutions during that quarter. Accordingly, this is not a general administrative error, but a financial policy method at that time. A certain amount of provision (5%) has been retained every year to be used in case of an emergency and special calamity from the financial provisions allocated annually under this program.All the remaining allocations (95%) are released to the relevant institutions before the end of the third quarter. Also, the amount of provision (5%) retained for an emergency is released in the final quarter.

13	The balances in arrears exceeding 1 year had not been settled.	1) Arrangements were made to refer Mr. G. S. M. Karunarathna of Office Employee Service to a medical examination board and he has been recommended to return to work. Therefore, the loan can be recovered as per reporting to the duty 2) A letter dated 29.01.2024 was sent to inform again Mr. M.H. Sunith of Office Employee Service who had been suspended duty to complete the payment of loan balance of Rs18,155. A letter dated 23.07.2024 has been sent to the legal officer informing to take legal actions and recover the loan balance as the payment has not been made till now.(Rs. 2,000/- deposited on 23.07.2024)
14	Action had not been taken as per F.R.571 in relation to dormant accounts.	Deposits payable to the Central Advisory Bureau of Engineering Works in connection with the construction of the Vidyalayankara Buddhist Conference Hall have been retained till completion of the existing deficiencies relating to the construction.
15	The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.	Actions are taken to settle the ad hoc interim imprests within one month after completion of the task
16	Actions had not been initiated to table the Annual Performance Report in Parliament under the prescribed procedure.	Staff information has been sent to the Department of Management Services within one month of the end of a quarter. There has been no delay.

17	The staff details of the institution had not been sent to the Department of Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017	No complaints have been received regarding the non-provision of information requested from the Buddhasasana Division
18	There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints.	The Citizens/ Clients Charter has been duly prepared and implemented
19	Citizen/ client charter had not been prepared or applied properly as per the circular number 05/2008 of Ministry of Public Administration and Management dated 06.02.2008 as amended by circular No. 05/2018(1) dated 24.01.2018.	The sections related to each division are supervised by the head of that division.
20	A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.	The training opportunities provided for officers by the Buddhasasana Division has exceeded 80%. Although the number of training opportunities cannot reach 100% due to the Covid epidemic situation in the country and the circular issued by the Ministry of Finance to control public expenditure, the number of training opportunities has been increased at the present.
21	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	Staff information has been sent to the Department of Management Services within one month of the end of a quarter. There has been no delay.

22	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	According to the State Finance Circular 02/ 2020, the performance report related to the year should be submitted to the Parliament within 150 days after the end of the financial year which means as at 31st of May.Accordingly, the performance report for 2022 has been prepared with maximum efficiency and handed over to the Government Audit Division on 02.03.2023 through the letter dated 28.02.2023 to obtain the observations of the Auditor General.After receiving observations of the Auditor General by letter dated 09.06.2023 to the Development Division on 12.06.2023, the report has been translated into English and Tamil languages and printed by the Department of Government Printing on 11.07.2023 and handed over to the Parliament on 26.07.2023 by letter dated 25.07.2023. Furthermore, the performance report related to the financial year of 2023 has been drafted and handed over to the Government Audit Division on 04.03.2024 for obtaining observations of the Auditor General and the audit report dated 07.08.2024 is currently being translated.
23	Recommendations indicated in the Auditor General's Report had not been implemented.	An audit opinion of subordinate level. The following facts which led to this opinion have been rectified. 1.6.1 Non-Financial Assets

		(A) I. Vehicles P4-7082 and 32-5816 have been legally assigned to the Department of Public Trustee and the Department of Buddhist Affairs. II. Vehicle 18-4263 has been appraised and actions are being taken to enter it to the assets register. 1.6.2 The register of detriments and the bail register are updated and maintained.
24	Actions had not been taken to properly transfer the officers who had completed the maximum service period.	The details of the development officers who have served more than 5 years were sent to the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government under the annual transfers. The transfers have been done according to the transfer orders received from it

Parliamentary Series No : 79

Institution : Ministry of Buddhasasana, Religious and Cultural Affairs (Section of Cultural Affairs)

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	Register of losses had not been updated and maintained.	The register of damages is updated completely.
2	Register of Risk was not maintained up to date basis.	This function is applied to Internal Audit.
3	Answer had not been sent to all the audit queries of the Auditor General within one	The Auditor General has forwarded 16 audit inquiries, of which 12 audit inquiries were

	month after receiving such audit queries.	answered within a month for the year 2022. Out of the remaining 04 audit queries, 02 are the audit inquiries that were submitted focusing on Divisional cultural centers.It has been more than a month since the pertinent observations were supposed to be obtained through the Divisional cultural centers and the responses were supposed to be prepared to answer these audit inquiries.
4	There had been instances where internal audit queries had not been answered within a period of 1 month.	For the year 2022, the cultural sector obtained one internal audit inquiry, which was replied to within a month. For the year 2023, four internal audit inquiries have been received. The replies to the three audit inquiries, which were put forward as internal audit questions and focused and addressed on Divisional Cultural Centers.Hence, more than a month has elapsed since the required observations should have been received from the regional cultural centers and responses should have been produced. Measures will be taken to respond required answers for internal audit inquiries in future within a month.
5	Internal Audit Programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2).	The Internal Audit Programme for the year 2022 has been developed by the Chief Internal Auditor.With effect from the year 2024, in terms with F.R.134(2), measures have been taken to prepare internal audit programmes inquiring from Auditor General.

6	The required number of Audit and Management Committee meetings had not been held per year.	The Chief Internal Audit Division is in charge of conducting meetings for the Audit and Management Committee.
7	The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756(6) within the time frame mentioned in paragraph 11.1 of part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	According to F.R. 756(6) and on 15/06/2023, board of survey was conducted and copies of the pertinent reports were submitted to the Auditor General.
8	No actions had been taken for the recommendations on excesses and shortages and other recommendations revealed by the Board of Surveys.	Due to the complexity of conducting board of survey in 195 cultural centers island wide and 40 divisions in the ministry, recommendation letters on instructions to follow for excesses and deficiencies have been sent in full.
9	Documents to confirm ownership of all vehicles were not in possession.	In accordance with Asset Management Circular No. 03/2018,The steps required to transfer the vehicles to this division will be taken by me as soon as possible.
10	The emblem of the state had not been painted on all pool vehicles.	The state emblem is painted on every operating vehicle in the pool.
11	Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.	The three-wheeler bearing number YY-8971 was disposed on 10.11.2023 from the vehicles in condemned condition. In addition, the vehicle bearing 301-4103 could not be disposed of as the highest bidder refused to purchase it.The vehicle bearing 18-7052 had not been tendered for the government valuation. Again, vehicles with numbers 301-4103 and

		18-7052 were referred for the disposal on 18.10.2023 by the Buddhasasana Division and the vehicle bearing number 301-4103 was sold at the highest price.But there too, no bids were submitted for the government valuation for the car bearing 18-7052.Therefore, the vehicle is expected to be reassessed and sent for disposal.
12	Financial provisions had been allocated to other institutes beyond the due date.	According to the provision allocated from activity plan of this year, 78% of provision were released to the respective Divisional Secretariats and measure are being taken to release remaining 22% provision.
13	The balances in arrears exceeding 1 year had not been settled.	**Annexure-01** describes the steps carried out in response to outstanding loan sums that have existed for more than a year. (See attached document.)
14	Action had not been taken as per F.R.571 in relation to dormant accounts.	6000-13-0-138(Deposits held temporarily for re-payment to third party) Overdue deposits in general deposit account have been carried out as per F.R.571. 6000-16-0-73 (Holding Deposits for Contracts) Overdue deposits in the General Deposit Account have not been carried out as per F.R.571.The escrow deposits associated with the building of the SAARC Cultural Center have expired but have been kept in the public deposit account as the ministry has not yet made a final decision on the project.

15	The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.	According to F.R. 371 in the issue of sub-ad-hocimprest, there was a delay in the preparation and submission of the work again after receiving the settlement work pertaining to finishing and settling the task with defects. I have been advised to settle within one month after the issuing of urgent interim orders and have taken care not to fail to do such in future.
16	Actions had not been initiated to table the Annual Performance Report in Parliament under the prescribed procedure.	Annual performance report of Ministry of Buddhasasana, Religious and Cultural Affairs is jointly carried out by the Buddhasasana Division and the Cultural Affairs Division.As a result, after completing the annual performance report for the cultural affairs section, it will be delivered to the Buddhasasana section and submitted to Parliament as a single report with the annual performance report of Buddhasasana division. Kindly inform that the Annual Performance Report for the year 2022 related to the Cultural Affairs Division has been forwarded to the Buddhasasana Division without delay.
17	The staff details of the institution had not been sent to the Department of Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017	Cadre information for the first and second quarters of 2024 has been provided, and will continue to be given in the future.

18	There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints.	From March 2023, an information registration register will be maintained and complaints will be recorded and measures taken will be mentioned within.
19	Citizen/ client charter had not been prepared or applied properly as per the circular number 05/2008 of Ministry of Public Administration and Management dated 06.02.2008 as amended by circular No. 05/2018(1) dated 24.01.2018.	Measures are being taken to revise the current charter to reflect the modifications in the names of the ministry and its institutions, as well as to develop a tracking and evaluation system.
20	A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.	
21	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	Due to the corona pandemic and the fuel crisis in the year 2022, officers reported to work irregularly, resulting in unable to provide adequate training. However, strategies are now being developed for providing training opportunities.
22	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	A Qualified audit opinion has been submitted for the years 2021 and 2022 for the Cultural Affairs Division of the Ministry.
23	Recommendations indicated in the Auditor General's Report had not been implemented.	Required strategies have been taken to implement recommendations in the report of the Auditor report.
24	Actions had not been taken to properly transfer the officers who had completed the maximum service period.	**<u>Office Assistant service and Combined Driver Service</u>** Office Assistant service and Combined Driver Service who completed 05 year

		service period in this Ministry have been transferred. **Current Situation** Beginning in this year (2024) the report of management service officers and Combined service drivers who complete 05 year service period in the cultural Division will be submitted to the Director General of Combined Services regarding the annual transfers. **<u>Management Service Officer Service</u>** Several management service officers have been transferred without replacements. As there are 16 Management Service Officer vacancies in Department of Cultural Affairs, even the annually transferred officers were not transferred due to service requirement. Several Management Service Officers of more than 05 year service period had not applied for annual transfer scheme. **Current Situation** From this year (2024), the report of management service officers who complete 05 year service period in the cultural sector will be forwarded to the Director General of Combined Services in regarding the annual transfers. Annual internal transfers have been conducted of the Cultural Center staff officers who have completed their

		maximum service time period. Kindly inform that the transfers of Development Officers of the Combined Services have been executed in accordance with the instructions of the annual transfer of the Director General of Combined Services.

Parliamentary Series No : 79

Institution : Ministry of Buddhasasana, Religious and Cultural Affairs (Section of National Heritage)

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	Register of losses had not been updated and maintained.	Action has been taken to maintain the document properly since the year 2024.
2	Register of Risk was not maintained up to date basis.	
3	Answer had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries.	Most of the Audit Queries received in the year 2022 have been answered within a period of one month. As some Audit Queries were related to the Institutions under the State Ministry of National Heritage, there were instances of exceeding a period of one month in answering calling answers through the Heads of suchInstitutions. Action is being taken to send answers before the due date for the Audit Queries received at present.

4	There had been instances where internal audit queries had not been answered within a period of 1 month.	The only Audit Query submitted to the National Heritage Division regarding the Nelum Pokuna Theatre in the year 2022, has been answered within a period of one month.
5	Internal Audit Programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2).	Internal Audit Plan of the year 2022 related to the State Ministry of National Heritage, Performing Arts and Rural Art Promotion was prepared and submitted.
6	The required number of Audit and Management Committee meetings had not been held per year.	An Internal Auditor was not available for the State Ministry of National Heritage, Performing Arts and Rural Art Promotion and Quarterly Audit and Management Committee Meetings were held as per the occasions of the Chief Internal Auditor of the Ministry of Buddhasasana and Religious Affairs was acting for this State Ministry.
7	The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756(6) within the time frame mentioned in paragraph 11.1 of part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	Board of Survey related to the year 2022 has duly been carried out. But theReports have not been submitted to the Auditor General by mistake. Action has been taken to submit the reports on 16.08.2023 to the AuditorGeneral.
8	No actions had been taken for the recommendations on excesses and shortages and other recommendations revealed by the Board of Surveys.	Excesses and shortages have been identified as per the Board of Survey related to the year 2022 and action has been taken to auction the goods of some Institutions.

		The reports of the Committees appointed for the purpose of disposing goods of each Institution have also been submitted. Accordingly, Action is being taken to execute the recommendations related to the excesses and shortages and to dispose the goods paying the attention on the reports of the Boards of Survey related to the year 2023.
9	Documents to confirm ownership of all vehicles were not in possession.	The affairs related to get transferred the possession of all the vehicles given from other Institutions to the State Ministry of National Heritage, Performing Arts and Rural Art Promotion established in August 2022 were commenced. The possession of all the vehicles have been got transferred formally and relevantdocumentsare formally maintained at present.
10	The emblem of the state had not been painted on all pool vehicles.	All pool vehicles have been pained the Emblem of State at present.
11	Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.	Such vehicles were not in the possession of the Ministry of National Heritage in the Accounting year 2022.
12	Financial provisions had been allocated to other institutes beyond the due date.	Allocation of such provisions to the other Institutions was not made in the year 2022 under the National Heritage Division.

13	The balances in arrears exceeding 1 year had not been settled.	There were no balances of loans in arrears exceeding one year. There was a balance of loan in arrears related to the period of 03 – 12 months in the financial Year 2022 and such loan balance has already been settled.
14	Action had not been taken as per F.R.571 in relation to dormant accounts.	As the State Ministry of National Heritage, Performing Arts and Rural Art Promotion was newly established in August 2022, the General Deposit Account has been opened accordingly. Therefore, dormant Accounts were not available even by the end of Finance Year 2022.
15	The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.	All the ad hoc sub imprests issued in the Finance year 2022 have been settled beforelapsing of one month from the completion of the task.
16	Actions had not been initiated to table the Annual Performance Report in Parliament under the prescribed procedure.	Action was taken to submit the Annual Performance Report after receiving the Report of Auditor General.
17	The staff details of the institution had not been sent to the Department of Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017	Action has been taken to submit the details of the Staff to the Department of Management Services at the end of each quarter at present.

18	There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints.	A document related to the information requested by the members of the public has been maintained since the year 2023 and information regarding the complaints received about not furnishing information required by the public and to provide explanations on action Taken with regard to such complaints are also maintained and updated in the same register.
19	Citizen/ client charter had not been prepared or applied properly as per the circular number 05/2008 of Ministry of Public Administration and Management dated 06.02.2008 as amended by circular No. 05/2018(1) dated 24.01.2018.	Necessary action has been taken to prepare the same since the year 2024.
20	A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.	Attention has been paid to prepare and execute a methodology for the purpose since the year 2024.
21	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	The Cash flow conditions existed has been the reason for restricting such training opportunities.
22	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	Lapses shown in the Audit have been rectified and necessary following ups and monitoring processes have been carried out.

23	Recommendations indicated in the Auditor General's Report had not been implemented.	Action has been taken to implement the recommendations mentioned in the Report of the Auditor General and necessary following ups and monitoring processes are being carried out.
24	Actions had not been taken to properly transfer the officers who had completed the maximum service period.	There was no need to transfer the officers as most of the officers attached to the State Ministry of National Heritage, Performing Arts and Rural Arts which was established on 09th of August, 2020 were apprentice graduate Trainees and as the other Development Officers and Management service officers attached were also the officers who have not served for the maximum period in this Ministry in the Accounting Year 2022.

Parliamentary Series No : 79

Institution : Department of Public Trustee

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	Register of Risk was not maintained up to date basis.	At present, efforts are being made to keep the risk register up-to-date.
2	Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	Officers have been instructed to prepare and submit answers promptly.
3	There had been instances where internal audit queries had not been answered within a period of 1 month.	Officers have been instructed to prepare and submit answers promptly.

4	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)	The audit plan for the year 2024 has been submitted on due date.
5	The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.1 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	Arrangements have been made to submit the commodity survey reports for the year 2023 on the scheduled date.
6	No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.	Officers have been instructed regarding this.
7	Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	Presented so far
8	The emblem of the state had not been painted on all pool vehicles.	The nameplate has the state emblem printed on it.
9	Actions had not been initiated to table the Annual Performance Report in Parliament under the prescribed procedure.	There is a delay as there is no officer to do the Tamil translation.
10	The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations.	The website maintained by the institution did not allow the public to post complaints or compliments..
11	Citizen/ client charter had not been prepared or applied properly as per the circular number 05/2008 of Ministry of Public	By now, the Citizen Service Beneficiary Charter has been properly prepared.

	Administration and Management dated 06.02.2008 as amended by circular No. 05/2018(1) dated 24.01.2018.	
12	A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.	At present, a suitable system is being prepared for that.
13	A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available.	A human resources plan has been prepared for the year 2023/2024.
14	The human resource development plan that had been prepared did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff.	In the human resource plan prepared for 2023/2024, training opportunities have been included to with a minimum of 12 hours.
15	Performance agreements covering the entire staff had not been drafted or entered.	Arranged to be contracted through performance contracts.
16	A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.	An officer has been appointed so far.
17	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	In the human resource plan prepared for the year 2023/2024, practical training sessions involving a minimum of 12 hours have been included.
18	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The Auditor General's opinion was qualified based on the points outlined in paragraph 1.6 of the Auditor General's summary report: 1.Regarding the two vehicles handed over to the department in 2022; their value was

		not appraised and therefore not included in the non-financial assets. The value of these vehicles will be assessed and incorporated into the non-financial assets of the 2024 financial statements. 2.In accordance with financial regulations, the department did not secure bail money from the officers required to post bail, nor did it maintain a bail register. Steps are currently being taken to obtain bail through the bail association, and preparations are underway to formalize the bail documentation.
19	Recommendations indicated in the Auditor General's Report had not been implemented.	The recommendations of the Auditor General's report are currently being implemented.
20	Actions had not been taken to properly transfer the officers who had completed the maximum service period.	Although a list of officers with more than 5 years of service has been submitted to the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government during every annual transfer information submission, those officers have not been transferred yet.

Parliamentary Series No : 79

Institution : Department of Archaeology

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	Register of Risk was not maintained up to date basis.	Not applicable.

2	Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	A methodology has been commenced to hold meetings getting participated all the Divisional Heads and RegionalAssistant Directors, to makediscussions on the relevant Audit Queries and to send answers within one month.
3	There had been instances where internal audit queries had not been answered within a period of 1 month.	Action has been taken to provide answers avoiding these mistakes.
4	The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.1 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	The relevant report has been submitted to the Auditor General by the due date conducting Board of Surveyin the year 2023.
5	No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.	Action has been commenced to enter the excesses in to books and to act as per Financial Regulations on shortages.
6	Documents to confirm ownership of all vehicles were not in possession.	The Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs has agreed to transfer officially the dual -purpose vehicles bearing numbers PC-4149 and 54-0372 which have not yet been transferred the registered ownershipand belong to the Ministry among the 95 vehicles belong to this Department (including 48 motorcycles). Accordingly, action is being taken to complete and submit the Documents of transferring to the

		Department of Motor Vehicles. The right of registration of all the other vehicles is with this Department.
7	The emblem of the state had not been painted on all pool vehicles.	Procurement activities have been commenced to print stickers with Department logo and the official name on the body of 44 vehicles (excluding motorcycles) belong to the Department. It is schedule to stick the relevant stickers on the body of the vehicles.
8	Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.	Action is being taken to dispose 04 vehicles (ISUZU Double cab - 56-7649, MITSUBISHI Car - 14-9237, SUZUKI AX 100R Motor Cycle - 129-6851 and HERO HONDA GLAMOR Motorcycle- UB – 6864)as per the recommendations made by the special Board of survey appointed to identify the vehicles which do not fit for running and which are to be disposed. Action will be taken in future to establish the Board of Survey to identify the vehicles of the Department which are to be disposed for the year 2024 as well.
9	Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations.	In relation to traffic accidents which have not been dealt with according to the financial regulations so far, reports will be called as per the financial regulations 104 and necessary actions will be taken.
10	Financial provisions had been allocated to other institutes beyond the due date.	No allocation of financial provisions has been made for other institutions beyond the due date.

11	The balances in arrears exceeding 1 year had not been settled.	A sum of Rs. 97, 095.00 was settled as at 31.12.2023. Letters have been sent to the debtors and guarantors whose Residential addresses were found. Furthermore information (addresses) of debtors and guarantors are being sought. Accordingly, the loan recovery process is being continued.
12	The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.	Action has beentaken to settle at present.
13	Ad hoc interim imprests exceeding approved limits as per FR 371 were issued.	The ad hoc sub imprests had not been issued exceeding the limit in F.R. 371.
14	The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff.	Even though it is practically difficult to ensure a training opportunity of not less than 12 hours per year for more than 50% of members of the staff of the Department getting managed at the maximum within the limit of provisions allocated, training programmes are being executed in an excellent manner in the year 2024 with the aim of achieving the goal. It is further scheduled to commence the activities of preparing the Training Plan in the year 2025 expeditiously overcoming the existing weaknesses.
15	A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.	Additional Director General (Administration) of this Department has been nominated as the responsible officer to prepare the Human Resource Development Plans and to implement the Capacity and Skill Development Programmes.

16	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	Actual expenses had to be incurred in carrying out the work more than the estimated value of goods and services in the hyper - inflationary circumstance prevailed in the year 2022. Even though the extent of training opportunities grantedout of the training opportunities planned within the limits of existing provision was at a level of less than 50%, it may be therefore predicted that there is a possibility of exceeding 50% of the limit by the year2024. Furthermore, action has been taken to implement practically the extent of all the training opportunities that are planned to the extent of 100% by the year 2025.
17	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	TheAudit Opinion on the accounts of the Institution is a QualifiedOpinion.
18	All public officers had not submitted their declarations of assets and liabilities.	All the officers of this Department,who have to submit the Declaration Assets and Liabilities annually, have been made aware through the letter No.පුචි/1/3/1/89 to take action to submit the Declaration of Assets and Liabilitiesas at 31.03.2024 in terms of Anti -Corruption Act No. 09 of 2023, before 31.07.2024.
19	The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).	Not applicable.

20	Surcharges ordered to pay as per FR 119 had not been recovered.	Not Applicable.
21	Actions had not been taken to properly transfer the officers who had completed the maximum service period.	The methodology of annual transfers is being implemented as scheduled since the year 2022. The activities are carried out in compliance with the Annual Transfer Scheme and the Annual Transfer Scheme - 2024 has already been commenced and implemented.

Parliamentary Series No : 79

Institution : Department of Muslim Religious and Cultural Affairs

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	The Register on consumable goods was not maintained on up to date basis.	Register of consumable goods arebeing maintained now.
2	Register of Risk was not maintained up to date basis.	Risk Register is being maintained now.
3	In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months.	Now password for the software system has been changed in every three month
4	Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	Going Forward, we will send answer for the Auditor General queries within the time frame.
5	There had been instances where internal audit queries had not been answered within a period of 1 month.	Going forward, Internal audit queries will be sent within timeline

6	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)	Internal audit plan has prepared for the year 2024
7	No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.	Due to staff migration and lack of staff, said task had been handed over to newly appointed DO, due to that recommendation has not being implemented. Now action has been taken to implement the same.
8	The emblem of the state had not been painted on all pool vehicles.	The emblem of the state has been painted except reserved vehicle
9	The balances in arrears exceeding 1 year had not been settled.	1. Action has been taken to settle the balance arrears lying Between 1 to 20 years. 2. Action has been taken for oneofficer'arrears lying for more than 20 years. 3. Three officers whose arrears lying for more than thirty yearsare suggested to bewritten off.
10	A website had not been created or maintained to provide information about the institute to the public.	Department' website has been created and is being maintained now.
11	The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations.	Public now have access to lodge comments and suggestions.
12	A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.	Action has been taken to appoint a Senior officer

13	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	Training opportunities has been limited due to the maintaining the government expense. Opportunities given for all staff and applied for.
14	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	Due to absent of permanent accountant for long period, accounts had not prepared according to guidelines. Going forward, will ensure accounts are prepared accordance with FR and Guidelines.
15	Recommendations indicated in the Auditor General's Report had not been implemented.	Action has been taken to implement the Auditor General's report.
16	Actions had not been taken to properly transfer the officers who had completed the maximum service period.	As per the instruction of the Director general of combined service, we have sent with recommendation and details of staff who worked more than five years for annual transfer. However, no one gets transferred from Department.

Parliamentary Series No : 79

Institution : Department of Buddhist Affairs

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	In order to submit the answers to the audit queries received within a month, the audit queries will be forwarded to the respective Staff Officers and the answers related to each section will be called to the Chief Accountant and then the final answers will be prepared and submitted. Due to the failure of the relevant sections to provide

		answers on time, the submission of answers to several audit queries in a month has been delayed. Answers have been provided for all the audit queries given so far and the relevant officials were informed to submit the answers without delay.
2	There had been instances where internal audit queries had not been answered within a period of 1 month.	Responses to internal audit queries are forwarded to the Chief Internal Auditor by the respective Staff Officers. 10 out of 44 related audit queries belong to the head office and regional offices and answers have been submitted. The remaining 34 audit queries are related to temples and shrines, of which 9 have been answered. Accordingly, the remaining 27 queries have not been answered yet (36 queries have been given awaiting answers). In the future, a senior officer has been nominated at the regional office level to deal with the audit queries related to temples and shrines and the relevant officials have been informed to follow up and take necessary legal actions.
3	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)	According to F.R.134 (2), the Internal Audit Plan for the year 2022 has been prepared and approved at the beginning of the year. Copies of the approved audit plan have been forwarded to the Ministry Secretary and Auditor General on 25.01.2022.
4	The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance	According to the relevant circulars and financial regulations, instructions have been given to all the officials to submit the Board

	with F.R. 756 (6) within the time frame mentioned in paragraph 11.1 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	of Survey reports on the due date.
5	Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations.	At present, Vehicle accidents are being dealt with as per the Financial Regulations.
6	Financial provisions had been allocated to other institutes beyond the due date.	The relevant staff officials have been informed to arrange for allocation of provisions before the scheduled time.
7	The balances in arrears exceeding 1 year had not been settled.	Steps have been taken to settle the respective loan balances.
8	The ad hoc sub impressts issued as per F.R. 371 had not been settled within one month from the completion of the task.	The relevant officers were informed about this on several times and an internal circular dated 2023.12.10 as 2023/මුදල්/1 has also been issued in this regard.
9	Actions had not been initiated to table the Annual Performance Report in Parliament under the prescribed procedure.	The Annual Performance Reports have been duly submitted to the Parliament by now.
10	A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available.	A human resource plan has been prepared by now.
11	Performance agreements covering the entire staff had not been drafted or entered.	Subjects are divided among the entire staff and performance Agreements are prepared according to those subjects.
12	Recommendations indicated in the Auditor General's Report had not been implemented.	All relevant officers have been informed to implement the recommendations mentioned in the Auditor General's report and many recommendations have been implemented so far.

13	Actions had not been taken to properly transfer the officers who had completed the maximum service period.	The Ministry of Public Administration has been inquired several times regarding the non-transfer of officers with more than five years of service in this department and the information of all officers with more than five years of service has also been forwarded with it. In line with the annual transfer process, the transfer of officers in the divisional secretariats and district secretariats of this department was completed on 05.02.2024.

Parliamentary Series No : 79

Institution : Department of Cultural Affairs

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	Register of Risk was not maintained up to date basis.	Not Relevant
2	Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	Some Reasons as Retirement of Officers, Obtaining Leave without Pay and hosting several ceremonies by the Department has caused taking time to collect information for the audit inquiries. The issue has been eliminated by now.
3	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)	Carried out by the Ministry of Buddhasasana, religious and Cultural Affairs.

4	Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted had not been adjusted within a period of one month as per Financial Regulations.	Required Balances has been done according to the Financial Regulations.
5	Expenditure had been incurred exceeding the authorized limits.	As the provisions were not enough to aid 1288 Art Institutions around the Island, Provisions from a relevant object class has been utilized.
6	The balances in arrears exceeding 1 year had not been settled.	Further actions required have been taken to recover the arrears by establishing a committee.
7	Action had not been taken as per F.R.571 in relation to dormant accounts.	Actions has been taken as per F.R.571 in relation to dormant accounts a sat present
8	There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints.	Ideas/Suggestions/ Complaints have been documented and the documents have been maintained to provide the information requested under the Right to Information Act
9	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The audit opinion was confirmed to be true and fairon the financial performance and cash flow based on the generally accepted accounting principles.

Parliamentary Series No : 79

Institution : Department of Hindu Religious and Cultural Affairs

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	Documents to confirm ownership of all vehicles were not in possession.	Documents to confirm ownership of all vehicles are available now.

2	The balances in arrears exceeding 1 year had not been settled.	The outstanding loan balances of officers Mr.S.Sinnathampy, Mr.Ariyapala and Mr.S.Sivalingam who worked at the Department and got transferred, amounted respectively Rs.15, 846.66 Rs.16,163 and Rs.14,452.75. As there are no details available about those officers, this amount could not be recovered for more than 32 years. Thus, Department has requested to Write off the outstanding balances as per the provisions stipulated in the Public Finance Circular No.01/2024 dated on 2024/05/29 in terms of F.R 113 to the line Ministry.
3	The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff.	Three days full time training for all staffs of Department was given in December 2023. Staffs have participated in individual training programs also.
4	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	
5	Recommendations indicated in the Auditor General's Report had not been implemented.	Actions have been Taken.

Parliamentary Series No : 79

Institution : Department of National Archives

	Shortcomings identified by the Committee	Action taken by the institution to rectify the shortcomings / current status
1	The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.1 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	The board of survey reports as at 31.12.2023 related to all the divisions currently performing duties have been submitted to the Auditor General on 21.05.2024.
2	No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.	The auction of goods related to 2023 has been started.
3	The balances in arrears exceeding 1 year had not been settled.	Actions are being taken to recover the loan balance.
4	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	Training opportunities were provided to the officers as planned in 2023.
5	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The audit opinion has been qualified based on the facts given below and its current progress is as follows. (a) The fault in the financial statements of 2021 has been rectified and submitted in 2022. No further rectifying is required. (b) Rs.11,772/- is further shown as untraceable balance in the said account. Apart from that amount, other balances have been adjusted and balanced between

		opening balances of the treasury balances and departmental books. Arrangements have been made to rectify the single balance of Rs.11,772/- that cannot be found further. (c) Expenditure on renovation and improvement of main building (209-02-02-2001) is carried out by its ongoing program. However, as this will increase the effective lifetime of the building, the renovation work will be carried out in the future. Also, it has been requested from a letter to the Department of Valuation to assess the value of the new building (Building B) of the Department of National Archives. After the completion of the related activities, I will take actions to calculate the value and report it in the financial statements.

Parliamentary Series No : 79

Institution : Department of National Museums

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.1 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	The Board of Survey report for the year 2022 was submitted to the Auditor General on 2023.05.25.

2	Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.	A sum of Rs. 1,870,179.00 should have been allocated under expenditure the vote 208-02-03-2001, with Rs7,353,379.99 remaining at the end of the year. The remaining Rs 1,591,533.00 constitutes liabilities created under Financial Regulation 94(2). The bills related to this amount were paid in the following year.
3	The balances in arrears exceeding 1 year had not been settled.	The loan balances of Mr. K. Abeywardana and Mr. K.G.N.T. Lakmal are being recovered in installments, andRs 87,690.78 has been collected up to now from that amount. Additionally, a cheque for Rs 316,840 related to the loan of Mr. W.N. Wimalaveera is expected to be received from his gratuity. Approval has been granted to write off Rs 1,437 of Mr. N.M. Samarasinghe's loan balance. Further steps are being taken to recover the remaining amount of Rs 328,921.86.
4	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The Department of National Museums operates from ancient buildings located on lands belonging to Divisional Secretaries. Out of the ten buildings, four have been assessed and accounted for. Two buildings are in the process of being transferred to the Department of National Museums by the Divisional Secretaries, while the Galle Maritime Museum is in the process of being transferred to the Department of Archaeology. One building belongs to the

		Ministry of Home Affairs, and another belongs to the DaladaMaligawa (Temple of the Tooth). The documents related to the valuation of the Colombo Museum building and lands have been submitted to the Valuation Department for assessment.

Parliamentary Series No : 79

Institution : Department of Christian Religious Affairs

	Shortcomings identified by the Committee	**Action taken by the institution to rectify the shortcomings / current status**
1	Recommendations indicated in the Auditor General's Report had not been implemented.	Department has identified the officers who are required to give security and its being working out. Other recommendations included in the Auditor General's report have already been implemented. (Covered by the control of the Department.)

A.M.P.M.B. Atapattu
Secretary
Ministry of Buddhasasana, Religious and Cultural Affairs
No. 135, Srimath Anagarika Dharmapala Mawatha,
Colombo 07.

A.M.P.M.B. Atapattu,

Secretary,

Ministry of Buddhasasana, Religious and Cultural Affairs

ආචාර්ය හිනිදුම සුනිල් සෙනෙවි (පා.ම.)
බුද්ධශාසන, ආගමික සහ සංස්කෘතික කටයුතු අමාත්‍ය
[illegible]
08 වන මහල, සෙත්සිරිපාය
බත්තරමුල්ල.

Dr. Hinidunma Sunil Senevi

Minister of Buddhasasana, Religious and Cultural Affairs