ANNUAL PERFORMANCE REPORT FOR THE YEAR 2023

Government Analyst's Department

Expenditure Head No 233

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Contents

Deepika Senevirathne
Government Analyst

Chapter 01

Institutional Profile

1.1 Introduction

In September 1904, the Government Analyst's Department was started affiliating with Ceylon Medical College. British National Dr. K C Browning was appointed as the first government Analyst.

Later in 1913, it was established as the Government Analyst's Department. Subsequently, in 1934 it was reestablished under the Ministry of Local Government at the Independence Square, Colombo 07.

With being under foreign scientific officers from the beginning, Mr. W.R. Chanmugam was appointed as the first Sri Lankan Government Analyst in 1945. Services of the Government Analyst Department have been further expanded to encompass forensic questioned document examination in 1935. In 1940 Mr. Thambaia Nagendran was appointed as the first Government Examiner of Questioned Documents.

The Department has been under the Ministry of Defence from 1960 and of the Ministry of Justice from 1978 to date. Mrs. Yogarani Mahesan was the first female Government Analyst in the history of the Government Analyst's Department.

The department had to face many hassles and troubles in Independence Square for more than 100 years. Then on 10th of May 2013 the department moved to a new location in Pelawatta, Battaramulla.

The state-of-the-art facility in the six storied new building provided an ideal platform to introduce novel advanced technology to enhance forensic capabilities in providing scientific analytical services to the Law Court of the country.

The DNA laboratory of the Government Analyst's Department was established in 2013 with the aid of USAID (United States Agency for International Development). And further strengthened by KOICA (Korea International Corporation Agency) project. A new Digital Forensic Laboratory was completed during 2016 with the aid of KOICA project. Establishment of a DNA laboratory and the digital forensic laboratory are an extremely useful addition to the laboratory for effective criminal justice.

In light of the enhancement of the scientific analytical works the laboratories of the Government Analyst's Department was accredited as ISO/IEC 17025 by the Sri Lanka Accreditation Board (SLAB). Having started from a single scientist in 1904, at present, there are about 100 scientific staff officers in the field of Forensic and Food science and their service to the nation is of the essence.

At present Mrs. Deepika Senevirathne has been appointed as the 21st Government Analyst and Mr.J M R Jayasundara was appointed as 7th Government Examiner of Questioned Documents. (Act)

1.2 Vision, Mission and Objectives

Vision

To form a fair and law abiding society

Mission

Providing Scientific Analytical, Advisory and Consultancy Service in the field of Forensic and Food Science to Law Courts, Law Enforcement Agencies and other Institutions.

Objectives

To assist the Process of Administration of Justice in a Fair and efficient manner.

1.3 Key Functions

The Government Analyst's Department, being the only forensic science laboratory in Sri Lanka, consists of two major divisions namely Food Science and Forensic Science. Food Science Division includes four areas namely Food, Liquor, Milk and Water. Forensic Science Division has nine (09) major disciplines as Forensic Ballistics, Forensic Serology and DNA, Forensic Toxicology, Explosives and Fire Investigation, Narcotic Drugs, Forensic Questioned Documents, Computer Forensic and Forensic Miscellaneous Section.

The Department proves to be a service providing institution in that it provides scientific analytical, advisory and consultancy services. The Government Analyst's Department issues analytical reports upon scientific examination and analysis on productions (evidence) referred to it by the Law Courts, Department of Police, Department of Customs, Department of Excise, Local Government Institutions, Ministry of Health, Port Authority as well as other Government Departments and Statutory Bodies. Further, it carries out analysis to ensure quality of food, liquor, milk, and dairy products with the samples being referred to the Department by the various Government Departments and state sponsored bodies. Additionally, the samples received from the Department of Customs are also analyzed for quality. The Questioned Documents Section prepares analytical reports after examination of the questioned documents forwarded by the Courts of Law.

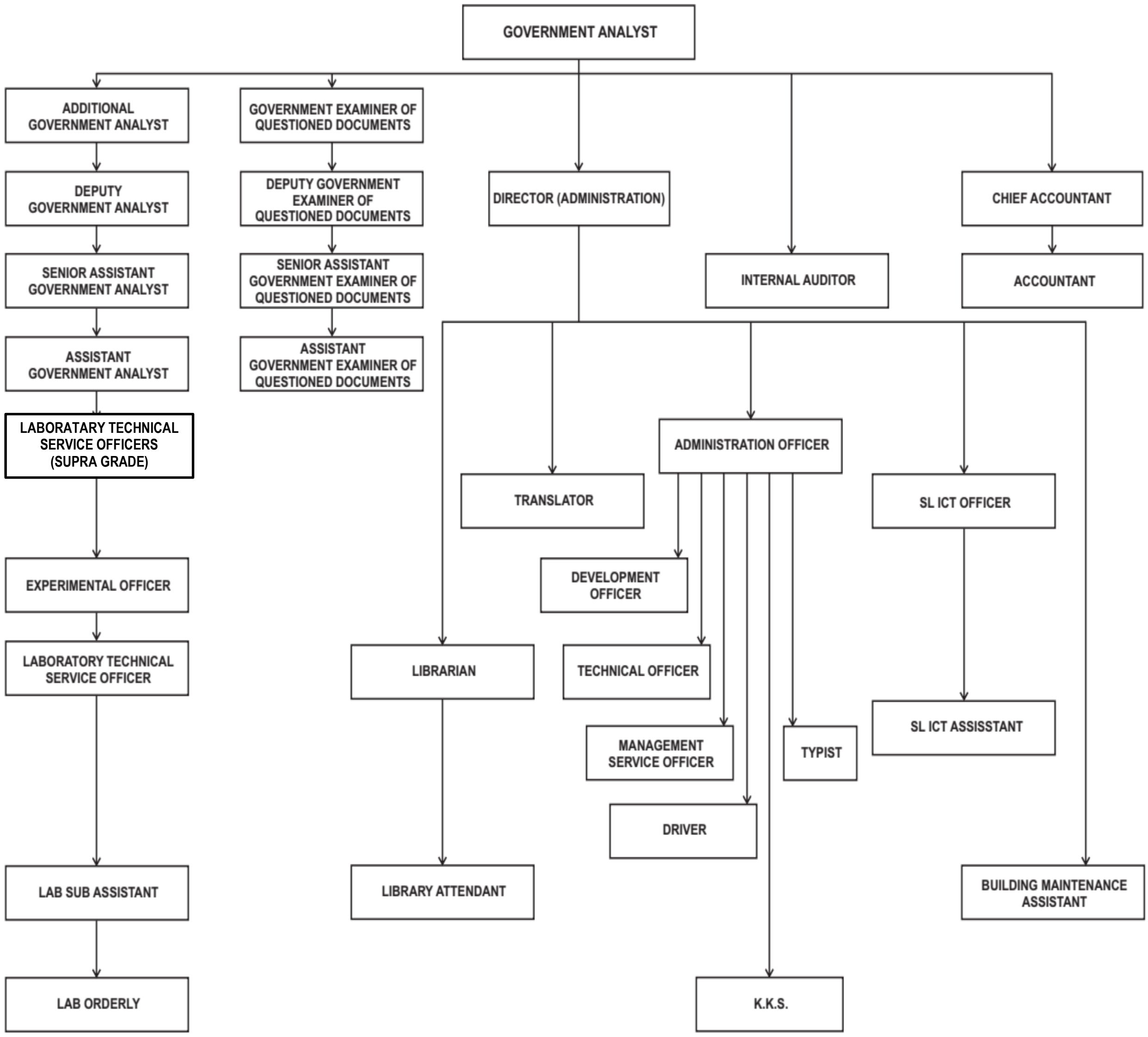
All productions (evidence samples) submitted for testing are analyzed according to various acts and ordinances such as the Food Act, National Environment Act, Excise Ordinance, Tobacco and Alcohol Act, Cosmetics, Drugs and Devices Act, Control of Pesticides Act, Fire Arms Ordinance, The Explosives Act, Poisons, Opium and Dangerous Drugs Ordinance, Motor Traffic Act, Criminal Procedure Code, Civil Proceeding Code, Evidence Ordinance etc.

Moreover, the Department provides investigation and consultancy service to the Police Department for crime scene investigations related to grave crimes such as explosions, shootings, fires and fatal motor traffic accidents in the country. Further scientists in the toxicology section attend for food testing in the missions of foreign VIP delegations in Sri Lanka. In support of scientific reports issued by Government Analyst's Department, officers appear before courts for expert testimony.

The Department also functions as the scientific/technical consultant to other Government Departments and Government sponsored institutions. The contribution by the officers to the Sri Lanka Standard Institute for making standards is an important service. The experts also assist in Technical Evaluation Committees of the Ministry of Defense for purchasing of arms, ammunition and a explosive substances for the Ministry of Defense.

Further, Department provides training for Judicial Medical Officers, Police, Scenes of Crime officers, three forces, trainee lawyers of Attorney's General Department and public health inspectors etc, on forensic and food science.

1.4 Organizational Chart



1.5 Main Divisions of the Department

Forensic Science Section

1. Firearms and Ballistic

The evidence related to the offences such as illegal possession of firearms, firearms and other ballistic evidence alleged to connect with shootings in various crimes are examined and analyzed in firearms and ballistic section.

Further, experts in this section provide assistance to the police and other stakeholders in shooting scenes, vehicles and building investigations and reconstruction.

Firearms such as pistols, revolver, rifles, and automatic firearms, locally made muzzle loading guns, such parts, spent cartridge cases, and fired bullets etc are the common physical evidence forwarded to this section for examination and report.

Microscopically comparison analysis of above evidence will reveal the any involvement of the alleged firearms and other ballistic evidence to the crime.

2. Explosives and Fire Investigation

The Forensic experts in the Explosives section examine evidence associated with explosives related crimes such as explosions, possession of explosives or possession of bombs and other explosive devices. Defused components of explosive devices such as hand grenades locally made explosive devices and other improvised explosive devices are also examined in this section. Further, they provide assistance to the police and other stakeholders for the fire scene investigations. The laboratory can analyze fire debris from fire scenes for the presence of any ignitable liquid or substances.

3. Narcotic Drugs and Psychotropic Substances

The experts in the Narcotic Drugs Section Analyze illicit drugs, psychotropic substances such as heroin, cocaine, Cannabis, new psychotropic substances and tablets etc seized by the Police, Narcotic Bureau or the Customs. After identification of the active substance in the seized material, further analysis is carried out to establish their purity and pure quantity.

4. Forensic Serology and DNA

The main function of the forensic experts in the Serology Section is to examine and analyze body fluids, bones, teeth or any other biological matter in any object recovered as evidence in grave crimes using DNA technology.

Further, they visit crime scenes related to homicide and help the police to collect biological and physical evidence including blood stains, semen stains, hair, blood patterns, fibers, glass, paint, scratch marks, tool marks, foot impressions etc. and the subsequent examination done in the laboratory.

Further, they visit scenes of fatal road traffic accidents and hit and run scenes and carry out scene reconstruction and recover important evidence as mentioned above.

5. Forensic Toxicology

The Experts in the Forensic Toxicology Section carry out comprehensive range of analysis to identify poisons for medico legal purposes and crime investigations. Post mortem samples forwarded by judicial medical officers in suspicious sudden deaths are subjected to analysis for narcotic drugs, different types of poisons, cyanide, corrosive acids, carbon monoxide etc.

In fatal accidents, the blood and urine of the drivers alleged to be under the influence of alcohol are analyzed for alcohol levels and for the presence of any narcotic drugs.

Further, any physical evidence like drugs, tablets, poison bottles, food are analyzed for identification of above mentioned poisons and drugs etc.

6. Examination Questioned Document

The Forensic Questioned Document Section mainly examines suspicious or questioned documents for legal or forensic purpose. All type of documents, handwritings and signatures are scientifically examined for their genuineness.

In such documents identification of alterations, erasers, distortions, additions, substitutions and examination of travel documents, passports, visa, writing instruments, inks, papers, glue marks, burnt or damaged document, forged currency, lottery tickets, revenue stamps, postal stamps, any document with government revenue for their genuineness or otherwise and other important inferences are communicated to the Law enforcement authorities.

7. Digital and Computer Forensic

This division was established in the Government Analyst's Department in 2016 and it is now functions as the sole digital evidence provider in the country to the Law Courts.

The laboratory carries out analysis of various type of digital evidence in four different disciplines. Digital data

Analysis involves analysis of computer and Laptop Hard Disks, DVR Hard Disks and mobile phones, while Digital Photographic Analysis or image analysis includes Vehicle number plate enhancement, image enhancement, Image and video authentication. bio metric or face comparison & identification of individual with the image on CCTV video Etc. Audio or voice and sound analysis is the science of authentication, audio enhancement, voice identification and verification.

8. Forensic Miscellaneous

The forensic scientists in the Miscellaneous Section examine all the other kind of physical evidence which cannot be specifically classified under other disciplinary.

Restoration of obliterated chassis numbers and engine numbers of suspicious vehicles and determination of the genuineness of such vehicles and identification of budded vehicle is one of the examinations handled by this section.

Scientific analysis and comparison of various physical evidence and trace evidence recovered from crime scenes such as glass fragments, paint smears and chips, fibers, soil, tools, tool marks, various marks and impressions (except finger marks) are conducted using scientific methods, and advanced analytical instruments by this section. In addition, it is the responsibility of the experts in this division to scientifically examine the vehicle accident sites and other related evidences, recreate those accidents and find the necessary important evidences.

Food Science Section

1. Food Laboratory

Activities of Food and Milk Analytical Laboratory include analyzing and issuing reports (under Food Act No. 26 of 1980) for the food samples, milk and milk products, submitted by the authorized officers of the Health Department (MOH, Food Inspectors, PHI, etc.) analyzing and issuing quality reports for food products, milk and milk products submitted by Food Control and Administration Unit (FCAU), other Government Institutions and Private Institutions, Department of Customs, Consumer Affairs Authority, Sri Lanka Tea Board and Sri Lanka Standards Institutions etc., issuing quality reports on water & waste water under the National Environmental Act and issuing analysis reports stating drinking water under Sri Lanka Standards Regulations for bottled water in terms of the Food Act.

2. Liquor Laboratory

Issue reports on the analysis of illicit liquors and tobacco products, sent by the Court of Law and also liquor samples from local liquor manufacturers and imported liquor samples submitted through the Excise Department. All the above liquor analysis is performed and reported under the Excise Ordinance.

For licensing of locally manufactured liquor and for imported liquor, the Excise Department forwards the samples to our Laboratory to obtain analytical report on the quality and the standard. This department incurs fees for such analysis from local liquor manufactures & from local agent for importation of foreign liquor and the department generated funds during tenure and credited to consolidated fund.

Finance Section

Finance Section is held responsible for affairs relating to accumulation of funds and financial management and control by way of efficiently, productively and economically utilization of funds with the objective of making available the necessary physical resources and infrastructure in order to assist the process of administration of justice in a fair and efficient manner. It also involves in maintaining accounting activities and providing financial information to stakeholders.

In performing the above duties, the division focuses much concern over the matters that include.

- Implementation of efficient and effective financial management system
- Direction and guidance on financial management.
- Ensuring the protection of the assets that are under the control of the Department.
- Handling of financial resources in compliance with the directions specified in Government Financial Regulations and Circulars.
- Paying special attention on accounting activities and reporting

Administration Section

This section takes charge for the assurance of trained and skillful human resource, provision of facilities necessary to assist the process of administration of justice in a fair and efficient manner and coordination of such other related activities. Other matters include arrangement for approval of cadres, preparation of recruitment procedures, selection for eligible recruitments, appointments, trainings, transfers, promotions and disciplinary control, overtime payments, provision of loan and advances, and issuance of internal circular as and when necessary.

1.6 Details of the Foreign Funded Project

Name of the Project	Donor Agency	Estimated Cost of the Project	Project Duration
Strengthen capacity building of Forensic Drug Analysis in the criminal justice system in Sri Lanka	KOICA (Korea)	4 million USD	2022-2025
JURE Project - Support to Justice Sector Project	European Union (EU) Joint with UNDP	1.4 million USD	2023 - 2025

Chapter 02

Progress and the future outlook

Progress on Analytical Reports

Number of cases reported is a measure of the progress that contributes to the administration of justice. The number of cases reported in 2022 was 40,756, which shows an increase of 12% compared to 2021. (The number of cases reported in 2021 is 36,328) And the number of cases received in the year 2022 is 42,895. The number of cases received in 2021 has increased by 46%. (The number of cases received in 2021 is 29,355)

Overall, the highest number of cases has been received from the Narcotics and Psychotropic Section and accordingly the highest number of reports have been issued from that section as well.

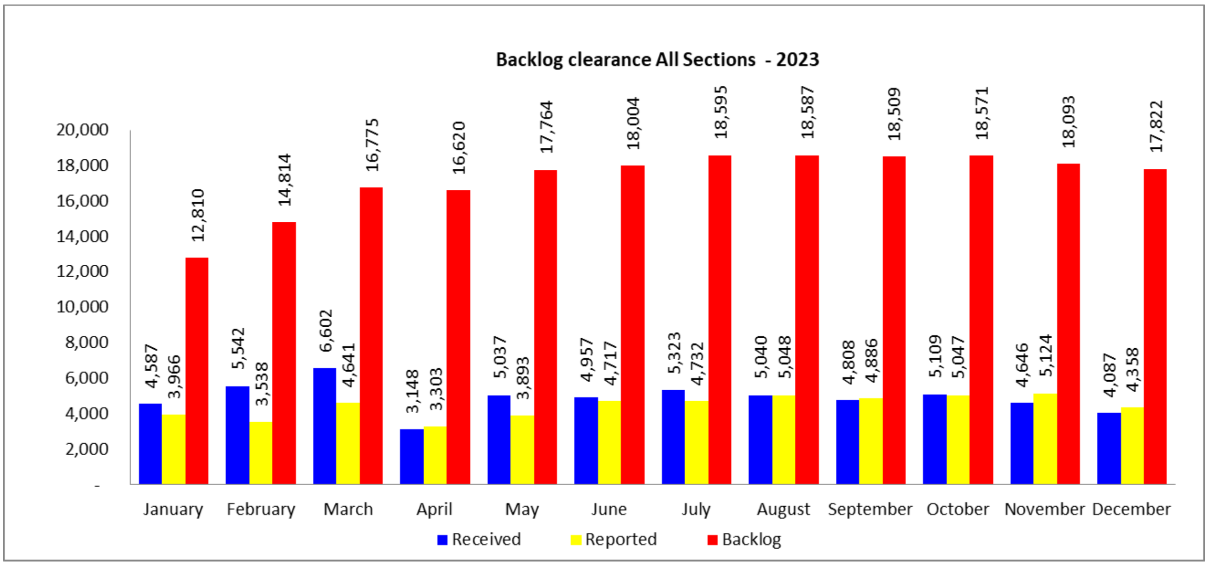
	2022	2023
Number of cases received	20,798	28,133
Number of cases reported	16,479	24,088

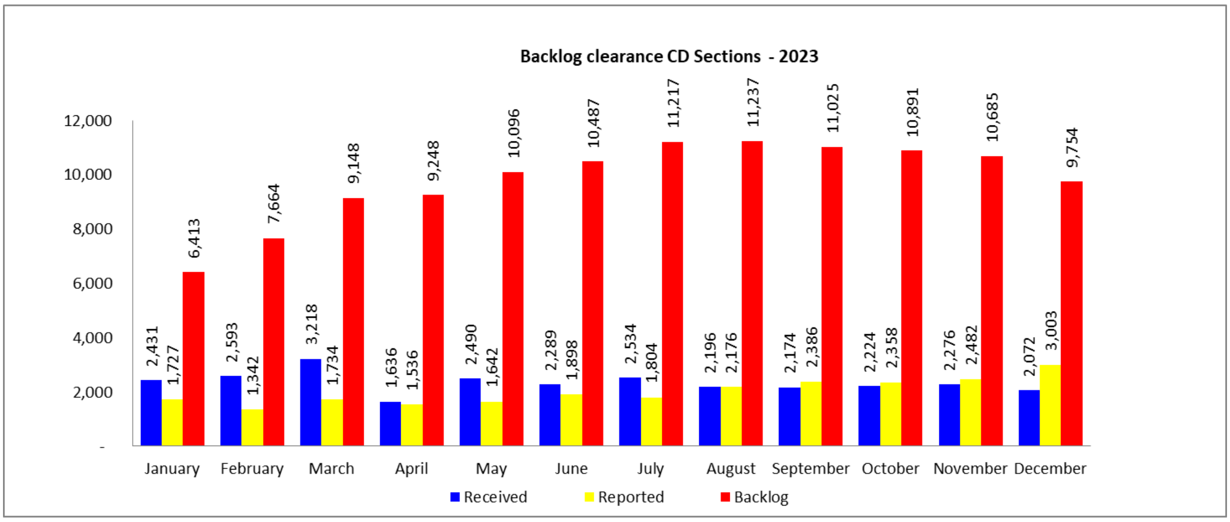
Despite the spread of the Covid epidemic and many economic challenges that the country was facing in the year 2020-2022, the officers of the department deceive due respect for their hard work and dedication.

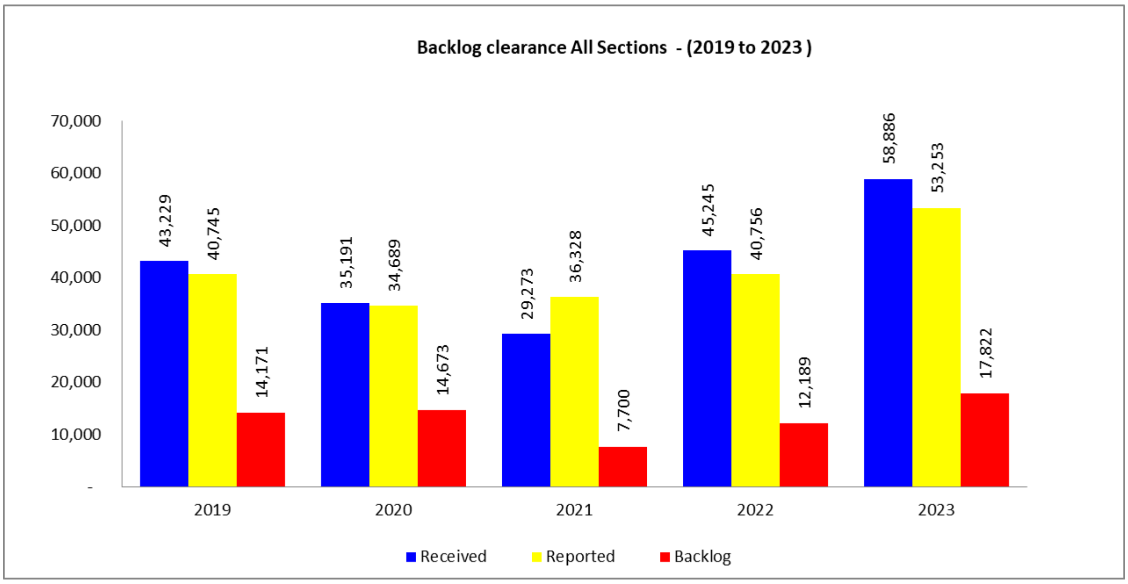
Section	Laboratory	No of cases remaining as at 01.01.2022	No. of cases Received	No. of cases Reported	No. of cases not reported as at 31.12.2022
Forensic Science	Narcotic	5,709	28,133	24,088	9,754
	Firearms and Ballistics	214	594	493	315
	Explosives & Fires	177	661	713	125
	Forensic Toxicology	891	2,730	2,482	1,139
	Forensic Serology and DNA	3,060	1,909	1,748	3,221
	Questioned Documents Examination	104	775	707	172
	Computer Forensic	953	976	772	1,157
	Forensic Miscellaneous	225	852	723	354
Sub Total		11,333	36,630	31,726	16,237
Food Science	Liquor	596	11,284	10,427	1,453
	Liquor & Tobacco	82	2,756	2,746	92
	Samples of Food under Food Act	171	7,590	7,731	30
	Miscellaneous Foods	7	626	623	10
Sub Total		856	22,256	21,527	1,585
Total		12,189	58,886	53,253	17,822

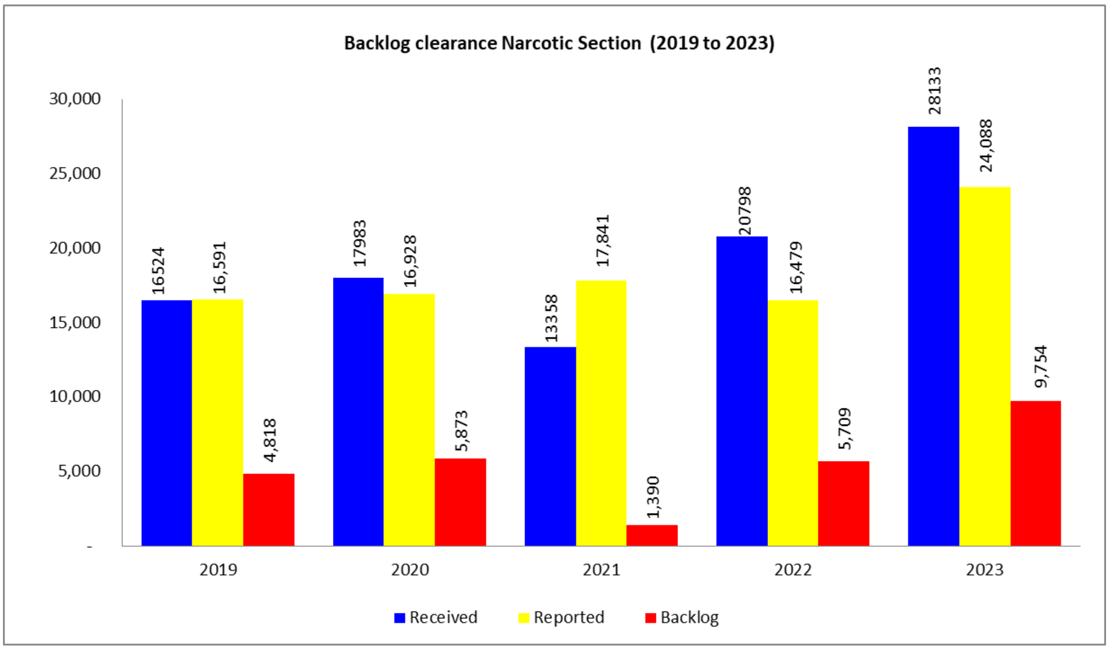
Other Activities

Activity	Amount
Number of Court Attendance	389 days
Number of Crime Scene Visit	414 days
VIP Food Testing by officers of Toxicology Section	04 officer days
Lecture conducted	60 days
Local Training	289 officer days
Foreign Training	331 officer days









1. Reduce backlog of work

It is very important to submit reports of cases submitted for reporting without delay. Presently 19 posts of Asst. Govt. Analyst Officers are vacant and applied for recruitment on special sanction. However, due to the fuel crisis that arose in the year 2022 and the restriction of summoning officials to officers due to economic issues, the amount of cases that remained relatively increased quantitatively. Also, the 46% increase in the receipt of cases also affected the increase in the amount of case goods left for analysis.

Though new officers were recruited and extra office hours were spent to reduce the backlog, not all arrears were cleared. Hence the number of scientific officers has to be increased. In order to ensure that the backlog is cleared while current cases are handled on time, staff will be required to work overtime. This will extend working hours during weekdays and may include hours during weekends.

Incentive payments will be paid to ensure that the staff is motivated to carry out the task. The process will last until the backlog has been fully cleared.

It is also crucial to focus on maintaining the quality of the scientific analytical work at the highest level. Thus, the afore-mentioned approach of enhancing the efficiency should not comprise the quality of process.

2. Establish a Research and Development Unit

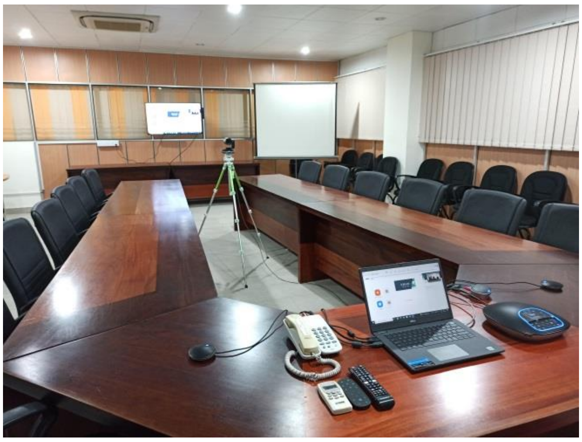
Knowledge and novel scientific technology is a very important asset of the department. New drugs and chemicals are incorporated into daily life of the people and the department should be able cater the needs of the people and judiciary system in scientific analytical, advisory and investigational perspective. A research unit is crucial for the department for innovation and knowledge acquisition. Opportunities has to be given to several competent, innovative, young scientists to obtain post graduate degree qualification in required areas from local universities or foreign universities if the subjects are not available in local universities.

3. Removal of court production

Due to the nature of judicial system in the country court cases may get delayed. The productions (evidences) of such court cases to which the government analyst reports were generated are getting accumulated as they are not removed by the respective officials and thereby occupying a lot of space in our store facilities.

4. Online video conferencing for expert testimony

In future it is vital to introduce online video conferencing for expert testimony, thereby saving time for travelling to all over the country and waiting time in the court house. As an initial step, we received two units of video conferencing equipment for expert testimony Ministry of Justice under UNDP Project.



5. Information and communication technology

With the growing number of cases the department is to explore the option of using information technology and information communication technology as a tool to increase productivity.

6. Automated system for Sample handling

An automated system is to be implemented for handling of samples and for the management of laboratory information.

7. Development of infrastructure facilities.

The project was commenced in the name of Support to Justice Sector Project (JURE) in May 2023 with UNDP under the full consent of the Ministry of Justice, Prison Affairs and Constitutional Reforms. The project is scheduled to run until the year 2025 and financial contribution was made for the recruitment of 15 scientific officers on contract basis with the aim of analyzing and finalizing the large number of accumulated cases in the department as the first step of the project. Accordingly, among those 15 scientific officers, 06 officers were attached to the Narcotic Drugs and Psychotropic Substances laboratory, 04 officers to the Forensic Serology and DNA laboratory, 03 officers to the Forensic Toxicology laboratory and 02 officers to the Digital and Computer Forensic laboratory. In the year 2023, after the attachment 342 cases were analyzed by those officers of the Forensic Toxicology laboratory, and 3759 cases were able to analyze by the Narcotic Drugs and Psychotropic Substances laboratory. The Forensic Serology and DNA laboratory has assisted Sri Lanka Scientific Service Officers in analyzing 401 cases. Furthermore, the Digital and Computer Forensic laboratory has analyzed 36 cases and assisted to analyze 30 cases to Sri Lanka Scientific Service Officers.

Further, a GCMS instrument was received to Examination Questioned Document laboratory as a grant under the JURE project in the year 2023 and the value amounts to around Rs. 27,363,635.00. The chemical analysis on the ink sent to the Examination Questioned Document laboratory by judicial and other law enforcement institutes is performed by this GCMS instrument. Determination of the time the relevant note was written, identification of the writing device, recognition of alterations and additions made to a particular note and identification of the composition of the ink are performed by this inks analysis. Administration of justice for courts is facilitated by scientifically recognizing the cases related to a crime from this chemical analysis.

Photographs of the Scientific Research Officers (on contract basis) recruited under UNDP financial contribution and instruments received from grants to various laboratories of the department during the year 2023 are given below.

Scientific Research Officers recruited

DNA Laboratory

Narcotic Laboratory

Toxicology Laboratory

Instruments granted and the relevant trainings

EQD Laboratory - GCMS Training

EQD Laboratory - GCMS Training by USA Experts

EQD Laboratory - GCMS Training

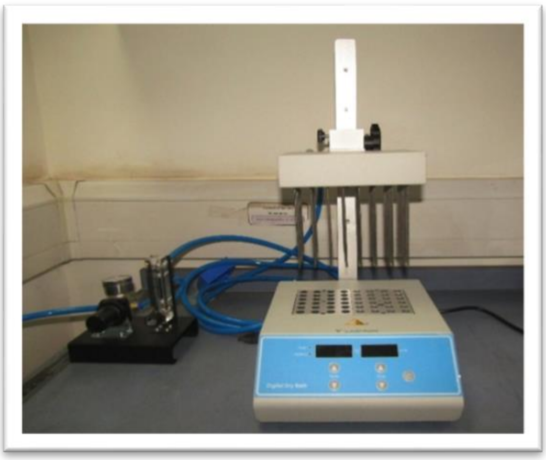
EQD Laboratory - GCMS Training

Digital Heated Ultrasonic Cleaner for CD Lab

Rs. 1,331,021.61 worth of the Digital Heated Ultrasonic Cleaner equipment received under this project, is used for thoroughly clean the glass equipment used in the laboratory. Moreover, it is also used for better mixing of samples during dissolution in chemical solutions and assists for removal of trapped air (degas) during sample preparation.

Fourier Transform Infrared Spectroscopy (FTIR

A Fourier Transform Infrared Spectroscopy (FTIR) instrument worth of Rs. 34,913,695.99 was received as a grant under the UNDP project and this instrument is used to identify and prove the identity of the drugs contained in samples submitted to the drugs laboratory.



Nitrogen Evaporator

Rs.1,136,331.99 worth of Nitrogen Evaporator equipment was received under the UNODC project and is used when analyzing samples using chromatography and liquid chromatography methods to increase the concentration of the samples and to make them dry. In this scenario, a more concentrated sample is given for passing a current of nitrogen gas through the sample. This methodology is more supportive in drug analysis.

Hand Held Raman Spectrometre

48,838.29 US Dollars worth of 2 Hand Held Raman Spectrometers were received to Narcotic Drugs and Psychotropic Substance division as a grant by UNODC.

Deep Freezer for DNA Lab

The DNA laboratory was improved and the Digital and Computer Forensic laboratory was established under the KOICA project in 2016. A grant of 20,000 US Dollars was made as a post management process related to that project in year 2023. Thus, as a grant for laboratory requirements, the DNA laboratory received a -25^{0}C deep freezer which can store the biological samples used for DNA tests (bones, muscle parts and teeth etc.) at the precise temperature without being destroyed and its' value is Rs. 2,047,920.00. This deep freezer has a larger storage capacity of biological samples and therefore, is very beneficial for the usage of DNA laboratory. The Digital Forensic Laboratory of the Government Analysts' Department was established under the KOICA donations.

NAS System, UPS and Printers for EQD Lab

While A post management process of the 2016 original project was carried out by KOICA project in year 2023, several requirements of Digital Forensic Laboratory were identified. Accordingly, two printers (1-EQD lab, 1- Digital lab), one 3KVA UPS and NAS system was bought by allocating 7,500 US Dollars to Digital Forensic Laboratory.

The annual storage requirement of the Digital Forensic Laboratory is approximately 30TB. A NAS system with 65TB which can be utilized for more than two years was donated by KOICA and the software of this NAS system can be easily updated at very low cost.

Universal Comparison Microscope for CF Lab

Moreover, Rs. 66,453,837.08 worth of Universal Comparison Microscope was imported in February 2023 financed under local funds and it is used to determine whether a fired bullet or ammunition case was fired from a suspected firearm, a key component of the forensic evidence analysis in firearms related crimes. Thus, the relationship between the criminal, crime scene and the firearm can be verified scientifically before the court. This is a vital and complex task to be performed by a forensic expert of firearms. This is performed by conducting a test shot from the relevant suspected firearm at the firing range of the Government Analysts' Department and comparing the firearm marks on the test ammunition cases and bullets, with the marks on ammunition cases and fired bullets obtained from the crime scene using microscope.

<u>Special cases among the cases that department received in the year 2023</u>

<u>Explosives & Fire Investigation Section.</u>

1. Based on the results of the investigation into the fire broke out in a jeep attached to Thirukkovil police station on the night of 18.03.2023, it was found that the fire was intentionally set with petrol.
2. The investigation of the fire broke out on 18.03.2023 in a tea factory in Kandapola area exposed that the fire was intentionally set with petrol.
3. Based on the results obtained from the on-site inspection of the fire damage to the air supply machine room of the Neurotransmitter Unit of the National Hospital of Sri Lanka on 12.08.2023 and by analyzing the fire debris samples taken from that place in the laboratory, the publication of the expert opinion that the fire was started by deliberate arson.
4. An investigation was carried out regarding the explosion in a house in Panagamuwa area ON 29.11.2023 and it was confirmed that the explosion was caused by a spark falling while cooking, when explosives and explosive devices were stored in the house without permission.
5. A laboratory room of the Faculty of Fisheries and Marine Science Technology of University of Ruhuna, which was damaged by fire on 30.11.2023, was inspected and identified that the fire was caused by a defect in the battery system of a laboratory equipment.
6. Inspecting the fire damage to ward no 10 of Anuradhapura Teaching Hospital on 18.12.2023 and confirming that the fire started as a result of an electric short which occurred in the electrical wires belonging to a solar panel on its roof.
7. Expressing an opinion that the fire broke out in the telephone system control room of the District General Hospital Avissawella on the night of 26.12.2023 was caused by a defect in an electronic device used to control the telephone system in that room.

Narcotic Section

In the year 2023, the Narcotic section received 28,133 cases, which is the highest amount of cases received by the Narcotic section in a year so far. At the meantime, 05 cases related to Heroin and Methamphetamine weighing between 100-300kg were taken over by the Narcotic section and analyzed. Moreover, the chemical compound 3,4 MDP-2-P, which is a precursor chemical used in the production of MDMA (3,4- Methylenedioxy Phenethylamine), a drug of the Amphetamine group and compounds belonging to the category of Synthetic Cannabinoids were first exposed in the Narcotic laboratory in 2023.

Examination Questioned Documents Section

The chemical analysis on the ink sent to the Examination Questioned Document section by judicial and other law enforcement institutes is performed by GCMS instrument. Determination of the time the relevant note was written, identification of the writing device, recognition of alterations and additions made to a particular note and identification of the composition of the inks are performed by this ink analysis. Administration of justice for courts is facilitated by scientifically recognizing the cases related to a crime from this chemical analysis.

In the year 2023, among the approximate 1000 cases received for analysis by the Examination Questioned Document section, there were many controversial incidents in the country.

1. Confirming the identity of the signatures and handwritings of the officials in the documents related to the crime for the immunoglobulin case of the Ministry of Health which is currently being heard in the Maligakanda Magistrate Court.
2. Checking the authenticity of excise income related stickers affixed on liquor bottles by the excise department and identifying fake stickers.
3. Verifying the authenticity of the documents related to constructions etc. which were constructed without the authorization of the Department of Coast Conservation and Coastal Resource Management, which were disputed during the operation 'Yukthiya'.
4. Verifying the authenticity of the signatures in the investigation related to the Central Cultural Fund.

Forensic Serology and DNA Laboratory

1. Issuing of a scientific analysis report on the death of Mr. Dinesh Shafter.
2. Issuing of test report after inspecting the parts of a legal letter which is suspected of being torn and bit by a female law officer in Kekirawa in July 2023.
3. Issuing a biological report on the biological part (part of a human finger) found in a piece of chocolate in Mahiyanganaya area in August 2023.

Deepika Senevirathne
Government Analyst

Chapter 03

Overall Financial Performance

3.1 Statement of Financial Performance

					ACA -F
Statement of Financial Performance					
for the period ended 31st December 2023					
Budget 2023		**Note**	**Actual**		
			2023	**2022**	
Rs.			**Rs.**	**Rs.**	
-	**Revenue Receipts**		-	-	
-	**Income Tax**	1	-	-	
-	**Taxes on Domestic Goods & Services**	2	-	-	ACA-1
-	**Taxes on International Trade**	3	-	-	
-	**Non Tax Revenue & Others**	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Treasury Imprests**		690,816,450	482,131,000	ACA-3
-	**Deposits**		12,099,750	484,458	ACA-4
-	**Advance Accounts**		11,110,429	10,185,238	ACA-5
-	**Other Main Ledger Receipts**		-	-	
-	**Total Non Revenue Receipts (B)**		714,026,629	492,800,696	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		714,026,629	492,800,696	
	Remittance to the Treasury (D)		2,622	1,523	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		714,024,007	492,799,173	
	Less: Expenditure				
	Recurrent Expenditure				
209,800,000	**Wages, Salaries & Other Employment Benefits**	5	197,726,072	215,122,263	
502,450,000	**Other Goods & Services**	6	467,006,620	256,329,827	ACA-2(ii)
2,000,000	**Subsidies, Grants and Transfers**	7	1,657,669	1,754,760	
-	**Interest Payments**	8	-	-	
-	**Other Recurrent Expenditure**	9	-	-	
714,250,000	**Total Recurrent Expenditure (F)**		666,390,361	473,206,849	
	Capital Expenditure				
4,000,000	**Rehabilitation & Improvement of Capital Assets**	10	3,550,920	3,137,836	
77,750,000	**Acquisition of Capital Assets**	11	162,910,813	42,937,521	
-	**Capital Transfers**	12	-	-	ACA-2(ii)
-	**Acquisition of Financial Assets**	13	-	-	
9,000,000	**Capacity Building**	14	8,930,490	11,579,876	
225,000,000	**Other Capital Expenditure**	15	-	103,935	

315,750,000	**Total Capital Expenditure (G)**		**175,392,223**	**57,759,168**	
	Deposit Payments		**9,582,125**	**436,784**	**ACA-4**
	Advance Payments		**8,217,486**	**8,932,732**	**ACA-5**
	Other Main Ledger Payments		**-**	**-**	
	Total Main Ledger Expenditure (H)		**17,799,611**	**9,369,516**	
	Total Expenditure I = (F+G+H)		**859,582,195**	**540,335,534**	
1,030,000,000	**Balance as at 31st December J = (E-I)**		**(145,558,188)**	**(47,536,361)**	
	Balance as per the Imprest Reconciliation Statement		**(145,558,188)**	**(47,536,361)**	**ACA-7**
	Imprest Balance as at 31st December		**-**	**-**	**ACA-3**

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	2,715,305,272.00	2,556,229,880
Financial Assets			
Advance Accounts	ACA-5/5(a)	19,566,424.00	22,459,367
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**2,734,871,696.00**	**2,578,689,247**
Net Assets / Equity			19,566,424.00
Net Worth to Treasury		16,620,678	22,031,247
Property, Plant & Equipment Reserve		2,715,305,272	2,556,229,880
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	2,945,746	428,121
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**2,734,871,696**	**2,578,689,248**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 09 to 27 and Annexures to accounts presented in pages from 28 to 48 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

....
Chief Accounting Officer
Name : M.N. Ranasinghe
Designation : Secretary
Ministry of Justice, Prison Affairs and Constitutional Reforms
No. 19, Sri Sangaraja Mawatha, Colombo 10.
Date : 2024-02-27

....
Accounting Officer
Name : Deepika Senevirathne
Designation : Government Analyst
Date : 21.02.2024

....
Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name : W.P. Irosha Udayanganee
Chief Accountant
Government Analyst's Department
Isuru Mawatha
Pelawatta, Battaramulla
Date : 21.02.2024

3.3 Statement of Cash Flows

		ACA-C
Statement of Cash Flows for the Period ended 31st December - 2023		
	Actual	
	2023	**2022**
	Rs.	**Rs.**
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	**65,190,999**	**50,385,780**
Imprest Received	**690,816,451**	**482,131,000**
Recoveries from Advance	**8,777,574**	**8,760,038**
Deposit Received	**12,099,751**	**484,458**
Total Cash generated from Operations (A)	**776,884,775**	**541,761,276**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	**663,136,768**	**476,118,080**
Subsidies & Transfer Payments	**1,657,669**	**1,754,760**
Expenditure incurred on behalf of Other Heads	**4,650,055**	-
Imprest Settlement to Treasury	**2,622**	**1,523**
Advance Payments	**8,217,486**	**8,932,732**
Deposit Payments	**9,582,126**	**436,784**
Total Cash disbursed for Operations (B)	**687,246,726**	**487,243,879**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**89,638,049**	**54,517,397**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	**164,345**	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**164,345**	-
Less - Cash disbursed for:	-	-
Purchase or Construction of Physical Assets & Acquisition of Other Investment	89,802,394	54,517,397
Total Cash disbursed for Investing Activities (E)	**89,802,394**	**54,517,397**
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	**(89,638,049)**	**(54,517,397)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-

<u>Cash Flows from Financing Activities</u>		
Local Borrowings	**-**	**-**
Foreign Borrowings	**-**	**-**
Grants Received	**-**	**-**
Total Cash generated from Financing Activities (H)	**-**	**-**
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	**-**	**-**
Repayment of Foreign Borrowings	**-**	**-**
Total Cash disbursed for Financing Activities (I)	**-**	**-**
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	**-**	**-**
Net Movement in Cash (K) = (G) + (J)	**-**	**-**
Opening Cash Balance as at 01st January	**-**	**-**
Closing Cash Balance as at 31st December	**-**	**-**

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2023.

2) Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

3) Recognition of Revenue

Exchange and non-exchange revenues are recognized on the cash receipts during the accounting period irrespective of relevant revenue period.

4) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

5) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2023.

* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis"

* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

3.5 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % of Final Revenue Estimate
20.02.01.01	Building Rent	150,000	150,000	304,484.20	203
20.03.02.99	Other	20,000,000	20,000,000	44,880,173.94	224
20.03.99.00	Other	1,000,000	1,000,000	9,994,930.64	999
20.02.02.99	Other (Interest)	750,000	750,000	898,692.77	120
20.04.01.00	Other	-	-	9,112,717.51	-
20.06.02.02	Other	-	-	93,405.00	-
20.03.01.00	Other	-	-	70,940.00	-

3.6 Performance of Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	714,250,000	714,250,000	666,390,361	93
Capital	315,750,000	315,750,000	175,392,223	56
Total	**1,030,000,000**	**1,030,000,000**	**841,782,584**	82

3.7 Grant of Allocations to this Department

Serial No	Allocation Received from which Ministry/Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
Not Relevant						

3.8 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per Financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	1,100,000,000	1,100,000,000	-	100
9152	2.1 Motor Vehicles	102,806,796	102,806,796	-	100
9152	2.2 Machinery and Equipment	1,429,498,476	1,429,498,476	-	100
9153	Land	83,000,000	83,000,000	-	100
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

Chapter 04

Performance Indicators

Performance Indicators of the institute

Indicators	Target in2023	Actual output as a percentage (%) of the expected output
Completing the issuance of reports for products/samples/experiments received during the year.	90%	79%
Completing the issuance of the reports for uncompleted products/ samples/experiments during the current year of conversion.	100%	59%
Renovating two laboratories	70%	40%
Capacity development as per the human resource development plan.	100%	70%

Chapter 05

Sustainable Development Goals

Performance of the Achieving Sustainable Development Goals

Goal/Objective	Targets	Indicators of the achievement	Progress of the Achievement to date
By the time of 2030, to promote peace, justice and strong institutions, ensuring that scientific reports, generated after analyzing case evidence, are provided to law enforcement agencies within a maximum period of three months.	Promoting a peace and all included society for sustainable development, Providing justice for all, and establishing a effective, responsible and completed institutions for all the levels.	Completing the issuance of the reports of received products/samples/experiments.	87%
		Completing the issuance of the reports for uncompleted products/samples/experiments during the current year of conversion.	59%
		Issuing of reports pertaining to the crime scene visits in due time.	100%
		Renovating two laboratories	40%
		Capacity development as per the human resource development plan.	70%

Chapter 06

Human Resources Profile

6.1 Cadre Management

Levels of Officers	Approved Number	Actual Number
Senior Level	125	90
Tertiary Level	10	03
Secondary Level	131	80
Primary Level	84	59
Total	350	232

6.2 Shortage or Excess in Human Resources

Designation		Service	Grade	Salary Code	Approved Cadre			Existing Cadre				Vacancies
					Permanent	Contract	Casual	Permanent	Contract	Casual	Other (Acting)	
1	Government Analyst	SLSS	Sp.	SL 3	1	-	-	1	-	-	-	0
2	Additional Government Analyst	SLSS	Sp.	SL 3	2	-	-	2	-	-	-	0
3	Government Examiner of Questioned Documents	SLSS	Sp.	SL 1	1	-	-	1	-	-	0	0
4	Deputy Government Analyst	SLSS	I	SL 1	8	-	-	4	-	-	4	4
5	Deputy Government Examiner of Questioned Documents	SLSS	I	SL 1	2	-	-	2	-	-	0	0
6	Director (Administration)	SLAS	I	SL 1	1	-	-	0	-	-	1	1
7	Chief Accountant	SLAcS	I	SL 1	1	-	-	1	-	-	-	0
8	Internal Auditor	SLAcS	II/III	SL 1	1	-	-	0	-	-	-	1
9	Senior Asst. Government Analyst/Assistant Government Analyst	SLSS	II/III	SL 1	93	-	-	70	-	-	-	23
10	Senior Asst. Govt. Examiner of Questioned Document/Asst. Govt. Examiner of Questioned Document	SLSS	II/III	SL 1	14	-	-	9	-	-	-	5
11	Accountant	SLAcS	II/III	SL 1	1	-	-	0	-	-	-	1
	Senior Level Total				**125**	-	-	90	-	-	**5**	35
12	Laboratory Assistant (Supra)	SLTS Supra	Sp.	MN - 7	5	-	-	0	-	-	-	5
13	Administrative Officer	PMAS Supra	Sp.	MN - 7	1	-	-	1	-	-	-	0
14	Translator	TS	III	MN - 6	2	-	-	2	-	-	-	0
15	Sri Lanka Information Technology Officer		II	MN - 6	2	-	-	0	-	-	-	2

	Tertiary Level Total				**10**	**0**	**0**	**3**	**0**	**0**	**0**	**7**
16	Experimental Officer	Dept	I/II/III	MN - 4	1	-	-	1	-	-	-	0
17	Development Officer	POS	I/II/III	MN - 4	22	-	-	7	-	-	-	15
18	Librarian	SLGLS	I/II/III	MN - 3	1	-	-	0	-	-	-	1
19	Laboratory Assistant	Dept	I/II/III	MN - 3	50	-	-	39	-	-	-	11
20	Technical Officer	Dept	I/II/III	MN - 3	1	-	-	0	-	-	-	1
21	Management Service Officer	PMAS	I/II/III	MN - 2	36	-	-	24	-	-	-	12
22	Typist	Dept	I/II/III	MN - 2	10	-	-	5	-	-	-	5
23	Sri Lanka Information Technology (Assistant)	Dept	I/II/III	MT-1	10	-	-	4	-	-	-	6
	Secondary Level Total				**131**	**0**	**0**	**80**	**0**	**0**	**0**	**51**
25	Drivers	DS	Sp/I/II/III	PL-3	21	-	-	15	-	-	-	6
26	Lab Assistant	Dept	I/II/III	PL-2	12	-	-	2	-	-	-	10
27	Building Maintenance Assistant	Dept	I/II/III	PL-2	2	-	-	0	-	-	-	2
28	Library Attendant	Dept	I/II/III	PL-2	1	-	-	1	-	-	-	0
29	Office Employee	OES	Sp/I/II/III	PL-1	38	-	-	31	-	-	-	7
30	Laboratory Oderly	Dept	I/II/III	PL-1	10	-	-	10	-	-	-	0
Primary Level Total					**84**	**84**	**0**	**0**	**59**	**0**	**0**	**0**
Total					**335**	**350**	**0**	**0**	**232**	**0**	**0**	**5**

6.3 Human Resources Development

Local Training

Name of the Officer	Occupation	Duration	Name of the Programme
1.Mr. S A H J Kumara	Driver	28.02.2023	Workshop on Driver Training Programme
2.Mr. H D M M Hapuarachchi			
3.Mr. K A D T Sampath			
4.Mr. D W Samarakkodi			
5.Mr. S D W K Ekanayake			
1.Mrs. M A K K P Perera	DGA	30.10.2023-03.11.2023	General Conduct and Disciplinary Procedure - SLIDA
2.Ms. L S Hathurusinghe	SAGA		
3.Ms. K A D C Kodithuwakku			
9.Ms. P J De Silva			
10.Ms. I J Ambepitiya			
11.Ms. W G D Senarathne	MSO		
12.Ms. S K Kudachchi			
13. Ms. U G S T Gamage	SAGA	13.12.2023	Training Programme on Management and Performance Improvement
14.Ms. C N Kulasekara			
15. Ms. H N A Perera			

16.Ms. N N Bernard	AGA		
Ms. S MD V Mala	SAGA	06.10.2023	Training on Statistical Analysis for Chemical Laboratories
Ms. A S.Saputhanthree			
Ms. K V P Sanjeewani	AGA		
Ms. Y H Madurawala			
Ms. G D N H Gunarathne			
Ms. Deepika Senevirathne	GA	09.10.2023-10.10.2023	Leadership and Management Training
Mr. J M R Jayasundara	GEQD		
Ms. P S K Rajapakse	AGA		
Ms. V J Bandaranayake			
Mr. P G Madawala	DGA		
Ms. K P Chandrani			
Ms. K K Apsara	DGEQD		
Ms. W D V Karunaratne	DGA		
Ms. S P Haputhanthree			
Ms. M A K K P Perera			
Ms. K A P Bandumala			
Mr. K S I K Kaluarachchi	DGEQD		
Ms. K A D C Kodithuwakku	DGA		
Ms. K V Rathnapala			
17.Mr. Y M W S Bandara	SAGA	27.03.2023-31.03.2023	Course on Project Proposal Preparation - SLIDA
18.Ms. K P G K T Guruge			
19.Ms. I J Ambepitiya			
20.Ms. N I K Fernando			
21.Ms. V S Jayaweera			
22.Ms. U L Kathriarachchi			
23.Ms. C P Kumarapeli			
24.Ms. L S Hathurusinghe			
25. Ms. K A D C Kodithuwakku			
26.Mr. K S I K Kaluarachchi	DGEQD		
27. Ms. T U Weeraratna	SGEQD		
28.Mr. W A R Fernando	SAGA		Workshop on Information Security - SLIDA
29.Mr. E M D T E Udangamuwa	SAGEQD		
30.Ms. B O Indeewari	ICTA		
31.Mr. C P Welikala			
32.Mr. P C K Sudasingha	ICTA (Acting)		
34.Mr. P G Madawala	AGA		Developing Key Performance Indicators for Measuring Performance - SLIDA
35. Mrs. V J Bandaranayake	DGA		
36.Mr. J M R Jayasundara	GEQD		
37.Mrs. K K Apsara	DGEQD		
38.Mrs. P S K Rajapakse	DGA		
39.Mrs. W D V Karunaratne			
40.Mrs. S P Haputhanthree			
41. Mrs. M A K K P Perera			

42.Mrs. K A P Bandumala			
43.Mr. W A R Fernando	SAGA		
44.Mr. S I K Kaluarachchi	DGEQD		
45.Mrs. P S Liyanage	SAGA		

Foreign Training/Scholarship

Name of the Officer & Designation	Country	Duration	Training
Mr. W A R Fernando SAGA		06.02.2023-10.02.2023	Existing Technologies to Aid a Nuclear Forensics Investigation - Colombo Pharmaceuticals
Ms. N I K Fernando SAGA			
Mrs. L A W K Dahanayake SAGA			
Mr. W P A R D Bandara SAGA			
Mr. D M G C Bandara SAGA			
Mr. P G S Chathuranga AGA			
N K C Senarathna AGA			
Mrs. S L R Gunawardhana SAGA		21.02.2023-31.08.2024	Programme – Master's in Forensic Science 2023-2024-KOICA
Mrs. T R M C D Menike SAGA			
Mrs. H T T Priyadarshani SAGA			
Mr. P G P Chandrasiri SAGA			
Mrs. L R T Perera SAGA			
Mr. A D S Rathnakumara SAEQD			
Mrs. C K Bandara SAGA			
Mr. U S Premathilaka SAGA			
Mr. K S I K Kaluarachchi			

DGEQD		07.03.2023- 17.03.2023	Programme – US Project – Ink Analysis – (Online Training)
Ms. T U Weeraratna SGEQD			
Mrs. W A I D Premachandra SAEQD			
Mr. B S M Jishan AEQD			
Mr. K P Siriwardhena AEQD			
Mrs. H N A Perera SAGA		20.03.2023- 24.03.2023	Emerging Trends in Illicit Synthetic Drugs (in Colombo) Food and other expenses were borne by USDOJ
Mrs. N N Bernard SAGA			
Mrs. W A I D Premachandra SAEQD		06.02.2023- 24.02.2023	ITEC – Scholarship Schemes – India – in Person
			Food, accommodation, course fee, other living expenses and flight charges were borne by ITEC. Only winter cloth allowance borne by GAD
			International Training Programme on Competence on Laboratories and Their Management Systems
Mrs. I J Ambepitiya SAGA		01.02.2023- 14.02.2023	The Biosecurity Continuum & Trade-Tools for the Pre-Border, Border & Post Border Biosecurity
Mr. E M D T E Udangamuwa AEQD		20.02.2023- 11.03.2023	(ITEC) – Leading Cyber Security Change – Building a Security Based Culture
Mr. K S N Sandagiri SAGA		13.02.2023- 24.03.2023	(ITEC) – Specialized Programme on Reducing Cyber Crime Through Knowledge Exchange & Capacity Building
Ms. M M G Jayasinghe ICTA		20.03.2023- 24.03.2023	Emerging Technologies – Internet of Things
Mrs. K D W Panchami SAGA		18 10.2023	Specialized Training Programme on Standards, Regulations and WTO, SPS and TBT Measures
Mrs. P P Malalasekara AGA		18.09.2023- 29.09.2023	Chemical Analysis of Narcotic Drug & Psychotropic Substance and Precursor Chemicals
Mrs. W S H K Jayawansha SAGA		20.11.2023- 08.12.2023	International Training Programme on Conformity chemicals
Mr. W A R Fernando SAGA			KOICA Fellowship Local Training Programme to Government Analyst's Department Officials in Sri Lanka
Mr. Y M W S Bandara SAGA			Expenditure were borne by KOICA

Mrs. N I K Fernando SAGA		08.10.2023- 24.10.2023	
Mrs. I K Kulathunga SAGA			
Mr. D M G C Bandara SAGA			
Mr. W M Ajith Kumara SAGA			
Mr. W A Heshan Sanjaya SAGA			
Mrs. A C S Dharmarathna AGA			
Mr. W P A R D Bandara AGA			
Mrs. R L M S Rathnayake AGA			
Mr. M K C Senarathna AGA			
Mrs. K M D S Subaseela AGA			
Mr. T M V Deshan AGA			
Mr. C D Paranagama AGA			
Mr. M M Susantha Premalal Experimental Officer			
Mrs. Deepika Senevirathne GA			KOICA High Level Officials Invitational Training Programme
Mrs. P S K Rajapakse DGA			Food, accommodation, course fee, other living expenses and flight charges were borne by KOICA
Mrs. W D V Karunarathna DGA			
Mrs. P G De Silva SAGA		18.07.2023- 21.07.2023	UNODC Global Maritime Crime Programme - Colombo
Mrs. A S Saputhanthri SAGA			
Mrs. K A D C Kodithuwakku SAGA		04.12.2023- 08.12.2023	Training of Safe Handling of Synthetic Opioids, Use of Raman Drug Device and Drug and Precursor Identification Kits - UNODC
Mrs. K V Rathnapala SAGA			
Mrs. U L Kathriarachchi SAGA			

Mrs. V S Jayasekara SAGA			
Mrs. E Marasinghe SAGA		11.09.2023- 11.09.2024	Msc. In Forensic Science in United Kingdom

Chapter 07

Compliance Report

No.	Applicable Requirement	Compliance Status	Explanation for not compliance	Corrective Actions
1	**The following Financial statements/ accounts have been submitted on due date**			
1.1	Annual financial statements	Yes		
1.2	Advance to public officers account	Yes		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others – Deposit Account	Yes		
2	**Maintenance of books and registers (FR 445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Yes		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Yes		
2.3	Register of Audit queries has been maintained and update	Yes		
2.4	Register of Internal Audit reports has been maintained and update	Yes		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Yes		
2.6	Register for cheques and money orders has been maintained and update	Yes		
2.7	Inventory register has been maintained and update	Yes		
2.8	Stocks Register has been maintained and update	Yes		
2.9	Register of Losses has been maintained and update	Yes		
2.10	Commitment Register has been maintained and update	Yes		
2.11	Register of Counterfoil Books (GA N20) has been maintained and update	Yes		
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Yes		
3.2	The delegation of financial authority has been communicated within the institute	Yes		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Yes		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Yes		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been Prepared	Yes		
4.2	The annual procurement plan has been prepared	Yes		

4.3	The annual Internal Audit plan has been prepared	N/A		
.4	The annual estimate has been prepared and submitted to the NBD on due date	Yes		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Yes		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Yes		
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Yes		
6.2	All the internal audit reports has been replied within one month	Yes		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Yes		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Yes		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Attending four meetings held in the ministry.		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Yes		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Yes		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Yes		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Yes		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Yes		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Yes		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Yes		
9.3	The vehicle logbooks had been maintained and updated	Yes		

9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Yes		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Yes		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Yes		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Yes		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Yes		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Yes		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Yes		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Yes		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Yes		
12.2	A time analysis had been carried out on the loans in arrears	Yes		
12.3	The loan balances in arrears for over one year had been settled	No	Rs. 18,754/- balance will be settled after court case finalized. Officers has been informed to pay the balances of Rs. 4,800.00	
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Yes		
13.2	The control register for general deposits had been updated and maintained	Yes		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Yes		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Yes		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R. 371	Yes		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Yes		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Yes		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Yes		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Yes		

16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	No.		
16.2	All members of the staff have been issued a duty list in writing	Yes		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Yes		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Yes		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Yes		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Yes		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Yes		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular.	Yes		
19	**Preparation of Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Yes		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Yes		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	No	Preparation of Performance agreements is in progress.	
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Yes		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	N/A		