Annual Report

2021

Buddhasasana Fund

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Annual report for 2021

Buddhasasana Fund

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Chapter 01

Profile of the fund /Implementation summary

1.1 Introduction

The article 9 of the Constitution of the Democratic Socialist Republic of Sri Lanka states, "The Republic of Sri Lanka shall give Buddhism the foremost place and accordingly it shall be the duty of the State to protect and foster the Buddhasasana while assuring to all religions the rights granted by Articles 10 and 14(1)(e)."

In accordance with that role, the Buddhasasana Fund was established to raise and compile funds for the protection and nurturing of the Buddhasasana.

This fund has been taken under the scope of the Ministry of Buddhasasana, Religious, and Cultural Affairs as per the scopes reserved according to the Gazette notification dated 10th December 2019. Various development projects are being implemented from this to improve the Buddhasasana.

Although there were difficulties to implement the projects due to the COVID-19 epidemic situation that affected the entire country in 2021, a majority of planned activities could be implemented in this year with managing the situation.

1.2 Legal framework in which the fund is established

The Buddhasasana Fund has been established by the Buddhasasana Fund Act No. 35 of 1990 and this Act has been identified as an Act makearrangements to establish a fund called “Buddhasasana Fund” to raise and compile funds for the protection and nurturing of the Buddhasasana.

1.3 Objectives of the fund

Taking actions for the perpetuation of Buddhasasana from improving the facilities of the temples with contributing to the spiritual and social development of the monks for the protection and nurturing of the Buddhasasana

1.4 Vision, mission and objectives of the fund

Vision

To create a virtuous and pious society that upholds the principles and values of Buddhism.

Mission

Taking actions for the stability of Buddhasasana by improving the facilities of the temples with contributing to the spiritual and social development of the monks to nourish and protect SambuddhaSasana.

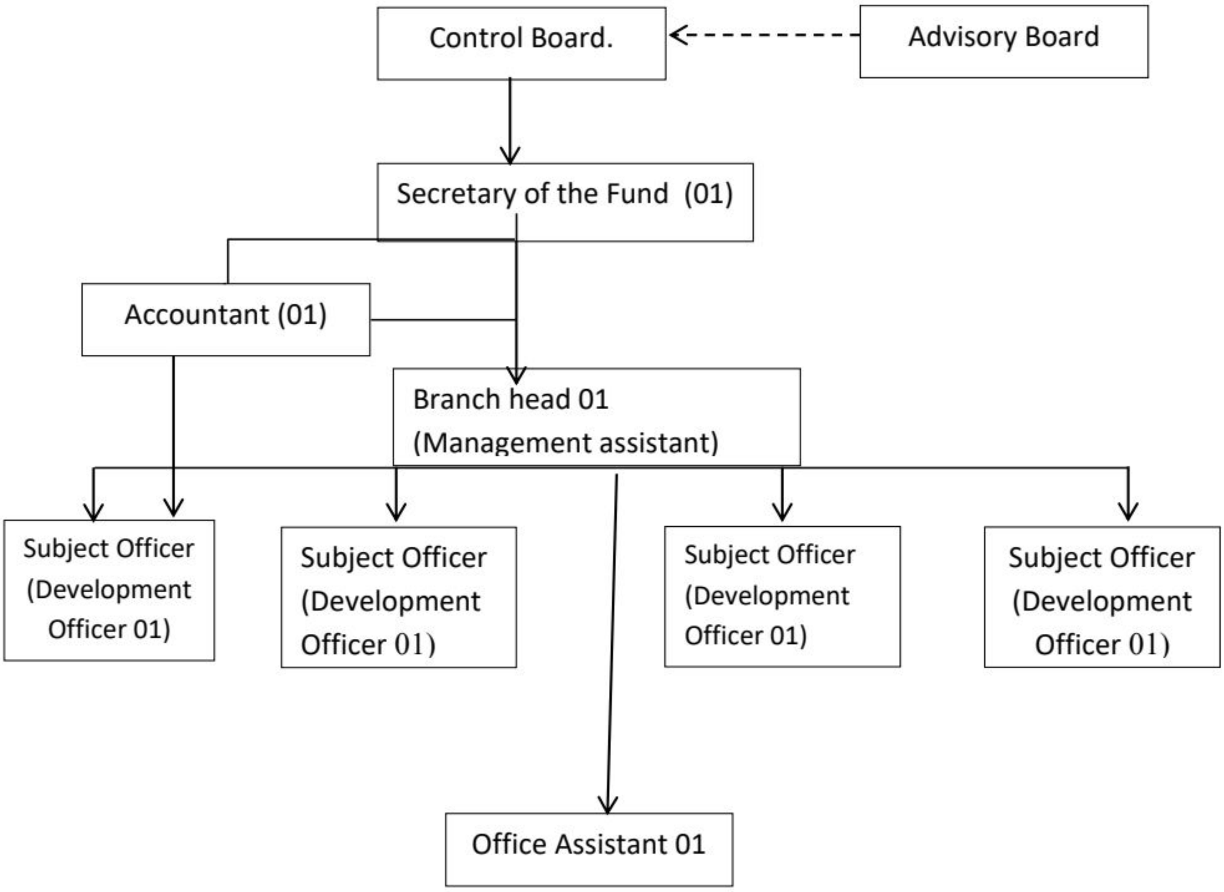
Objectives

1. Conducting appropriateprograms to protect the Buddhasasana
2. Implementing development programs to nurture the Buddhasasana

1.5 **Main functions**

1. Accepting all the grants and donations from local and foreign sources
2. Investing money of the fund more effectively.
3. Offering monthly financial assistance to novice institutions and annual evaluation of Dhamma Knowledge and practices of the novice bhikkus in the novice institutions.
4. Implementing the Samanera Sponsorship Scholarship Scheme
5. Implementation of a medical aid scheme for the monks
6. Providing sanitary facilities for the temples with difficulties
7. Implementing adult monks training programs for the monks entered to the clergy life in their Old age and young monks.
8. Establishing language and cultural educational institutions
9. Elder monk veneration program for monks above 90 years of age
10. Conducting Buduputh Suraksha health protection program.
11. Implementing other projects approved by the control board for the protection and nurturing of the Buddhasasana

1.6. Organizational structure



Chapter 02

Progress and future outlook

2.1 Progress

2.1.1 Providing financial aid for the maintenance of novice institutions and inspection

The child who leaves the secular life and enters the clergy life will be directed to the Piriwena education after a short period. It was customary for a child to stay in a temple for two or three years and voluntarily enter to the clergy life after gaining an understanding of the life of a monk and the Dhamma in the past. But at present, the children entering the clergy life getfeweropportunities to have an understanding of the clergy life before being a monk.

Understanding this need, this novice bhikku education program can be identified as a productive project initiated after the establishment of the Buddhasasana Fund. The objective of a novice bhikku institution is to raise the love of bhikkhuism in little novice monks, to build up good attitudes towards the life of a bhikkhu, and to create a bhikkhu who is rich in knowledge of rituals and practices. The novice bhikku institution is engaged in presenting a complete bhikkhu as defined in the Dasa Dhamma Sutra to the society, making understood that, the life of a Bhikkhu is a life arranged according to the buddhist practices and the difference between a Bhikkhu and a layman and the supremacy of a Bhikkhu, teaching the way to live a Bhikkhu life without burdening anyone else.

The requirements for obtaining assistance

1. No educational institution other than the Dhamma School should be held in the temple.

2. There should be the three Bodhis.

3. The novice monks having education should be residents.

4. Must have basic requirements such as lodging, water, electricity, toilets etc. to live as residents.

5. Should be a temple with adequate contributors providing sufficient alms for breakfast and lunch.

6. There should be a learned and virtuous preceptor bhikku to train the young novice monks.

Novice institutions that have been provided financial assistance in the year 2021

Description	Amount
Siri Sumana NoviceInstitution,Wellawaya	90,000.00
Siri Sumangala NoviceInstitution,Kuruwita	60,000.00
Sri SudhammanandaNovice Institution, Katugastota	67,500.00
Siri Ariyawansha Novice Institution, Tangalle	80,000.00

Sri SaranandaNoviceInstitution,Kotapola	120,000.00
Siri DhammapalaNovice Institution, Kandy	82,500.00
Sri Wajirarama Novice Institution, Hambantota	110,000.00
Obtaining advance money – DhammarathanaThero 04	9,770.00
Total	619,770.00

Although it was organized to check all the novice institutions under 4 steps in this year, only 4 novice institutions could be checked due to Covid19 epidemic situation. Sri Wajirarama Novice Institution,

Saranananda Novice Institution ,Ariyawansha Novice Institution, Sudassi Novice Institution located in Hambantota, Galle, Matara districts have been checked with the participation of 4 individuals. Total expenditure of it was Rs 72, 355/=.

2.1.2 The program of conducting end-of-year examinations of the novice bhikku institutions

This novice bhikku education program can be clearly identified as a productive project initiated after the establishment of the Buddhasasana Fund. The objective of a novice bhikku institution is to raise the love of bhikkhuism in little novice monks, to build up good attitudes towards the life of a bhikkhu, and to create a bhikkhu who is rich in knowledge of rituals and practices.

An examination of the knowledge and attitudes of the novice monks who have been trained in these purposes is carried out here. Accordingly, after having a sufficient training, novice monks will be able to sit for the examination conducted by the Buddhasasana Fund at the end of each year. In this evaluation, a written test and also a practical test will be conducted by a board of inquiry consisting nayaka theros. The Buddhasasana Fund conducts a special evaluation of the novice bhikkus who obtain excellent and supreme pass from this examination.

Implemented methodology

1. Calling applications for the examination from registered novice bhikku institutions

2. Organizing examination activities

3. Conducting the examination

4. Awarding scholarships

As the monks couldn't be gathered to a place due to the Covid19 epidemic situation in 2020, the exam of that year and the exam of 2021 was held together on 25th December 2021 in VidyalankaraPiriwena of Peliyagoda with the participation of 100 monks. An amount of Rs 405, 306.18 has been spent for this.

2.1.3 Scholarship Sponsorship Scheme implemented for the novice monks

It is essential that novice monks get entered to the clergy life for the perpetuation of the Buddhism. This project is being implemented for the educational and other facilities of novice monks under 18 and entered to the clergy life after September 2014. The request letters can be submitted through AranyaSenasana or temples with resident novice monks with above qualifications. An allowance of Rs 1000 is given for 3 years for a novice monk in this.

Rs 9,251,936/- was spent on this in 2021. Postal charges are also included in this amount. Payments were terminated from relevantmonths as some monks had been reached to the 18 years of age and at the end of the payment period of 3 years. New monks with qualifications were included to the register from time to time.

Summary of payments of novice monks in 2021

Payment period	Amount
From November of 2020 till March of 2021	2,608,550.00
From April to June in 2021	2,778,496.00
From July to October in 2021	3,864,890.00
Total payment	9,251,936.00

2.1.4 Bhikku Medical Aid Program

A medical aid program is being implemented for the monks and nuns in Sri Lanka by the Buddhasasana Fund. Assistance for the medical facilities required when monks and nuns inSri Lanka get sick, is provided in this based on the 2559th Vesak Festival.

Funds are provided for short term diseases and long-term diseases for the selected monks and nuns with medical recommendations and recommendations of Buddhist Affairs coordinator and divisional secretary. Financial Assistance is paid as per Rs 3000/= or Rs 5000/= for special diseases or surgeries or diseases for the lifetime.

Information regarding the assistance provided in 2021

Serial No	Month	Amount
1	January/ February/ March	657,000.00
2	April/ May/ June/ July	956,000.00
3	August/ September/ October	702,000.00
4	November/ December	468,000.00
	Total payment	2,783,000.00

2.1.5 Buduputh Suraksha Health Care Program

This is a medical aid program for all the registered monks not covered by another insurance method within the island. Accordingly, monks are registered and entitlements are issued under this project. In order to get registered in this program, an application should be obtained by the coordinating officers of Buddhist Affairs attached to the divisional secretariats and a completed application should be sent to the ministry through the coordinating officer of Buddhist Affairs and divisional secretary. Then monks get registered after confirming the information.

After that, an entitlement number is being issued and the application should be filled and submitted to the ministry along with the prescribed bills and relevant medical certificates through the coordinating officer of Buddhist Affairs and divisional secretary to reimburse the money spent. Accordingly, payments are made in this regard.

Details regarding payments in 2021

Number of monks that have been paid as at 31.12.2021 - 65

Amount paid - Rs 2,695,772/-

2.1.6 Providing practical training to monks who have entered to the clergy life in old age

There is a growing trend of monks entering the clergy life as they age, and there are times when such monks are frustrated and criticized by lay Buddhists for behaving without a proper understanding of the clergy life. Also, there are instances of people being subjected to the philosophy of social error due to the temptation to do many things that are detrimental to the Sasana. Accordingly, these workshops are conducted to give knowledge to such monks about the supremacy of the clergy life and the difference between the clergy and the laity, as well as the basic rituals and theological Dhamma knowledge.

Information on monks who have entered to the clergy life beyond their childhood is called by the divisional secretariats through district secretaries in relevant divisions. Based on the information received, programs are expected to be held. The above program get to be organized in the relevant district with the assistance of the Buddhist Affairs Coordinator of the District Secretariat and a minimum of 10 monks are expected for each program

Details of programs conducted in 2021

District	Hambantota
Location	Siri Kalyani Dharma YogasramaViharaya
Manipulation	Buddhasasana Fund/ District Secretariat
Number of days	01
Number of monks participated	23
Amount	Rs 142, 720/=

Other planned programs could not be held on Corona epidemic situation

2.1.7 Providing assistance for sanitary facilities in the temples with difficulties

There are many temples without basic facilities among the temples all over the island. Therefore, the objective of this project is to give opportunity for the residing monks to improve sanitary and other facilities of those temples without minimum facilities.

Divisional Secretariats with difficulties get selected and the selection of temples is done according to a report prepared in accordance of the priority list regarding that area and the requests made directly to the Buddhasasana Fund are obtained with the recommendation of the Divisional Secretary / Coordinator of Buddhist Affairs and the financial assistance is given with the approval of the control board.

The temples that had been given financial aids in 2021

Serial No	Name and address of the temple	Project	Amount given
1	Sri Seelawimalaramaya	Galigamuwa	150,000.00
2	Millagala Purana Viharaya	Galenbidunuwewa	150,000.00
3	Sri SambuddhathwaViharaya	Galgamuwa	150,000.00

4	Sri ShailathalaramaViharaya	Aranayaka	100,000.00
5	Sri Punyawardhanarama(MeheniAramaya)	Ibbagamuwa	100,000.00
6	KodiyagalaAranya	Polpithigama	100,000.00
7	Sri BodhimaluViharaya	Polpithigama	100,000.00
8	BamunuththuwaAranya	Galenbidunuwewa	150,000.00
9	KeeralagalaViharaya	Medawachchiya	100,000.00
10	Sri SugathaRathnaramaya	Mahawilachchiya	100,000.00
11	Bodhignaramaya	Polpithigama	100,000.00
12	Sri ShailathalaramaMahaViharaya	Ibbagamuwa	100,000.00
13	Sri Wimalarama Purana Viharaya	Ibbagamuwa	100,000.00
14	Meththarama Buddhist Center	Ibbagamuwa	100,000.00
15	Sri Kalyanaramaya	Panadura	150,000.00
16	Sri BodhimaluViharaya	Ibbagamuwa	100,000.00
17	Sri SugatharamaViharaya	Ibbagamuwa	150,000.00
18	Heenaggala Purana Viharaya	Ibbagamuwa	150,000.00
19	Sri SailabimbaramaViharaya	Giribawa	150,000.00
20	Sri DharmarakshithaViharaya	Ibbagamuwa	150,000.00
21	GurugodaRajamahaViharaya	Polpithigama	150,000.00
22	Sri BodhirukkaramayaViharaya	Gampola	150,000.00
23	Sri BimbaramaViharaya	Gampola	150,000.00
24	KandeViharaya	Gampola	150,000.00
25	Sri SambuddhalokaViharaya	Gampola	150,000.00
26	Purana Gal Viharaya	Gampola	150,000.00
27	Sri Mahaweli BhikshuniAramaya	Gampola	150,000.00

28	Priya SanghamiththaramaViharaya	Gampola	150,000.00
29	Sri GangaramaViharaya	KadawathsatharaGangawataKorale, Kandy	150,000.00
30	Sri AraliyagalaViharaya	Ganewaththa	150,000.00
31	Sri AriyarathanaramaViharaya	Hambantota	150,000.00
32	Sri UparathanaViharaya	Hambantota	150,000.00
33	MandalaramaViharaya	Hikkaduwa	150,000.00
	Total payment		4,400,000.00

2.1.8 Program of conducting language and cultural education courses

The project of "Establishing Chinese language education institutions" had been initiated with the objective of making an opportunity to the monks to learn the Chinese language properly and do a balanced study regarding Theravada and Mahayana Buddhism. A brilliant opportunity is given to the monks those who like to study languages and propagate Dhamma among local and foreign people who are fond of Buddhists and Buddhism. This project is being implemented with the objective that these monks will take action for the perpetuation of Sambuddhasasana with going through this knowledge.

A progress review meeting was held on 12.07.2021 with the precedence of Prof. Kapila Gunawardena, then secretary of the Ministry of Buddhasasana, Religious and Cultural Affairs under this project and his special attention was directed to the Chinese language education institutions project. Instructions were given to conduct this course following online methods as it was impossible to exactly say how long it will be taken to conduct the course in normal way due to the Covid19 epidemic situation

Accordingly, an online initiating lecture was held on 04.09.2021 for the Chinese language basic course and secondary course. The basic course was held in every Saturday from 11.09.2021 and the secondary course was held in every Sunday from 6.00 p.m. to 8.00 p.m. for two hours in online method through zoom technology.

A laptop computer of ASUS brand with a value of Rs 340, 000/= has been provided on 23.12.2021 subject to the ownership of the Buddhasasana Fund as per the request of Ven. UdagaladeniyeDhammadharaThero, Coordinator of this course for making easier to conduct this course in online method.

Information regarding the Chinese language course

Location	PeliyagodaVidyalankaraPiriwena, Kelaniya
Head of the institution	Ven. WelamitiyaweKusaladhammaThero
Coordination	Ven. UdagaladeniyeDhammadharaThero
Directing	Prof. Hao Weminin

Group and course	Course of first stage of third group
Number of students (both parties of lay and clergy)	150
Group and course	Course of second stage of first and second group
Number of students	95
Total expenditure	Rs 92,242.84

2.1.9 Elder Monk Veneration Project

Buddhasasana Fund has been established from Act No 35 of 1990 mainly for spiritual, social development of the monks and protecting and nurturing the Sambuddhasasana. Many projects are being implemented from the Buddhasasana Fund for achieving those objectives. Currently, the elder monk veneration project is being implemented for the monks above 90 years of age. This project is being implemented from 2021 and an amount of Rs 10000.00 for elderly monks above 90 years of age is provided at the present. This is being implemented under the following main criteria (qualifications)

- Exceeding 90 years of age
- Completing 10 years of clergy life

The monks with the above qualifications are being registered for this project. After the monks with the above qualifications send the application and the following documents, qualified monks are selected and actions are taken to pay the allowance.

Total amount of Rs 200,000/= has been paid for September, October, November, and December months of 2021.

No	Relevant month	Amount (Rs)
1	September	50,000/=
2	October	50,000/=
3	November	50,000/=
4	December	50,000/=
	Total	200,000/=

2.1.10 Project of providing library facilities

Currently, many projects are being implemented for the novice institutions, Piriwen, Dhamma schools all over the island under SasunataAruna program from the Buddhasasana Fund. This project is being implemented as one project among those and an amount subject to Rs 150, 000/= is provided for each temple to obtain library books, reading tables, and book racks for maintaining a library. This project is being implemented for improving Dhamma knowledge of the young monks studying higher education and improving knowledge, skills, and attitudes of the novice monks.

Accordingly, details of institutions that have been paid in 2021 under this program are as follows.

No	Name of the institution	Divisional secretariat	Amount (Rs)
	Thalawa Sri GnanodayaPiriwena	Thambuththegama	150,000/=

2.2 Future targets

Programs expected to be implemented in 2022

Serial No	Program	Expected targets according to the Action Plan of 2022
1	Providing financial assistance for the development of novice institutions and inspection	20
2	Final examination of the novice institutions	01
3	Sambuddhathwa Jayanthi SamaneraScholarship Sponsoring Scheme	1500
4	Bhikku Medical Aid Program	30
5	Buduputh Suraksha Health Care Program	Payments are made on requests according to theregistrations
6	Providing practical training in regard of bhikku life for the monks who entered clergy life at their old age	04
7	Assisting sanitary facilities for the temples with difficulties	50
8	Program of conducting language and cultural education courses	02
9	Providing financial assistance for the monks above 90 years of age	20
10	Project of improving novice institutions and libraries for Dhamma schools	04
11	MirisawetiyaMonastery building construction project	

Chapter 3

Overall financial performance for the year of 2021

3.1 Financial statement of the year ended on 31st December 2021

Buddhasasana Fund

Balance Sheet to the date of 31.12.2021

		Buddhasasana Fund	Buduputh Suraksha	Total	
	Note	2021	2021	2021	2020
		Rs Cents	Rs Cents	Rs Cents	Rs Cents
Assets					
Fixed assets		110,151,684.00	-	10,151,684.00	9,973,803.00
Investment		2693,906,564.80	97,000,000.00	790,906,564.80	737,499,933.99
Net current assets		340,565,366.79	3,617,849.11	44,183,215.90	
Investment of Buduputh Suraksha Fund		90,000,000.00	-	-	-
		834,623,615.59	100,617,849.11	845,241,464.70	827,566,871.85
This represents					
Buddhasasana Fund		776,802,553.41	100,617,849.11	787,420,402.52	769,745,809.67
Various donations	4	6,472,266.18	-	6,472,266.18	6,472,266.18
Tsunami aid		1,348,796.00	-	1,348,796.00	1,348,796.00
Contribution of the Government for the Buduputh Suraksha Fund		50,000,000.00	-	50,000,000.00	50,000,000.00
		834,623,615.59	100,617,849.11	845,241,464.70	827,566,871.85

These Financial Statements, prepared in accordance with the Accounting Standards of the Public Sector of Sri Lanka, are submitted to the first control board that will be gathered in future of the Buddhasasana Fund for approval.

The control board of the Buddhasasana Fund is responsible for the balance sheet and statements of accounts submitted to the date of 31.12.2021 of the Buddhasasana Fund.

W.M. T. Kaveeth Gunawardena

Accountant

Buddhasasana Fund

K. ChathuraMihidum

Secretary

Buddhasasana Fund

SomarathnaVidanapathirana

Secretary

Ministry of Buddhasasana

Member of the control board of the Buddhasasana Fund

M. Nalika P. Gunarathna

Public Trustee

Member of the control board of the Buddhasasana Fund

Buddhasasana Fund

Revenue Expenditure Account

For the year ended at 31.12.2021

	Note	BuddhasasanaFund Rs Cents	Buduputh Suraksha Rs Cents	Total Rs Cents	Total Rs Cents
Revenue					
Investment income	5	36,616,485.99	5,766,311.11	42,382,797.10	54,931,860.99
Profit from the sale of Dhamma books	6	-	-	-	612,149.22
Donations and other income	4	38,000.00	24,000.00	62,000.00	7,450,000.00
Total Revenue		36,654,485.99	5,790,311.11	42,444,797.10	62,994,010.21
Deduction - Project expenditures					
Assistance for the Novice Bhikku Institutions		649,770.00	-	649,770.00	942,628.00
Novice Bhikku Institutions Supervision Expenditure		180,661.00	-	80,661.00	12,000.00
Novice Sponsorship Contribution Premiums		11,083,521.00	-	11,083,521.00	8,186,973.00
Bhikku Medical Aid expenses		2,783,000.00	-	2,783,000.00	2,310,000.00
Financial assistance for sanitation activities		5,155,799.90	-	5,155,799.90	1,200,000.00
Novice Bhikku Institutional Examinations		405,306.18	-	405,306.18	-
Expenses of the Elder Bhikku Attitude Promotion Program		142,720.00	-	142,720.00	112,570.00
Chinese language training Expenses		92,242.84	-	92,242.84	94,500.00

Expenses of importing the corpse of the late Ven. WelipitiyePagngnaloka Thero to Sri Lanka	-	-	-	500,000.00
Benefit payments		3,419,454.00	3.419,454.00	376,108.00
Elder monk veneration program	200,000.00	-	200,000.00	-
Library project	150,000.00	-	150,000.00	-
Administrative expenses				
Stationery and office requirements	-	-	-	-
Allowances for the control board and salaries of the staff	49,060.00	-	49,060.00	28,760.00
Travel expenses	16,600.00	-	16,600.00	8400.00
Computer training allowances	-	-	-	-
Overtime	35,271.26	-	35,271.26	16,191.00
Hospitality expenses	14,243.00	-	14,243.00	9594.00
Other expenses	61,285.01	400.00	62,285.01	72,975.00
Office salaries and allowances	268,151.06	-	268,151.06	83,054.74
Various depreciation reservations				
Safe4310.00	-	4310.00	4310.00	
Building construction	87,500.00	-	87,500.00	87,500.00
Furniture equipment decay	5775.00	-	5775.00	5775.00
Loudspeaker	5740.00	-	5740.00	5735.00
Equipment and fixing	16,294.00	-	16,294.00	16,294.00
Computers	42,500.00		42,500.00	-
Total expenditure	21,350,350.25	3,419.854.00	24,770,204.25	14,073,367.74
Net Excess for the year / (Deficiency)	15,304,135.74	2,370,457.11	17,674,592.85	48,920,642.47

Buddhasasana Fund

Statement of cash flows for the year ended at 31.12.2021

	Buddhasasana Fund 2021	Buduputh Suraksha 2021	Total 2021	Total 2020
	Rs Cents	Rs Cents	Rs Cents	Rs Cents
Cash flow generated from operational activities	15,304,135.74	2,370,457.11	17,674,592.85	48,920,642.47
Net surplus of the year				
Adjustments				
Added - Various depreciation debit	162,119.00	-	162,119.00	119,614.00
Cutting off the value of treasury bills	-	-	-	-
Net profit before the change in working capital	15,466,254.74	2,370,457.11	17,836,711.85	49,040,256.47
Change in working capital	8,506,577.09	(646,224.70)	7,860,352.39	10,576,991.60
Net cash generated from operational activities	23,972,831.84	1,724,232.41	25,697,064.25	59,617,248.06
Cash flow				
Donations received	-	-	-	-
Contribution of the government for the Buduputh Suraksha Fund	-	-	-	50,000,000.00
Renaissance Fund Releasing donations	-	-	-	51,535,085.95
Contribution of the fund for the Buduputh Suraksha Fund	-	-	-	(1,000,000.00)
Purchasing a computer	(340,000.00)		(340,000.00)	-
Net increase of the cash and cash equivalents in the year	**23,632,831.84**	**1,724,232.41**	**25,697,064.25**	**160,152,334.01**

	Buddhasasana Fund	Buduputh Suraksha	Total
Cash and cash equivalents at the beginning of the year (Note i)	672,999,009.05	98,247,392.00	771,246,401.05
Cash and cash equivalents at the end of the year (Note ii)	696,631,840.89	99,971,624.41	796,603,465.30

(Note i)

	Buddhasasana Fund	Buduputh Suraksha	Total
Cash and cash equivalents	**01.01.2021**	**01.01.2021**	**01.01.2021**
Current account	25,499,075.06	8,247,392.00	33,746,467.06
Savings account	17,302,408.61	-	17,302,408.61
Fixed deposits and treasury bills	630,197,525.38	90,000,000.00	720,197,525.38
	672,999,009.05	98,247,392.00	771,246,401.05

(Note ii)

	Buddhasasana Fund	Buduputh Suraksha	Total
Cash and cash equivalents	**31.12.2021**	**31.12.2021**	**31.12.2021**
Current account	2,725,276.09	2,971,624.41	5,696,900.50
Savings account	116,516.56		116,516.56
Fixed deposits and treasury Bills	693,790,048.24	97,000,000.00	790,790,048.24
	696,631,840.89	99,971,624.41	796,603,465.30

Buddhasasana Fund

Statement of changing funds

	Buddhasasana Fund	Buduputh Suraksha	Total
	Rs Cents	Rs Cents	Rs Cents
Opening balance of the Buddhasasana Fund as at 01.01.2021	761,498,417.67	98,247,392.00	769,745,809.67
Added Net surplus of the fund in 2021	15,304,135.74	2,370,457.11	17,674,592.85
Opening balance of the Buddhasasana Fund as at 01.01.2022	776,802,553.41	100,617,849.11	787,420,402.52
Added Net surplus of the fund in 2022	54,828,179.33	12,396,950.95	67,225,130.28
Balance of the Buddhasasana Fund as at 31.12.2022	**831,630,732.74**	**113,014,800.06**	**854,645,532.80**

3.2 Performance of utilizing allocations (it there are any)

Serial No	Allocation		Actual expenditure	Utilized allocation, final allocation in Rs
	First allocation	Final allocation		
	Provisions have not been allocated from annual budget for the Buddhasasana Fund			

3.3 Performance on donations and other receipts

Serial No	Donated institution	Objective of the donation	Amount of the donation
1	Donation for 85th control board Mr. Mahinda Rajapaksha	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	5000/=
2	Donation for 85th control board Mr. Sajith Premadasa	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3500/=
3	Donation for 85th control board Mr. Chaminda Kularathna	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3500/=

4	Donation for 85th control board Mr. Kapila Gunawardena	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3500/=
5	Donation for 85th control board Mr. Ganesh Dharmawardhana	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3500/=
6	Donation for 85th control board Mr. R.V.L.Udayakumara	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3500/=
7	Donation for 86th control board Mr. Mahinda Rajapaksha	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	5000/=
8	Donation for 86th control board Mr. Gamini S. Senarath	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3500/=
9	Donation for 86th control board Mr. Kapila Gunawardena	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3500/=
10	Donation for 86th control board Mr. R.V.L.Udayakumara	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3500/=
	Total		38,000/=

3.4 Performance of reporting non financial assets

Serial No	Asset code	Code layer	Balance according to the board of survey report as at 31.12.2021	Balance as per the financial data report as at 31.12.2021	To be accounted in the future	Reporting progress as %
1.	9151	Building structures	-	3,500,000.00		100%
2.	9152	Machinery	-	-	-	-
3.	9153	Land	-	7,000,000.00		100%
4.	9154	Safe	57,456.00	57,456.00		100%
		Furniture and office equipments	57,750.00	57,750.00		100%
		Equipments and fittings	162,940.00	162,940.00		100%
		Loudspeaker	45,885.00	45,885.00		100%
		Computer	340,000.00	340,000.00		100%
5.	9155	Scientific assets	-			
6.	9160	Activities in progress	-			
7.	9180	Leased assets	-			

3.5 Audit Report

Secretary,

Buddhasasana Fund

Auditor General's Summary Report in terms of Section 12 of the National Audit Act No. 19 of 2018 on the Financial Statements and other legal regulating requirements of the Buddhasasana Fund for the year ended at 31st December 2021

The above mentioned report and audited financial statements are attached herewith.

H.M.U.S.A.Wijekoon

Deputy Auditor General

On behalf of the Auditor General

Copies:-

1. Secretary, Ministry of Buddhasasana, Religious and Cultural Affairs
2. Secretary, Ministry of Finance, Economic Stabilization & National Policies

Secretary,

Buddhasasana Fund

Auditor General's Summary Report in terms of Section 12 of the National Audit Act No. 19 of 2018 on the Financial Statements and other legal regulating requirements of the Buddhasasana Fund for the year ended at 31st December 2021

1. Financial statements

1.1 Qualified opinion

The financial statements for the year ending at 31.12.2021 including balance sheet of the Buddhasasana Fund as at 31st December 2021 and the financial statements for the year ending at 31st December 2021 consist of the Revenue and Expenditure Account for the year ending on that day, Cash flow Statement and a summary of important accounting policies and other explanations have been audited under my direction in accordance with the provisions contained in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Article 12 of the Buddhasasana Fund Act No. 35 of 1990. My report will be tabled in Parliament in due course according to Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka,

I view that, except for the effect of the facts indicated in paragraph including the basis for the qualified opinionof this report, the Financial Status as at 31st December 2021, Cash Flow and the Financial Performance for the year ending at 31st December 2021 of the Buddhasasana Fund reflect the true and fair position in accordance to the generally accepted accounting principles.

1.2 Basis for the qualified opinion

The following matters are observed.

(i) It could not be satisfactorily observed or accepted in the audit due to non-presentation of information relevant for the each of the following items included in the financial statements.

Subject	Value Rs	Evidence not presented
Buddhist Dhamma books		Board of survey reports
Tsunami aids		Detailed information
Advance and other amounts receivable		Balance confirmations and age analysis
Current liabilities		Balance confirmations and age analysis

(ii) According to the Financial Regulations 264 of the Democratic Socialist Republic of Sri Lanka, every payment should be confirmed by a receipt (properly stamped when required) from the payee that the gross amount stated in voucher has been received. But it was observed that the receipts were not submitted regarding payment related to Rs 3, 427, 140 in the sample test. Furthermore, receipts related to other payments were attached with some payment vouchers without inspection.

I conducted the audit in accordance with the Sri Lanka Audit Standards. My responsibility in regard of the financial statements is further explained in the Auditor's Responsibility in this Report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the management and controlling parties regarding the financial statements

It is the responsibility of the management to prepare these financial statements in accordance with the Sri Lanka Public Sector Accounting Standards and to make reasonable submissions and to determine the internal control required to enable the preparation of financial statements free from quantitative erroneous statements that may arise due to frauds or misrepresentations.

It is the responsibility of the management to decide the ability of continuing fund in preparing financial statements. Also discovering the matters related to the continuous existence of the fund and making accounts on the basis of continuous existence unless the actions are taken to terminate operations due to not having other options or it is not intended to liquidate the fund by the management.

The parties related to control are responsible of considering as whole in regard of supervision of financial reporting process of the fund

It is required to maintain books and records regarding revenue, expenditure, assets and liabilities appropriately as the financial statements of the fund can be prepared timely and annually according to Sub-section 16(1) of the National Audit Act No. 19 of 2018

1.3 Responsibility of the Auditor

It is my objective to issue the audit report that includes my opinion and to provide a fair confirmation that there are no quantitative misrepresentationsdue to any frauds and errors in the financial statements as a whole.Fair certification is a high level of certification, but it is not always a guarantee that quantitative misrepresentations will be detected when conducting an audit in accordance with Sri Lanka Audit Standards. Fraud and error can result in quantitative misrepresentations, either individually or collectively, and its adequacy depends on the impact on the economic decisions made by users based on these financial statements.

As part of the audit in accordance with the Sri Lanka Audit Standards, I acted with professional judgment and professional skepticism during the audit. I further,

Planned and implemented the appropriate audit procedures to identify and assess the risk of quantitative misrepresentations resulting from fraud or errors in financial statements in order to form basis for a published audit opinion. The impact of fraud is far stronger than the impact of quantitative misrepresentations due to the reasons such as collusion, forgery, Intentional avoidance, misrepresentation and the avoidance of internal control.

Although an understanding of internal control was gained in order to plan appropriate audit procedures for the opportunities, it is not intended to express an opinion regarding the effectiveness of internal control.

The audit also includes evaluating the appropriateness of the accounting policies adopted by management and the fairness of the accounting estimates used, as well as the related disclosures.

Using the relevance of basis regarding continuous existence of the institution for accounting was determined based on the audit evidence obtained regarding the existence of uncertainty of the continuous existence of the institution due to events or circumstances. If I conclude that there is sufficient uncertainty, attention should be directed to the related disclosures in the financial statements and if the disclosure is inadequate, my opinion should be modified. However, the continuous existence may be terminated upon future events or circumstances.

Evaluating inclusiveness of transactions and events provided a basis for the overall presentation, structure and content of the financial statements including disclosures appropriately and fairly.

I inform the controlling parties about the important audit findings identified during my audit, key internal control weaknesses and other issues.

2. Report on other legal and regulating requirements

2.1 The special provisions are included regarding following requirements mentioned in the National Audit Act No. 19 of 2018

2.1.1I have obtained all the information and explanations required for the audit as per the requirements mentioned in Section 12 (a) of the National Audit Act No. 19 of 2018. The fund had maintained proper financial records according to the inspection.

2.1.2 The financial statements of the fund are consistent with previous year according to the requirement mentioned in section 6 (1) (d) (III) in the National Audit Act No. 19 of 2018

2.1.3 According to the requirement of Section 6 (1) (d) (iv) of the National Audit Act No. 19 of 2018, except for the observations shown in paragraph 1.2 (a), (b) of this report, the recommendations I made in last year are included in the submitted financial statements.

2.2 Nothing caught my attention to make the following remarks in limitation with quantitative facts on the evidence obtained and actions taken

2.2.1 According to the requirement mentioned in Section 12 (d) of the National Audit Act No. 19 of 2018, any member of the control board of the fund has any connection directly or otherwise out of the ordinary situation of business regarding any agreement related to the fund.

2.2.2 According to the requirement mentioned in Section 12 (f) of the National Audit Act No. 19 of 2018, thatthe actions have been taken in non-compliance with any relevant written law or other general or special directives issued by the control board of the fundapart from the following mentioned observations

Reference to Rules / Directive

(a) Section 38 of the National Audit Act No 19 of 2018, Financial Regulation 133 (b) of the Financial Regulations Code of the Democratic Socialist Republic of Sri Lanka and paragraph 03 of the Circular No DMA/2009(1) dated 09th June 2009 of the Department of Management Audit

Observations

Although an internal audit should have been conducted regarding the affairs of the fund, an internal audit has not been conducted during the year under review

(b) Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka

(i) Financial Regulations 371 (2)

Although the interim imprests that had been obtained for a specific task should be settled immediately after the task has been completed, actions were not taken accordingly. More than 14 days were spent for settling advances of Rs 90, 000 that has been paid in three times. It was observed that the balance had been retained till the advances were settled.

(ii) Financial Regulations 396

Actions were not taken according to financial regulations of the Democratic Socialist Republic of Sri Lanka regarding 08 checks issued by the fund amounting to Rs 64, 364 during the period from 2013 to 31st December 2020

(iii) Financial Regulations 757

Although, a survey should be done and reports should be submitted to the Auditor General at the end of the accounting year, actions were not taken accordingly

(iv) Financial Regulation 877 (1) (c)

Although the budget document for next year should be submitted before 30th September of the current year for approval of the Treasury, it was observed that the approval has not been taken for the budget document related to the financial year of 2021

(v)Financial Regulation 877 (2)(d)

Although the performance report along with the certified financial statements of the fund should be forwarded to the Auditor General with a copy to the Department of State Finance within 2 months from the end of the year, the performance report and financial statements related to 20201had been submitted to the Auditor General on 30th November 2023 after a delay of one year and 9 months.

(vi) Financial Regulation 877 (2)(e)

Although the annual performance report including performance reports, audit reports, financial reports of the fund shall be prepared under the prescribed provisions in three languages and submitted before 150 days from the end of the financial year for tabling in the Parliament, annual report relevant for 2020 had not been submitted for tabling in the Parliament as at the date of this report

2.2.3 That the actions have been taken inconsistently to the powers, duties and functions of the fund as per the requirement mentioned in section 12 (i) of the National Audit Act No. 19 of 2018.

2.2.4 According to the requirement mentioned in Section 12 (j) of the National Audit Act No. 19 of 2018, apart from the following observations, the resources of the fund have not been procured and used sparingly, efficiently and effectively in accordance with the relevant rules within the time periods.

(a) Although an income of Rs 48,446,525 has been received in the year under review according to the revenue and expenditure records, about 44% out of it that means Rs 21, 766,115 has been spent on objectives of the fund. Although the role of the fund is spending money for most appropriate tasks for protecting and nourishing Buddhasasana, actions were not taken to implement programs appropriate for the annual income of the fund.

(b) When making payments such as allowances and grants from the fund, it was observed that payments were made after several months from expiring relevant time period. Accordingly, there were delays ranging from 01 month to 10 months for a total of Rs.482, 500.

(c) Although the value of Buddhist Dhamma books owned by the fund as per the financial statements of 2021 was Rs 6, 539, 327/=, a survey had not been done regarding this.

2.3 Other audit observations

Following matters are observed.

(A) Out of the advance and other receivables amounting to Rs. 13,031,828 which had not been submitted for age analysis, there was a balance of Rs. 1,087,447 which is older than 9 years anda balance of Rs. 11,944,381 which is older than 6years.It was observed according to the financial statements of previous years and actions have not been taken to recover those balances to the date of this report

(B) Out of Rs. 1,712,435 of the current liabilities balance which had not been submitted for age analysis, there was a balance of Rs. 544,409 which is older than 7 years and a balance of Rs. 1,168, 025 which is older than 6 years.It was observed according to the financial statements of previous years and actions have not been taken to settle these till now.

(C) It is observed that any information relevant for the financial statement relevant for the year ended on 31st December 2021, performance of utilizing allocations (if any), performance of reporting non financial assets, performance indicators of the Buddhasasana Fund has not been included in the performance report relevant for the year under review submitted by the fund.

(D) Total investment amount was Rs 693, 906, 565/= of the fund according to financial statements of 2021. Out of it, nearly 14% that means Rs 94, 660, 000 had been invested in treasury bills and the interest rate had been below 8% for those investments. Accordingly, it was observed that effective decisions have not been taken regarding investments relevant for the fund.

W.P.C. Wickramaratne

Auditor General

Chapter 04

Performance Indicators

4.1 Performance Indicators of the Buddhasasana Fund

Buddhasasana Fund Annexure 02

Annual performance - 2021

Description	Estimated value Rs	Actual revenue/ expenditure Rs	Indicator %
Income			
Interest income	43,800,000	36,616,486	83.60
Income of book sale	1,200,000	_	0.00
Donation and other receipts	300,000	38,000	12.67
	45,300,000	**36,654,486**	**80.91**
Project expenses			
Project of providing financial assistance for the maintenance of novice institutions and inspection of the novice institutions	2,640,000	649,770	24.61
Final examination of the novice institutions and holding of supervision boards	770,000	485,967	63.11
Providing medical aid for the monks and nuns	4,500,000	2,783,000	61.84
Scholarship Sponsoring Scheme For novice monks and student	13,800,000	11,083,521	80.32

Dasa Sil Matha			
Establishing language and cultural education institutions	1,000,000	92,243	9.22
Providing practical training in regard of Bhikku life for the monks who entered clergy life at their old age	1,006,000	142,720	14.19
Providing assistance for sanitary facilities for the temples with difficulties	7,500,000	5,155,800	68.74
Paying a monthly allowance for caring activities of monks above 90 years of age	1,600,000	142,720	14.19
Providing library facilities for novice institutions, Piriwen and Dhamma schools.	600,000	150,000	25.00
Administrative expenses			
Audit charges	100,000		0.00
Administrative expenses	1,000,000	607,329	60.73
	34,516,000	**21,350,350**	**61.86**
	10,784,000	**15,304,136**	

Chapter 05

Performance of Achieving Sustainable Development Goals (SDG)

5.1 Identified Respective Sustainable Development Goals

Serial No	Objectives	Targets	Indicators of the Achievements	Percentage of the achievement till now (%)		
				0%-49 %	50%-74%	75%-100%
1	Good health of the monks	1Providing medical aids (monthly) 2 Reimbursing hospital charges 3 Looking	Extent of the good health of the monks	√		

		after monks at the old age				
2	Education of the monks	1 Scholarships 2 Training programs 3 Year-endexaminations 4 Maintaining educational institutions	Improving the education of the monks		√	
3	Facilities of the temples	Temple aids	Improving facilities of the temples			√

5.2 Achievements and Challenges of the Sustainable Development Goals

The BuddhasasanaFundimplemented under the Ministry of Buddhasasana, Religious and Cultural Affairs directly contributes for achieving the 16th development goal of establishing combined institutions with effective accountability and providing access to all for the peaceful and combined social promotion for sustainable development, among the sustainable development goals.

Accordingly, many projects are being implemented for the improvement of the Maha Sangha which is essential for the perpetuation of the Buddhasasasna with strengthening Buddhasasana Fund implemented for the advancement of the Buddhism. A maximum contribution is provided by this fund to take actions for the advancement of the Buddhism with looking after the monks and obtaining maximum religious service as a main hindrance has occurred due to many monks enter back to lay life and a minimum amount of individuals enter to the clergy life.

Being able to achieve the goals despite the COVID-19 epidemic situation in 2021 is an achievement of the fund

Chapter 06

Human Resource Profile

6.1 Cadre Management -

Serial NO	Employee category	**Approved Cadre**	**Existing Cadre**	**Vacancies**
1	Senior	2	2	-
2	Tertiary	-	-	-
3	Secondary	5	5	-
4	Primary	1	1(Temporary)	-

6.2 Effects of the Shortage or excess in human resources for the performance

According to the rules laid down by the control board under Sections 7 (f) and 14 of the Buddhasasana Fund Act No. 35 of 1990, there should be a secretary appointed by the control board as the Chief Executive of the Fund. The secretary should also be the Chief Accounting Officer and it is mentioned that, the secretary should be nominated from the Government Staff Officers attached to the Ministry of Buddhasasana whenever possible.

Accordingly, a Grade 1 Officer of the Sri Lanka Administrative Service is acting in this post of Secretary in addition to his regular duties. The remaining proposed positions of the fund have not been formally approved by the Department of Management Services. Accordingly, duties of the many proposed positions are being carried out from staff of the ministry without any extra allowance

6.3 Human resource development

Those officers have been trained under the trainings of ministerial staff as the activities of the fund are carried out with the support of theministerial staff and training programs are not being implemented separately as a permanent staff has not been recruited

Chapter 07

Compliance Report

No	Applicable Requirement	Compliance Status(Complied / Not Complied)	A brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance inthe future
1	**The following financial statements /accounts have been submitted on the due date.**			
1.1	Annual Financial Statements	√		
1.2	Advance to public officers' account	Not relevant		
1.3	Trading and Manufacturing Advance Accounts	Not relevant	As the trading and manufacturing activities are not being carried out	
1.4	Stores Advance Accounts	Not relevant	As Stores Advance Accounts activities are not being carried out	
1.5	Special Advance Accounts	Not relevant	As there are not any Special Advance Accounts	
1.6	Other			
2	**Maintenance of books and registers**			

2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	√		
2.2	Personalemoluments register/Personal emoluments cards has been maintained and updated	√		
2.3	Register of Audit queries has been maintained and updated	√		
2.4	Register of internal Audit reports has been maintained and updated	√		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Not relevant		
2.6	Register of checks and money orders have been maintained and updated	√		
2.7	Inventory register has been maintained and updated	√		
2.8	Stocks Register has been maintained and updated	√		
2.9	Register of Losses has been maintained and updated	√		
2.10	Register of liabilities has been maintained and updated	√		
2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated	√		
3	**Delegation of functions for financial control (FR 135)**			

3.1	Delegation of powers regarding financial powers within the institution	√		
3.2	Notification within the institution about the transfer of financial powers	√		
3.3	The Financial authority has been delegated in such manner so as to pass each transaction through two or more officers	√		
3.4	The control has been adhered to the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Not relevant		
4	**Preparation of Annual Plans**			
4.1	Preparing the annual action plan	√		
4.2	Preparing the annual procurement plan	√		
4.3	Preparing the annual Inter Audit plan	√		
4.4	Preparing the annual estimate has and submitting to the National Budget Department (NBD) on due date	√		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on due date	√		

5	**Audit queries**			
5.1	All the audit queries have been replied within the specified date by the Auditor General	√		
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	√		
6.2	Replying all the internal audit reports within one month	√		
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	√		
6.4	Al the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	√		
7	**Audit and management committee**			
7.1	Minimum 04 Audit and Management Committees have been held in the relevant year as per the DMA Circular 1-2019	√		
8	**Asset Management**			

8.1	The information about purchases of assets and disposals were submitted to the Comptroller General's Office in terms of paragraph 07 of the Asset Management Circular No.01/2017	√		
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	√		
8.3	The board of survey has been conducted and submission of the relevant reports to the Auditor General on due date in terms of Public Finance Circular No.05/2016	√		
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	√		
8.5	The disposal of condemnedwares has been carried out according to the terms of FR772	√		
9	**Vehicle Management**			

9.1	Preparing the daily running charts and monthly summaries of the pool vehicles and submitting to the Auditor General on due date	Not relevant		
9.2	The condemnedvehicles have been disposed within a period of less than 6 months after condemning	Not relevant		
9.3	Maintaining and updating the vehicle logbooks	Not relevant		
9.4	Taking actions according to F.R. 103, 104, 109 and 110 in regard of every vehicle accident	Not relevant		
9.5	The fuel combustion of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public administration Circular No. 2016/30 dated 29.06.2016	Not relevant		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not relevant		
10	**Management of Bank Accounts**			

10.1	The bank reconciliation statements have been prepared, certified and submitted for audit on the due date	√		
10.2	The dormant accounts that existed in the year under review or since previous years have been settled	Not relevant		
10.3	The actions have 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. Those balances have been settled within one month	√		
11	**Utilization of Provisions**			
11.1	The provisions allocated have been spent without exceeding the limit	√		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	√		
12	**Advances to Public Officers Account**			
12.1	Have been compliant with the limits	Not relevant		
12.2	A time analysis have been carried out on the loans in arrears	Not relevant		
12.3	The loan balances in arrears for over one year have been settled	Not relevant		

13	**General Deposit Account**			
13.1	The actions have been taken as per F.R. 571 in relation to disposal of lapsed deposits	Not relevant		
13.2	The control register for general deposits has been updated and maintained	Not relevant		
14	**Imprest Account**			
14.1	The balance in theCash book at the end of the year under review remitted to the Department of Treasury Operations.	Not relevant		
14.2	The ad-hoc interimimprests are issued as perF.R.371 settled within one month from the completion of the task	√		
14.3	The ad-hocinterimimprests have been issued as not exceeding the limit approved in F.R.371	√		
14.4	The balance of theimprest account had been reconciled with the Treasury books monthly	Not relevant		
15	**Revenue Account**			
15.1	The refunds from therevenue have been made in terms of the regulations	Not relevant	As there are not any Revenue Accounts	

15.2	The revenuecollection have been directly credited to the revenue account without making credited to the deposit account	Not relevant		
15.3	Reports of arrears ofrevenue forwarded to the Auditor General in terms of FR 176	Not relevant		
16	**Human Resource Management**			
16.1	The staff has beenmaintained within the approved cadre	√		
16.2	All the members ofthe staff have been issued a duty list in writing	√		
16.3	All the reports havebeen submitted to the Department of Management Services in terms of the MSD Circular No.04/2017 dated on 20.09.2017	√		
17	**Provision of information to the public**			
17.1	An informationofficer has been appointed and a proper register of information has been maintained and updated in terms of Right To Information Act and Regulations.	Not relevant		
17.2	Information about theinstitution has been provided to the public by its Website and it has been facilitated to appreciate/ complain to public in regard of the institution by this website or alternative measures.	Not relevant		

17.3	Bi-annual or annual reports have been submitted as per section 08 and 10 of the Right to Information Act	Not relevant		
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 05/2018 and 05/2018(1) of Ministry of Public Administration and Management	√		
18.2	A methodology hasbeen prepared by the institution in order to monitor and evaluate the formulation and the implementation of Citizens charter/Citizensclient's charter as per paragraph 2.3 of that circular	√		
19	**Compilation of the Human Resource Plan**			
19.1	A human resource plan has been prepared based on the format in Annexure 02 of PublicAdministration Circular No.02/2018 dated on 24.01.2018	√		
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	√		

19.3	Annual performanceagreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	√		
19.4	A senior officer wasappointed and assigned to the responsibilities of preparing the human resource development plan, Developing capacity building programs and conducting skill development programs as perparagraph No. 6.5 of the aforesaid circular.	√		
20	**Responses to the Audit Paragraphs**			
20.1	The Shortcomings pointed out in the audit paragraphs issued by Auditor General for the previous years have been rectified.	√		