Annual Report

2020

Buddhasasana Fund

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Annual report for 2020

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 to 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.

Currently, 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 and various development projects are being implemented from this for the improvement of the Buddhasasana.

Although, there were difficulties to implement the projects due to the Covid19 epidemic situation that affected the entire country in 2020, 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 make arrangements 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

1.4Vision, 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 Samanera Sponsorship Scheme

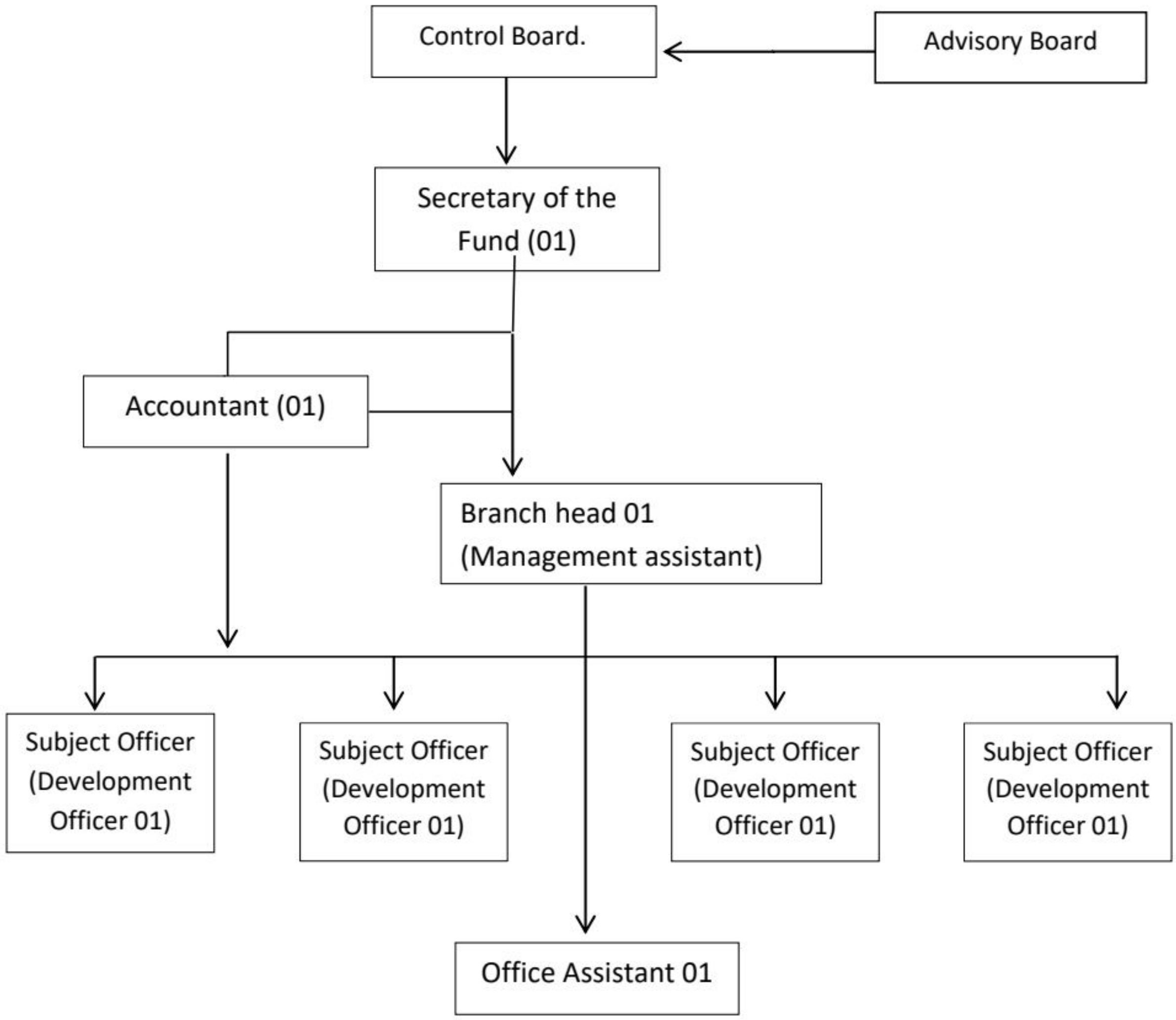
Objectives

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. Implementing various language courses for the monks to propagate Theravada Dharma
6. Providing sanitary and other facilities for the temples with difficulties
7. Implementing practical training programs for the monks entered to the clergy life in their old Age
8. Implementation of a medical aid scheme for monks
9. Conducting Buduputh Suraksha health protection program.
10. 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 aids 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 of time. 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 have less opportunities 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 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 bhikkhu 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 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 bhikkhu to train the young novice monks.

Novice institutions that provided financial assistance in the year 2020

Serial number	Institution (Name, Address)	Number of novice monks in the institution	Amount of aid provided
1	Sri SudhammanandaNovice Institution, Katugastota	14	Rs.10,000
2	Siri Sumangala Novice Institution,Kuruwita	11	Rs.100,000
3	Siri Sumana Novice Institution,Wellawaya	15	Rs.90,000
4	Siri Ariyawansha Novice Institution, Tangalle	08	Rs.120,000
5	VidyadeepaNovice Institution, Galle	05	Rs.50,000
6	Sri SaranankaraNovice Institution,Siyambalanduwa	15	Rs.95,000
7	Sri Wajirarama Novice Institution,Middeniya	11	Rs.97,500
8	Sri JinarathanaNovice Institution, Dambulla	08	Incompletion of the register of student names
9	Sri Sarananda Novice Institution,Kotapola	12	Rs 52,500
10	Siri DhammarathanaNovice Institution, Hanthana	15	UpadyayaThero has gone abroad
11	Siri DhammapalaNovice Institution, Kandy	06	UpadyayaThero has been sick and gone abroad

Although, the rectifications could be made on incomplete name registers, payments could not be made for 3 novice institutions due to non implementation of novice institutions and no response from some students. Although, it was organized to check all the novice institutions under 4 steps in this year, it could not be done due to Covid19 epidemic situation.

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 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 bhikkhus who obtain excellent and supreme pass from this examination.

<u>Implemented methodology</u>

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

2. Organizing examination activities

3. Conducting the examination

4. Awarding scholarships

This examination had not been held in 2020 as the monks couldn't be gathered to a place due to the COVID-19 epidemic situation

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 of 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.

Summary of payments of novice monks to the date of 31st December 2020

Serial No	District	January	February	March	April	May	June	July	August	September	October	November	December
1	Colombo	36	36	36	36	36	34	34	34	34	34	54	54
2	Gampaha	118	118	118	118	118	114	114	114	114	114	119	119
3	Kalutara	49	44	44	44	44	43	43	43	43	43	102	102
4	Kandy	35	28	28	28	28	25	25	25	25	25	28	28
5	Matale	22	22	22	22	22	22	22	10	10	10	10	10
6	Galle	58	58	58	58	58	55	55	52	52	52	50	49
7	Matara	91	90	90	90	90	87	87	85	85	85	94	94
8	Hambantota	39	38	38	38	38	37	37	36	36	36	47	47
9	Ampara	20	20	20	20	20	20	20	13	13	13	17	17
10	Kurunegala	22	22	22	22	22	22	22	22	22	22	38	38
11	Puttalam	14	14	14	14	14	14	14	14	14	14	15	15
12	Anuradhapura	30	30	30	30	30	22	22	22	22	22	29	29
13	Polonnaruwa	05	05	05	05	05	04	04	04	04	04	06	06
14	Nuwara Eliya	-	-	-	-	-	-	-	-	-	-	03	03
15	Badulla	71	70	70	70	70	63	63	60	60	60	71	71
16	Monaragala	32	32	32	32	32	32	32	31	31	31	48	48
17	Ratnapura	44	43	43	43	43	43	43	37	37	37	38	38
18	Kegalle	66	66	66	66	66	61	61	58	58	58	62	62
	Total amount	752	736	736	736	736	698	698	660	660	660	831	830

Rs 6,816,856/- was spent on this in 2020. Postal charges are also included in this amount. Payments were terminated from some months as some monks had been returned to the lay life, 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.

2.1.4 Bhikkhu 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 per Rs 3000/= or Rs 5000/= for special diseases or surgeries or diseases for the lifetime.

Information regarding the assistance provided in 2020

Serial No	Name of the monk / nun	Annual amount provided (Rs)
01	Ven. WeligamuweSuseemaThero	60,000.00
02	Ven. WalgowwagodaVimalabuddhiThero	60,000.00
03	Ven. PilaneJayashanthaThero	60,000.00
04	Ven. AdaulpathaBuddhasaraThero	60,000.00
05	Ven. DodamgollePugngnarathanaThero	60,000.00
06	Ven. A. VijithasiriThero	60,000.00
07	Ven. DutuwaweJinanandaThero	60,000.00
08	Ven.ViharahalmilleweDhammarakkhithaThero	60,000.00
09	Ven. JayanthipuraDhammapaliSilmaniyo	60,000.00
10	Ven. SegalaSumedhaThero	60,000.00
11	Ven. MedamulaneRathanapalaThero	60,000.00
12	Ven. MudiyadalaDhammajothiThero	60,000.00
13	Ven. DagamaSeelanandaThero	60,000.00
14	Ven. EtambagaskadaSaddhanandaThero	60,000.00
15	Ven. MurugampalaRathanasaraThero	60,000.00
16	Ven. GiragamaDhammalokaThero	60,000.00
17	Ven. GetamanneLankanandaThero	60,000.00
18	Ven. GetamanneSasanarathanaThero	60,000.00
19	Ven. PanawalaDhammindaThero	60,000.00
20	Ven. DedduwawalaAmarawanshaThero	60,000.00
21	Ven. GirithalaneDammasiriThero	60,000.00

22	Ven. MiddeniyeGnarathanaThero	60,000.00
23	Ven. WanelaBakkulaThero	60,000.00
24	Ven. PalugaswaweGnarathanaThero	60,000.00
25	Ven. KannatiyeGnarathanaThero	60,000.00
26	Ven. ThalkoteSuseemaThero	60,000.00
27	Ven. ThalagamaRahulaThero	60,000.00
28	Ven. DiganhalmilleweAriyadhammaThero	60,000.00
29	Ven. WeliwitaDhammanandaSilmaniyo	60,000.00
30	Ven. WitiyalaDhammarathanaThero	60,000.00
31	Ven. Saputhanthirikande Sumangala Thero	10,000.00
32	Ven. AmbathenneDhammakiththiThero	60,000.00
33	Ven. Galle Sheela DhammachariniSilmaniyo	60,000.00
34	Ven. GodigamuweSomanandaThero	60,000.00
35	Ven. DenagamaDhammasubhaSilmaniyo	60,000.00
36	Ven. Madugalle Sri Siddhartha Thero	60,000.00
37	Ven. ImbulpitiyeWajiradhammaThero	35,000.00
38	Ven. GalahitiyeSiripadumaThero	21,000.00
39	Ven. WakamulleChandawimalaThero	21,000.00
40	Ven. Katuwana Subhadra Silmaniyo	21,000.00
41	Ven. WeligamaDhammamithilaSilmaniyo	15,000.00
42	Ven. MuruthamureDhammamiththaSilmaniyo	15,000.00
43	Ven. NawalapitiyeDhammashobhaSilmaniyo	12,000.00
44	Ven. HorewelaDhammachariSilmaniyo	15,000.00

45	Ven. GalahitiyeSiripadumaThero	15,000.00
46	Ven. ThrikunamalayeSamithawanshaThero	15,000.00
47	Ven. HirallugamaWijayarathanaThero	15,000.00

An amount of Rs 2,310,000.00 had been spent on medical aid for monks in 2020.

2.1.5 Buduputh Suraksha Health Care Program

This is a medical aid program for all the registered monks not covered from another insurance method within the island. 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 completed application should be sent to the ministry through the coordinating officer of Buddhist Affairs and divisional secretary. Then entitlements are issued 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.

There are 8634 registered monks as at 31.12.2020. This project has been implemented from 01.10.2019. Payments were made for the requests submitted from then.

<u>Details regarding payments</u>

Registered monks as at 11.12.2020 - 8634

Number of paid requests - 09 (From the project)

- 05 (From private parties)

Amount paid - Rs 36, 108/- (Private parties)

2.1.6 Providing practical training to monks who have entered to the clergy life at the 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 division. Based on the information received, programs are expected to be held. The above program is 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 2020

District	Ratnapura
Location	PelmadullaPathakadaBhikkhu Training Center
Manipulation	Buddhasasana Fund/ District Secretariat
Number of days	03
Number of monks participated	29
Amount	Rs. 112, 570/=

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 2020

Serial No	Name and address of the temple	Project	Amount given (Rs.)
1.	Sri Subhadrarama Purana Viharaya	To construct a toilet	100,000.00
2.	Sri Dharmapala AranyaSenasanaya	To construct a toilet	100,000.00
3.	WeligamaAgrabodhi Raja MahaViharaya	To construct a toilet	100,000.00
4.	Sri LenagiriViharaya	To construct a toilet	100,000.00
5.	Dharma WijayaramaViharaya	To construct a toilet	100,000.00
6.	WarakapolaVivekasrama Buddhist Center	To construct a toilet	100,000.00
7.	GaligamuweDhamrajaViharaya	To construct a toilet	100,000.00
8.	GaligamuweSri SugathaBimbaramaViharaya	To construct a toilet	100,000.00
9.	Wikadenigama Sri Sambuddhathwa Jayanthi Viharaya	To construct a toilet	100,000.00
10.	Makura Raja MahaViharaya	To construct a toilet	100,000.00
11.	BodhirajaViharaya	To construct a toilet	100,000.00
12.	BodhimaluViharaya	To construct a toilet	100,000.00
	Total	To construct a toilet	1200,000.00

2.1.8 Program of conducting language and cultural education courses

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. Strengthening this project, it was decided to take actions to revise the name of the project as "Establishing language education institutions" and to give priority to Tamil language with the objective of teaching other languages in addition with Chinese language at the 84th control board meeting of the Buddhasasana Fund. There are many people who like to learn Dhamma of Lord Buddha in Northern and Eastern provinces and the prominent objective of this project is training monks to propagate Dhamma to those people.

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 actions for the perpetuation of Sambuddhasasana with going through this knowledge.

If it is intended to establish a language study institute in any temple, after sending a request letter a relevant application form should be obtained from Buddhasasana Fund and filled. After observing relevant places for the completed applications, the course can be maintained by providing financial contribution required for printing text books after receiving an estimate in regard of requirement of text books, supplying facilities such as office equipments and libraries required for the language study institute, paying lecture allowance of the teacher or Thero who teach in that institute under the approval of control board of the Buddhasasana Fund. Certificates can be issued for the students who pass the final examination of the course. In addition, the language study institute is observed with the participation of board of officials including secretary of the Buddhasasana Fund and officers time to time.

Information regarding the Chinese language course

The first stage of second group of the Chinese language course had to be temporarily stopped from March 2020 due to the quarantine curfew and COVID-19 epidemic situation and remained part had been started from July 2020.

The first stage of second group of the Chinese language course had been ended up in July

Location	PeliyagodaVidyalankaraPiriwena, Kelaniya
Head of the institution	Ven. WelamitiyaweKusaladhammaThero
Coordination	Ven. UdagaladeniyeDhammadharaThero

Directing	Prof. Hao Weminin
Group and course	Course of first stage of second group
Number of students (both parties of lay and clergy)	102

2.2 Future targets

Programs expected to be implemented in 2021

Serial No	Program	Expected targets according to the Action Plan of 2021
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	Bhikkhu Medical Aid Program	30
5	Buduputh Suraksha Health Care Program	Payments are made on requests according to hospitalizations
6	Providing practical training in regard of bhikku life for the monks who entered clergy life at their old age	04
7	Providing assistance for 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

Chapter 3

Overall financial performance for the year of 2020

3.1 Financial statement of the year ended on 31st December 2020

Buddhasasana Fund

Balance Sheet to the date of 31.12.2020

		Buddhasasana Fund	Buduputh Suraksha	Total	
Assets	Note	2020	2020	2020	2019
		Rs Cents	Rs Cents	Rs Cents	Rs Cents
Fixed assets	1	9,973,803.00	-	9,973,803.00	10,093,417.00
Investment	2	647,499,933.99	90,000,000.00	737,499,933.99	559,016,241.62
Net current assets	3	71,845,742.85	8,247,392.00	80,093,134.85	109,001,484.81
Investment of Buduputh Suraksha Fund		90,000,000.00	-	-	-
		819,319,479.85	98,247,392.00	827,566,871.85	678,111,143.43

This represents

Buddhasasana Fund	4	761,498,417.67	98,247,392.00	769,745,809.67	669,290,081.25
Various donations		6,472,266.18	-	6,472,266.18	7,472,266.18
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	-
		819,319,479.85	98,247,392.00	827,566,871.85	678,111,143.43

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 31.12.2020 of the Buddhasasana Fund.

W.M. 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 31.12.2020

	Note	Buddhasasana Fund	Buduputh Suraksha	Total	
		2020	2020	2020	2019
		Rs Cent	Rs Cent	Rs Cent	Rs Cent
Revenue					
Investment Income	5	53,739,360.99	1,192,500.00	54,931,860.99	57,248,998.25
Profit from the sale of Dhamma books	6	612,149.22	-	612,149.22	275,592.60
Donations and other Income		419,000.00	7431,000.00	7,450,000.00	25,500.00
Total Revenue		54,370,510.21	8,623,500.00	62,994,010.21	57,550,090.85
Deduction - Project expenditures					
Assistance for the Novice Bhikku Institutions		942,628.00	-	942,628.00	1,292,500.00
Novice Bhikku Institutions – Supervision Expenditure		12,000.00	-	12,000.00	52,681.00
Novice Sponsorship Contribution Premiums		8,186,973.00	-	8,186,973.00	4,083,145.00
Bhikku Medical Aid Expenses		2,310,000.00	-	2,310,000.00	2,645,206.00
Financial assistance for sanitation activities		1,200,000.00	-	1,200,000.00	299,920.00
Novice Bhikku Institutional Examinations		-	-	-	580,354.00

Expenses of the Elder Bhikku Attitude Promotion Program	112,570.00	-	112,570.00	256,555.00
Chinese language training Expenses	94,500.00	-	94,500.00	352,210.00
Expenses of importing the corpse of the late Ven. WelipitiyePagngnalokaThero to Sri Lanka	500,000.00	-	500,000.00	-
Benefit payments	-	376,108.00	376,108.00	-
Administrative expenses				
Stationery and office Requirements	-	-	-	23,100.00
Allowances for the control board and salaries of the staff	28760.00	-	28,760.00	58,151.00
Travel expenses	8400.00	-	8400.00	18,810.00
Computer training allowances	-	-	-	166,608.00
Overtime	16,191.00	-	16,191.00	54,536.00
Hospitality expenses	9,594.00	-	9,594.00	24,056.00
Other expenses	72,975.00	-	72,975.00	9454.71
Office salaries and allowances	83,054.74	-	83,054.74	-
Various depreciation reservations				
Safe	4310.00	-	4310.00	4310.00
Building Construction	87,500.00	-	87,500.00	87,500.00
Furniture equipment decay	5,775.00	-	5,775.00	5,775.00
Loudspeaker	5,735.00	-	5,735.00	5,735.00
Equipment and fixing	16,294.00	-	16,294.00	16,294.00
Total expenditure	13,697,259.74	376,108.00	14,073,367.74	10,036,900.71
Net Excess for the year / (Deficiency)	**40,673,250.47**	**8,247,392.00**	**48,920,642.47**	**47,513,190.14**

Buddhasasana Fund

Statement of cash flows for the year ended at 31.12.2020

	Buddhasasana Fund	Buduputh Suraksha	Total	
	2020	2020	2020	2019
	Rs. Cents	Rs. Cents	Rs. Cents	Rs. Cents
Cash flow generated from operational activities Net surplus of the year	40,673,250.47	8,247,392.00	48,920,642.47	47,513,190.14
Adjustments				
Added - Various depreciationdebit	119,614.00	-	119,614.00	119.614.00
Cutting off the value of treasurybills	-	-	-	-
Net profit before the change in working capital	40,792,864.47	8,247,392.00	49,040,256.47	47,632,804.14
Change in working capital	10,576,991.60	-	10,576,991.60	(3,461,368.60)
Net cash generated from operational activities	51,369,856.06	8,247,392.00	59,617,248.06	44,171,368.60
Cash flow				
Donations received	-	-	-	1,000,000.00
Contribution of the Government for the Buduputh Suraksha Fund	50,000,000.00	-	50,000,000.00	-
Renaissance Fund	51,535,085.95	-	51,535,085.95	-
Releasing donations	(1,000,000.00)	-	(1,000,000.00)	-
Contribution of the fund for the Buduputh Suraksha Fund	(90,000,000.00)	90,000,000.00	-	-
Net increase of the cash and cash equivalents in the year	**61,904,942.01**	**98,247,392.00**	**160,152,334.01**	**45,171,435.54**

	Buddhasasana Fund	Buduputh Suraksha	Total
Cash and cash equivalents at the beginning of the year (Note i)	611,094,067.04	-	611,094,067.04
Cash and cash equivalents at the end of the year (Note ii)	672,999,009.05	98,247,392.00	771,246,401.05

(Note i)

	Buddhasasana Fund	Buduputh Suraksha	Total
Cash and cash equivalents	**01.01.2020**	**01.01.2020**	**01.01.2020**
Current account	52,077,825.42	-	52,077,825.42
Savings account	14,277,460.56	-	14,277,460.56
Fixed deposits and treasury bills	544,738,781.06	-	544,738,781.06
	611,094,067.04	**-**	**611,094,067.04**

(Note ii)

	Buddhasasana Fund	Buduputh Suraksha	Total
Cash and cash equivalents	**31.12.2020**	**31.12.2020**	**31.12.2020**
Current account	25,499,075.06	8,247,392.00	33,746,467.06
Savings account17,302,408.61	-	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**

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 01.01.2019	**621,776,891.11**	**-**	**621,776,891.11**
Added			
Net surplus of the fund in 2019	47,513,190.14	-	47,513,190.14
Opening balance of the Buddhasasana Fund as at 01.01.2020	**669,290,081.25**	**-**	**669,290,081.25**
Added			
Contribution of the government and the Buddhasasana Fund	-	90,000,000.00	-
Net surplus of the fund in 2020	40,673,250.47	8,247,392.00	48,920,642.47
Renaissance Fund	51,535,085.95	-	51,535,085.95
Balance of the Buddhasasana Fund as at 31.12.2020	**761,498,417.67**	**98,247,392.00**	**769,745,809.67**

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 (Rs.)
1	Donation for 84th control board Mr. Mahinda Rajapaksha	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	5,000.00
2	Donation for 84th control	For the programs implemented	3,500.00

	board Mr. Sajith Premadasa	from the Buddhasasana Fund for the perpetuation of Buddhasasana	
3	Donation for 84th control board Mr. GaminiSenarath	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3,500.00
4	Donation for 84th control board Mr. Kapila Gunawardena	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3,500.00
5	Donation for 84th control board Mr. Udaya Kumara	For the programs implemented from the Buddhasasana Fund for the perpetuation of Buddhasasana	3,500.00
	Total		19,000/=

3.4 Performance of reporting non financial assets

Serial No	Asset code	Code layer	Balance according to the board of survey report as at 31.12.2020	Balance as per the financial data report as at 31.12.2020	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%
5	Other asserts	Furniture and office equipments	57,750.00	57,750.00		100%
6		Equipments and fittings	162,940.00	162,940.00		100%
7		Loudspeaker	45,885.00	45,885.00		100%
8	9155	Scientific assets	-			
9	9160	Activities in progress	-			
10	9180	Leased assets	-	3,500,000.00		100%

3.5 Auditor General's report

National Audit Office

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 2020

The above mentioned report is 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 2020

1. Financial statements

1.1 Qualified opinion

The financial statements for the year ending at 31.12.2020 including balance sheet of the Buddhasasana Fund as at 31st December 2020 and the financial statements for the year ending at 31st December 2020 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 2020, Cash Flow and the Financial Performance for the year ending at 31st December 2020 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 1, 903, 671 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 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 (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 396

Actions were not taken according to financial regulations regarding 09 checks issued by the fund amounting to Rs154, 363 during the period from 2013 to 31st December 2020

(ii) 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

(iii) 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 budget document related to the financial year of 2020 had been submitted for the approval of the control board on 7th September 2020. Furthermore, the information in regard of obtaining treasury approval for the budget document related to the financial year 2020 was not submitted to the audit.

(iv)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 2020 had been submitted to the Auditor General on 20th June 2023 after a delay of two years.

(v) 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 reports relevant for 2018 and 2019 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) 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 18 instances of delays ranging from 04 months to 24 months for a total of Rs.4,160, 656.

(b) The fact of whether the intended objectives of the fund have been achieved could not be checked during the audit as a progress report had not been prepared related to the approved action plan for 2020

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 8 years anda balance of Rs. 11,944,381 which is older than 5 years (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 which had not been submitted for age analysis, there was a balance of Rs. 544,409 which is older than 6 years and a balance of Rs. 1,168, 025 which is older than 5 years. The actions have not been taken to settle these till now.

(C) It is observed that any information relevant for the following topics regarding the fund has not been included in the performance report

(i) Financial statement relevant for the year ended on 31st December 2020

(ii) Performance of utilizing allocations (if any)

(iii) Performance on donations and other receipts

(iv)Performance of reporting non financial assets

(v) Performance indicators of the Buddhasasana Fund (Based on the action plan)

W.P.C. Wickramaratne

Auditor General

Chapter 04

Performance Indicators

4.1 Performance Indicators of the Buddhasasana Fund

Buddhasasana Fund

Annual performance - 2020

Description	Estimated value Rs	Actual revenue/ expenditure Rs	Indicator %
Income			
Interest income	55,000,000	53,739,361	97.71
Income of book sale	1,200,000	612,149	51.01
Donation and other receipts	300,000	19,000	6.33
	56,500,000	**54,370,510**	**96.23**
Project expenses			
Project of providing financial assistance for the maintenance of novice institutions and inspection of the novice institutions	2,400,000	942,628	39.28
Final examination of the novice institutions and holding of supervision boards	650,000	12,000	1.85
Providing medical aid for the monks and nuns	3,000,000	2,310,000	77.00
Scholarship Sponsoring Scheme For novice monks and student Dasa Sil Matha	13,800,000	8,186,973	59.33
Establishing language and cultural education institutions	1,533,000	94,500	6.16
Providing practical training in regard of Bhikku life for the monks who entered clergy life at their old age	1,215,000	112,570	9.27

Providing assistance for sanitary facilities for the temples with difficulties	5,000,000	1,200,000	24.00
Expenses for controlling			
Audit charges	100,000	-	-
Administrative expenses	1,000,000	718,975	71.90
Total amount (without depreciation value)	**28,698,000**	**13,577,646**	**47.31**
Depreciation value	-	119,614	
Total expenditure	**28,698,000**	**13,697,260**	
Surplus	**27,802,000**	**40,673,250**	

Chapter 05
Performance of the 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 after monks at the old age	Extent of the good health of the monks	√		
2	Education of the monks	1 Scholarships 2 Training programs 3 Year end examinations 4 Maintaining education institutions	Improving 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

This ministry 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. The Buddhasasana Fundcontributes for achieving the 16th development goal of establishing institutions

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 Covid19 epidemic situation in 2020 is an achievement of the fund

Chapter 06

Human Resource Profile

6.1 Cadre Management (To the date of 31.12.2023)

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 the ministerial 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)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance infuture
1	**The following financial statements /accounts have been submitted on 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-hocinterim imprests 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	Not relevant	
15.3	Reports of arrears ofrevenue forwarded to the Auditor General in terms of FR 176	Not relevant	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.	√		