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மத்திய கலாசார நிதியம்
CENTRAL CULTURAL FUND

වාර්ෂික වාර්තාව
ஆண்ட றிக்கை
ANNUAL REPORT

2017

ශ්‍රී ලංකාවේ ශ්‍රී විභූතිය රැකගැනීමට අත දෙන්න
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Help save the Glory that is Sri Lanka

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Give A Hand To Protect Sri Lanka Glory

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கல்வி அமைச்சு
MINISTRY OF EDUCATION

පටුන

பொருளடக்கம்

Contents

01. Corporate Profile/ Execution Summary

1.1 Introduction

The Central Cultural Fund has been established for the provision of funds, for the development of cultural and religious monuments in Sri Lanka and to meet expenses incurred in the developing, restoring, and preserving cultural monuments and the development of religious and cultural activities of in Sri Lanka and abroad, and to provide financial assistance to artists, cfratsmen, writers, painters, musicains and others who who are engaged in promotring cultural activities; to provide for making of awards to persons who have served in the nation in the cultural and religious fields by the Central Cultural Fund Act No. 57 of 1980.

The Central Cultural Fund, which was then under the purview of the Ministry of Culture and the Arts, was assigned to the Ministry of Education as per Gazette Extraordinary No. 1933/13 dated 21.09.2015. The Secretary to the Ministry in charge of the subject functions as the chief Administrative Officer of the Central Cultural Fund, and in 2017, the administrative tasks were carried out under the Ministry of Education.

The Central Cultural Fund consists of 03 main departments namely Development Division, Administration Division and Finance Division as per the administrative organizational structure and number of three Directors are functioning as the Heads of said divisions. Also, with the aim of developing and preserving religious places, a new section named Religious and Art Affairs Section was established from July 2017. The Director General acts as the Head of the institution, and the Director General administrates the Internal Audit Division. A Legal Section is also functrioning and it is functioning under the Administration Division.

The Central Cultural Fund, which is not operated under the Consolidated Fund, generates income by way of issuing the tickets for locals and foreigners at historical heritage sites, and incurs the expenses for employes' emoluments and other expenses. Accordingly, the fund has received an income of Rs. 4,428,079,228.09 (tickets and other income) and incurred an expense of Rs. 4,110,177,745.35 in the year 2017.

No. of 26 projects were implemented under the Central Cultural Fund in 2017.

Accordingly, no. of 403 sites were proposed as a total of 138 sites for archeological excavation and researches and 265 sites for conservations for the year 2017. Among them, the works were commenced in no. of 365 sites and the work carried out in 98 sites were completed as 50 excavation sites and 48 conservation sites at the end of year.

No. of 202,974.90 work units have been completed out of the expected work units of 287,134.80 in this year. Accordingly, the Physical Progress is 70.7%. An expenditure of Rs. 743,625,847.55 has been incurred in order to fulfill these tasks, and the financial progress of the total expenditure is 51.7%.

1.2 Vision, Mission and Objectives of the Institution

➢ **Vision**

To make Sri Lanka's cultural heritages a Global Miracle

➢ **Mission**

Be the most distinguished Institution in Sri Lanka in the management of eastern cultural heritages through research, conservation, protection, development and promotion of Sri Lanka's cultural heritages and sustainable cultural and economic development

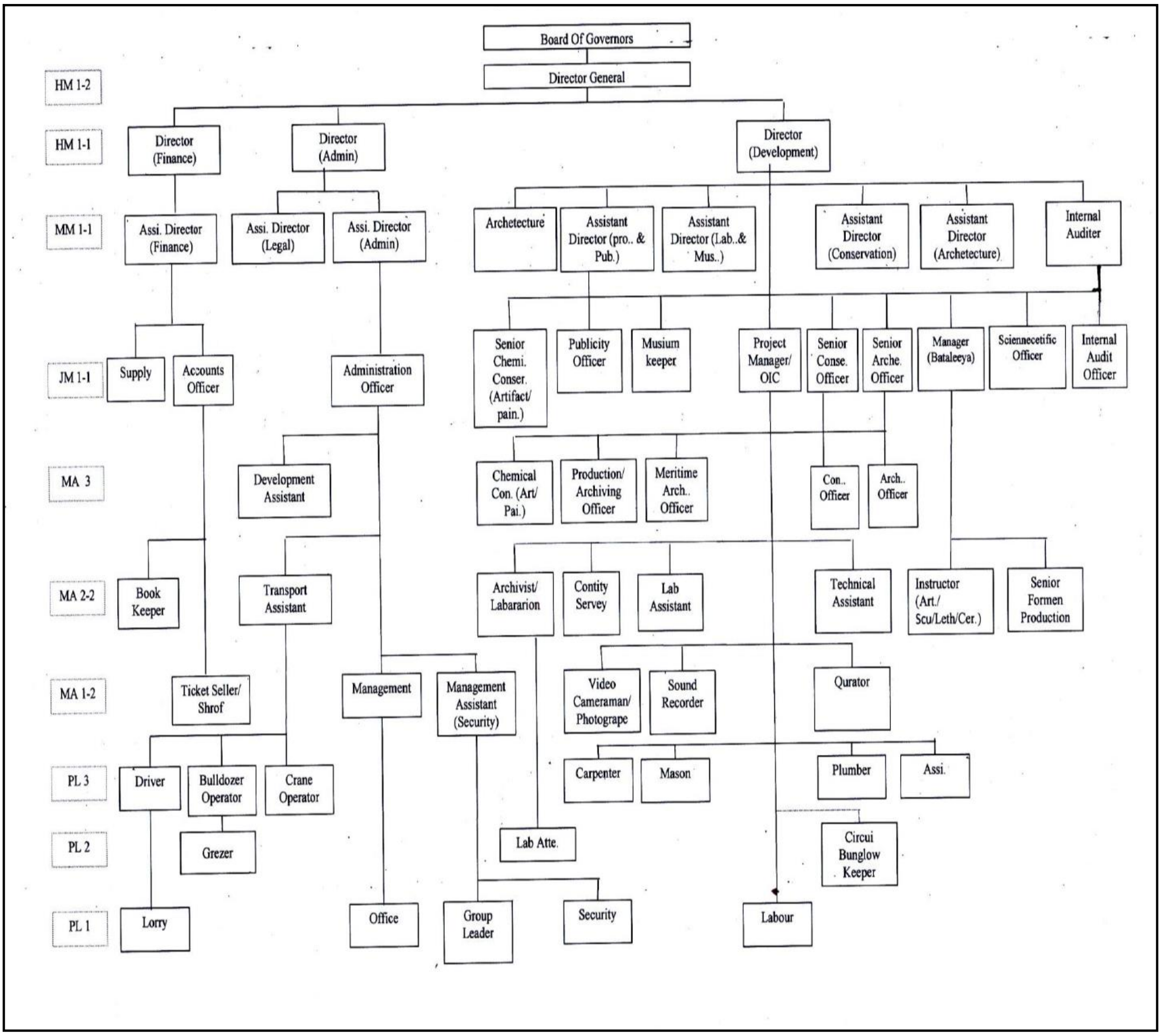
➢ **Objectives**

1. Carrying out archaeological exploration, research, excavation and conservation
2. Research, preservation, conservation and promotion of tangible and intangible cultural heritage
3. Making the human resource of the institution a satisfied group of people with the knowledge, attitudes and skills
4. Collection, analyzing, dissemination of data owned by the institution and developing, promting and maintaining the exihibition centers
5. Promotion of the cultural heritage of Sri Lanka by obtaining attraction of the tourists from both Western and Eastern countries while preserving the cultural values.
6. To meet institution's revenue targets with a growth rate of 30% in the next four years and providing services more efficiently and with a higher consumer satisfaction.
7. Socialization of identified cultural values and value systems
8. To promote multi-religious and multi-ethnic coexistence and national peace
9. To foster coorperation with the international organizations and institutions in compliance with the national policies
10. Service modernization and service diversification to meet the requirement of the modern society

1.3 Activities and Aims

- To meet all expenses incurred in developing cultural monuments in the cultural triangle and such other cultural monuments in any area, other than the cultural triangle, which in the opinion of the Board need to be developed in the public interest
- To meet all expenses of Jetavana Dagobe Project and other similar projects
- For the promotion of religious activities within Sri Lanka or abroad
- for the advancement of religion or maintainance of religious places, rites and practices
- For the making of awards to persons who have served the nation in the cultural and religious fields
- To provide financial assistance to artists, writers, painters, musicians, sculptors and others engaged in promoting cultural activities
- To provide financial assistance for any other religious or cultural purpose which is, in the opinion of the Board, of benefit or interest to the public

1.4 Organizational Structure



1.5 Main Divisions/ Projects under the Central Cultural Fund

- **Main Divisions under the Central Cultural Fund**
  - Development Division
  - Administraion Division
    i. Legal Division
    ii. Transport Division
  - Finance Division
    i. Supply Division
    ii. Stores Section
  - Religious and Arts affairs
  - Internal Audit Division (Administrated by the Director General)

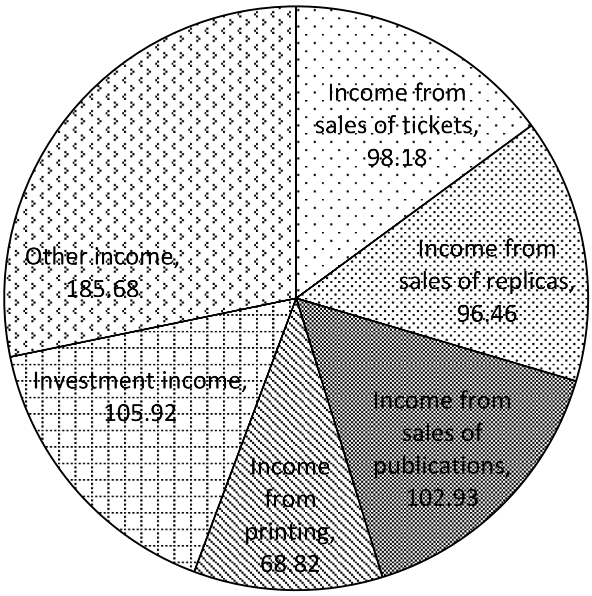
  - Abhayagiriya Project
  - Jetawanaya Project
  - Mahavihara Project
  - Sigiriya Project
  - Polonnaruwa Alahana Pirivenaa Project
  - Kandy Project
  - Dambulla Project
  - Yapahuwa Project
  - Dambadeniya Project — The North-west Cultural Square Project
  - Panduwasnuwara Project
  - Kurunegala Project
  - Tissamaharama Project
  - Matara Project — The Ruhunu Cultural Zone
  - Ramba Vihara Project
  - Galle Project
  - Gampaha Project
  - Kegalle Project
  - Colombo Project
  - Ibbankatuwa project
  - Badulla Project
  - Ratnapura Project
  - Monaragala Project
  - Jaffna Project
  - Ape Gama Special Project
  - Athapattu Office (Publication Unit)
  - National Replica School
  - Trincomalee Project
  - Badulla Project

1.6 Funds managed under the Central Cultural Funds

Provisions allocated for the year 2017 and progress (31.12.2017)

Serial No.	Description	Estimated Income Rs.	Actual Income Rs.
01	Income from sales of tickets	3,900,000,000.00	3,829,269,326.00
02	Income from sales of replicas	10,000,000.00	9,646,237.60
03	Income from sales of publications	10,000,000.00	10,293,662.49
04	Income from printing	26,000,000.00	17,894,468.00
05	Investment income	470,000,000.00	497,842,926.00
06	Other Income	34,000,000.00	63,132,628.00

Serial No.	Description	Progress (%)
01	Reccurent Expenditure	88.37
02	Capital Expenditure	69.41
03	Income	99.51



02. Progress and the Future Outlook

2.1 Financial Progress

Provisions allocated for the years 2016 - 2017 and progress

Serial No.	Description	Year 2016		Year 2017	
		Estimated Cost Rs.	Actual Cost Rs.	Estimated Cost Rs.	Actual Cost Rs.
01	Personal Emoluments	1,500,000,000.00	1,426,124,047.56	1,925,000,000.00	1,720,163,199.03
02	Travelling Expenses	50,000,000.00	19,973,852.19	27,500,000.00	23,542,782.82
03	Suppling Expenses	300,000,000.00	166,301,492.69	200,000,000.00	196,038,879.31
04	Maintenance Expenditure	100,000,000.00	62,628,968.10	44,500,000.00	52,266,602.34
05	Expenses on Contractual services	148,000,000.00	75,191,242.94	1,048,500,000.00	875,506,420.91
06	Other Expenditure	572,000,000.00	189,568,606.34	500,000.00	1,067,095.94
07	Expenditure for acquisition of fixed assests	480,000,000.00	111,231,002.00	204,000,000.00	141,592,774.00

Apart from the excavation, exploration and conservation activities of the Central Cultural Fund, other daily office activities were carried out as usual during the year 2017. The required allocations were made as per the annual estimates.

An amount of Rs. 1,925,000,000.00 was allocated in respect of salaries, allowances and other welfare related activities for the staff of the Central Cultural Fund. Of which, an amount of Rs. 1,720,163,199.03 has been incurred. The expenditure was 95.07% and 89.35% in 2016 and 2017 respectively as a percentage. There is a decrease in the expenditure compared to the year 2015. Also, an amount of Rs. 23,542,782.82 and Rs. 19,973,852.19 has been incurred for travelling expenses in 2017 and 2016 and respectively.

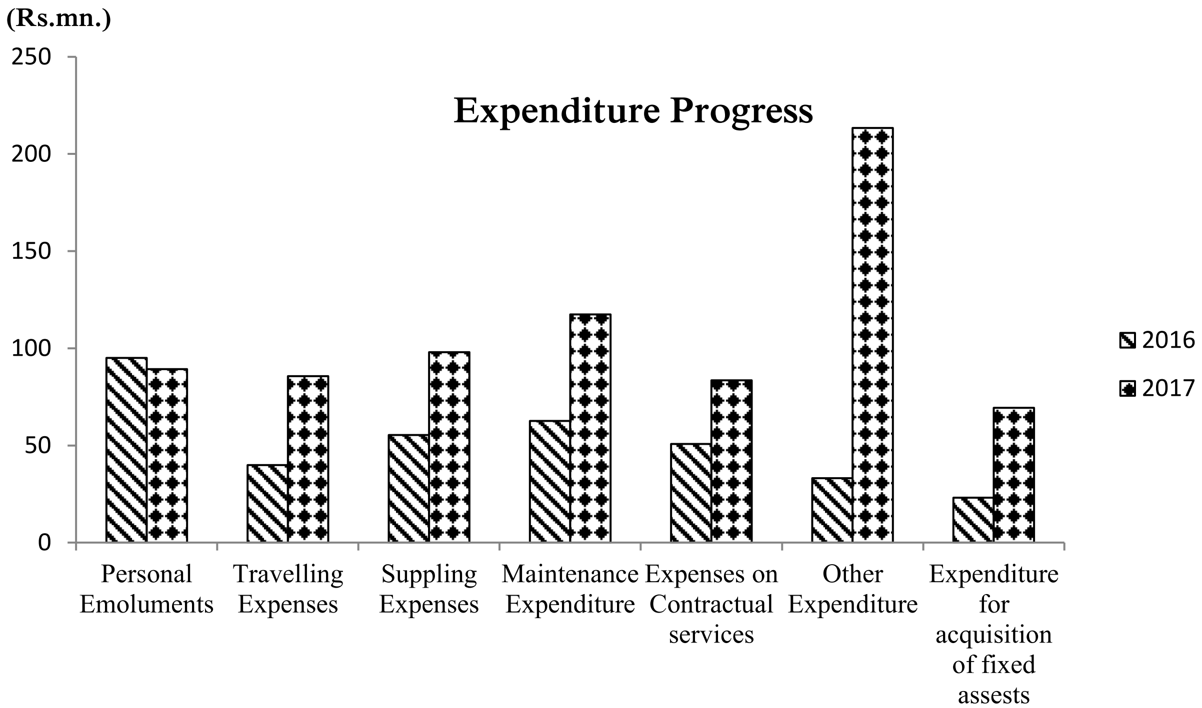
An amount of Rs. 200,000,000.00 has been allocated for suppling activities. An amount of Rs. 196,038,879.31 has been incurred for the said purpose out of the above allocated amount. It was Rs. 166,301,492.69 in 2016. An amount of Rs. 52,266,602.34 has been incurred in respect of maintenance works. The maintenance expense was 22.14% and 117.45% in 2016 and 2017 respectively as a percentage.

An amount of Rs. 875,506,420.91 (83.50%) has been incurred for the expenses upon agreed services in 2017. It was Rs. 75,191,242.94 (50.80%) in 2016.

A provision of Rs. 1,475,000.00 for the the artists, writers and authors in respect of other expenses, an amount of Rs. 154,138,494.25 for archaeological heriatage contribution and a donation of Rs. 19,373,794.16 have been granted in 2017.

An amount of Rs. 141,592,774.00 (69.40%) has been incurred for the acquisition of fixed assets in 2017 and it was Rs. 47,161,767.00 (23.17%) in 2016.

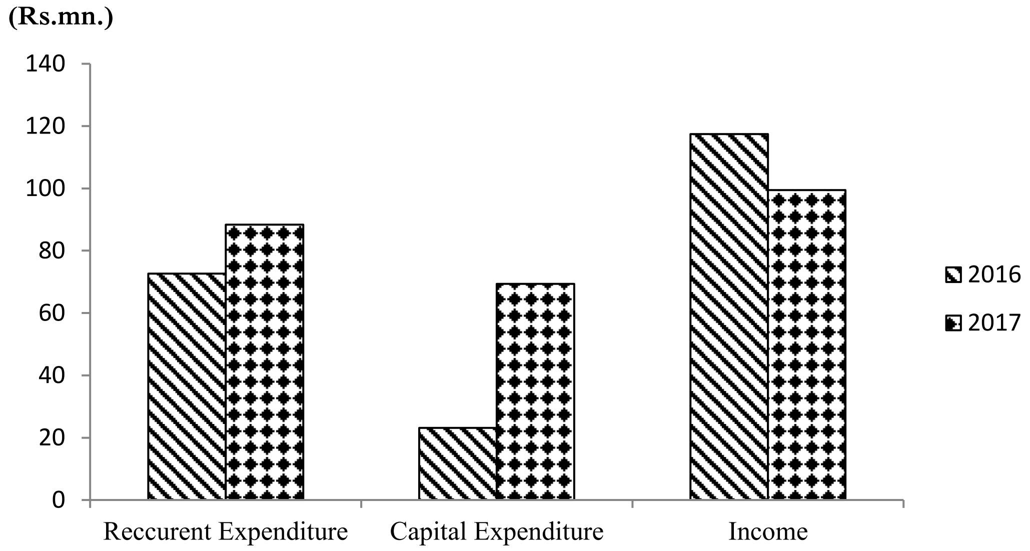
In the year 2016, the balance of the Special Fund Project was Rs.16,821,196.14 and it was Rs, 16,853,701.57 in 2017. The balance of Foreign Fund Project was Rs. 4,817,900.48 in 2017 while it was Rs. 4,851,984.96 in 2016.



Serial No.	Description	Progress (%)	
		2016	2017
01	Reccurent Expenditure	72.65	88.37
02	Capital Expenditure	23.17	69.41
03	Income	117.44	99.51

The recurrent expenditure was 72.65% in 2016 and it is 88.37% in 2017. The capital expenditure was 23.17% in 2016 and it has been increased up to 69.41% in 2017. The initiation of new work sites by the Central Cultural Fund has resulted in the said increase.

The progress of income was 117.44% in 2016 and it is 99.51% in 2017. The decrease in the actual income compared to the expexted income estimated based on the previous year was the reason for the decrease in the income progress.



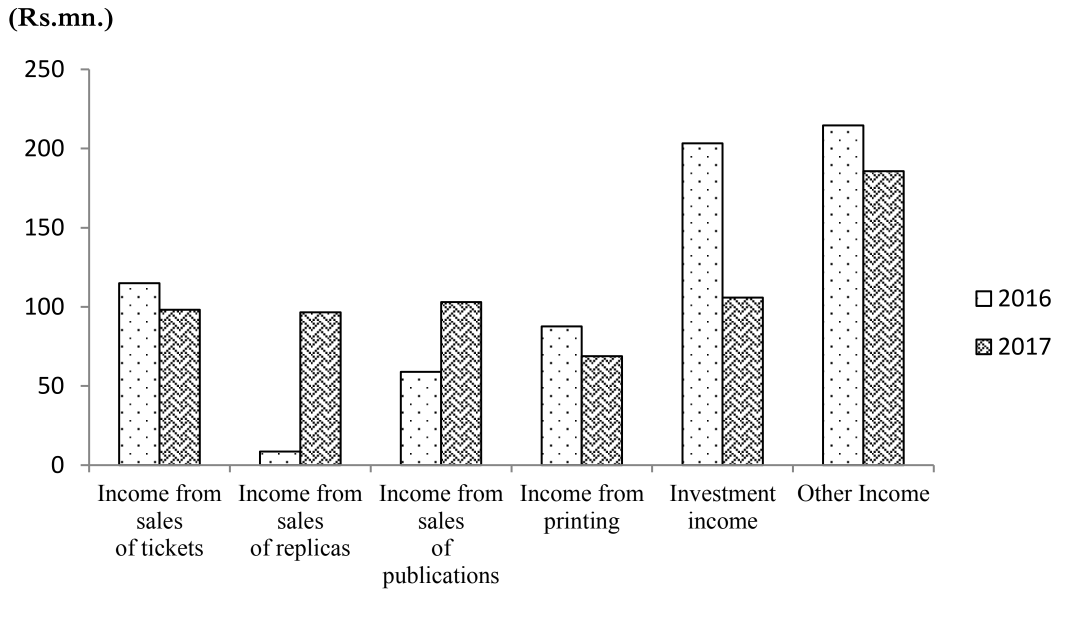
Serial No.	Description	Year 2016		Year 2017	
		Estimated Income Rs.	Actual Income Rs.	Estimated Income Rs.	Actual Income Rs.
01	Income from sales of tickets	3,000,000,000.00	3,445,925,208.00	3,900,000,000.00	3,829,262,911.00
02	Income from sales of replicas	30,000,000.00	2,608,009.00	10,000,000.00	4,639,492.00
03	Income from sales of publications	15,000,000.00	8,846,068.00	10,000,000.00	15,124,620.00
04	Income from printing	15,000,000.00	13,155,989.00	26,000,000.00	17,894,468.00
05	Investment income	115,000,000.00	233,863,909.00	470,000,000.00	497,842,926.00
06	Other Income	25,000,000.00	53,661,110.00	34,000,000.00	62,789,373.00

An amount of Rs. 3,829,262,911.00 has been received through the sale of tickets to the local and foreign tourists in 2017. It was Rs. 3,445,925,208.00 in 2016. The promotions done in the tourism sector along with the increase in the number of tourists has inevitably led to the increase in the income generated from sales of tickets when comparing to the previous year.

An income of Rs. 19,764,112.00 (98.82%) in 2017 and Rs. 11,454,077.00 (28.63%) in 2016 has been generated as sales of replicas, publications and printings. Compared to the year 2016, there is a growth in the income gererated from sales of publications and printings in 2017. The income which amounted to Rs. 13,155,989.00 in 2016, is Rs. 17,894,468.00 in 2017.

Additionally, there is an increase of Rs. 263,979,017.00 in the investment income than 2016 while there is an increase of Rs. 9,128,263.00 in other income compared to the year 2016.

Income Progress



2.2 Physical Progress

Accordingly, the tasks related with archaeological research, excavation, conservation and development of infrastructure facilities to the tourists were carried out within 26 major projects in 2017. Although no. of 430 tasks were proposed in a manner that covers the aforementioned projects in respect of the previous year, only 365 tasks could be commenced due to the various practical issues and it led to complete the works related with 98 tasks.

No. of 202,974.90 work units have been completed out of the proposed 287,134.80 works unit for the year under review by the end of December and the physical progress achieved is 70.7%. An amount of Rs. 743,625,847.55 (51.7%) has been incurred as expenditure.

Transport facilities were provided by the Transport Section, which is under the Administration Division, with the purpose of carrying out all the above-mentioned tasks of the Central Cultural Fund in an efficient and effective manner.

- ### Abhayagiriya Project

Excavation and Research

The research excavation at Kaparamula, excavation of the boundary wall of Vijayarama Scared Quadrangle, excavation of Kaparamula foot-path and the excavation of North Western hermitage building at Kaparamula, and tasks such as classification, analysis and scientific documentation relating to the artifacts found in archeological sites, were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
26,190,030.90	22,402,788.51	85.5%	88.9%

Before the excavation of the boundary wall of Vijayarama Sacred Quadrangle

After the excavation of the boundary wall of Vijayarama Sacred Quadrangle

Before the excavation of North Western Hermitage Building at Kaparamula

After the excavation of North Western Hermitage Building at Kaparamula

Conservation and Maintenance

The conservation of Vijayarama Stupa, conservation of Vijayarama Bodhighara, conservation of Vijayarama Eastern gate and boundary wall, lanscape preparation and maintenance were also carried out. Furthermore, a compost production project was commenced with the disposing of garbage hygienically that accumulates daily in the Abhayagiri temple premises.

The conservation of copper alloy artifacts, conservation of copper alloy coins, conservation of copper alloy Buddha statues, conservation of silver alloy coins, conservation of silver alloy artifacts, conservation of iron alloy artifacts, conservation of clay artifacts, conservation of stone artifacts, conservation of glass artifacts, conservation of archaeological oyster shell objects, skeletal preservation, conservation of limestone artifacts, conservation of gold artifacts, conservation of the stone Buddha statue in Ruwanmeliseya Temple, conservation of old lime plaster of Jetavana Stupa and regularation, documentation of the monuments of Abhayagiri Project (First Samadhi, Second Samadhi, guardstone of Ratna Prasada, Moonstone, old lime plaster at Dighapashana cave) were carried out in 2017 under the main laboratory of Abhayagiri.

The excavation and post- excavation analysis of pottery found in the field (Ruwanmeliseya site –a clay pot with coins, Kapararama site, Thuparama alms-hall excavation site, Kiribatvehera excavation site – earthenware with artifacts, Vessagiri cave no. 2 conservation site, earthenware with coins found in Uchchawalika Stupa), field conservation activities (conservation of Buddha statues in Matalakola tank related to Polonnaru Project, basic conservation activities of the cannon holder in Dutch fort related to Trincomalee Project, conservation of Buddha statues of Gal Vihara related to Polonnaru Project) were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
119,316,215.96	75,361,374.50	63.2%	76.6%

Before the conservation of Vijayarama Stupa

After the conservation of Vijayarama Stupa

Before the conservation of Vijayarama Eastern Boundary Wall

Before the conservation of Vijayarama Eastern Boundary Wall

Before the laboratory conservation of a piece of silver wire

After the laboratory conservation of a piece of silver wire

Before the laboratory conservation of iron artifacts

After the laboratory conservation of iron artifacts

➢ Jetavana Project

Excavation and Research

Research Excavation JSWMP 2017

Carrying out a comparative study with the soil layers identified earlier from the research excavations carried out in Weli Maluwa (platform of sand), carrying out a comparative analysis with the cultural and natural evidences obtained from those soil layers, Investigating whether the construction evidences in the western part of the Jetavana Stupa Salapathala courtyard, which had been identified in a previous excavation, extend towards the southern Weli Maluwa (platform of sand) and determining the history of land where Jetavana is situated using absolute chronology were the main objectives of the excavation carried out in the Southern direction of the Weli Maluwa (platform of sand) of Jetavana stupa. Research excavations were started doing geophysical research in the vicinity of the Jetavana Stupa's Weli Maluwa (platform of sand) together with the Department of Geology of the University of Peradeniya and the excavation work was completed after finding the mother rock subject to deterioration. In this excavation, pottery fragments, beads, cinder fragments, copper works, skeleton fragments, clams, tile fragments, brick remains and charcoal fragments were found.

Study of stone inscriptions in South-west part of the Jetavana Salapatala Maluwa

About 300 inscriptions have been identified in this part, and the characters of these are considered as post-Brahminical, dated to 8 BC. – 10 BC. But some of their characters were also identified as recent characters. Although the characters remain unreadable, the study of the transcribed inscriptions reveals information such as the amount of Expenditure Incurred on the grants, designations etc.

Vessagiri Cave Research Study

This research was done with the purposes of collecting basic information for future researches, identifying architectural constructions related to caves, identifying the cave construction technology and its peculiarities, reporting caves according to a specific grid map, reporing the current situation related to caves.

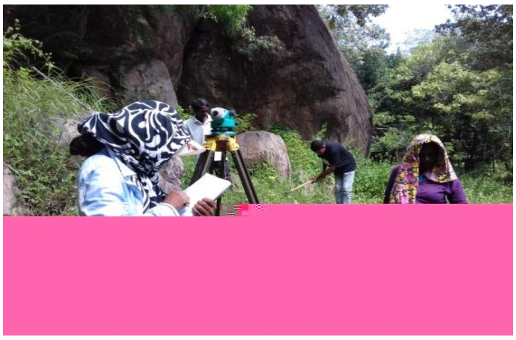
In addition, promotional activities and analysis of artifacts were carried out.

Estimated cost (Rs.) (Material and Labour)	**Expenditure incurred (Rs.) (Material and Labour)**	**Expenditure Incurred (%)**	**Physical Progress (%)**
15,810,705.00	11,476,043.00	72.6%	80.6%

Before the excavation of JSWMP 2017

After the excavation of JSWMP 2017

Copying the inscriptions of Jetavana Salapatala Maluwa



During the Vessagiri cave research

Conservation and Maintenance

Conservation of Uchchavalika Rajamaha Vihara Stupa

Since the Buddha chamber connected to the Stupa from the North direction may be a later construction and this was a hindrance in protecting the archaeological values of the Stupa, the Buddha chamber was removed with the approval of the Department of Archeology and the Central Cultural Fund and the permission of the chief incumbent and conservation work started. The four-way staircase of the dome with the octagonal platform and parts of the boundary walls, pesava, dome, were conserved.

Conservation of Vessagiriya “C” rock

The cave located under grid numbers S9, W3 in the Vessagiri monumental site was full of weeds. Accordingly, the conservation of the brick wall in the southern direction inside the cave, conservation of the brick wall in the western direction inside the cave, conservation of the cave compound and and terrace, conservation of the brick wall in the Nothern direction inside the cave, conservation of the brick wall in the Eastern direction inside the cave, conservation of the platform inside the cave, conserversion of the floor inside the cave, conservation of the foundation laid in four directions of the garden, conservation of the entrance gate and staircase in the Southern direction of the garden and landscaping were carried out.

Preservation of old plaster of Jetavana Stupa along with the preservation and maintenance works of the boundary walls of the monastery "K" was carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure Incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
58,928,763.15	38,417,419.26	65.2%	68.1%

Before conservation of the stupa pf Uchchavalika Rajamaha Vihara

After the conservation of Uchchavalika Rajamaha Vihara Stupa conservation of the stupa pf Uchchavalika Rajamaha Vihara

Before conservation of the Vessagiriya “C” Rock

After conservation of the Vessagiriya “C” Rock

Museum

In addition to this, tourism promotion programs and education promotion programs were conducted.

➢ Mahavihara Project

Excavation and Research

Excavation of Thuparama Alms Hall and excavation of the southern part of the East Entrance of the Ruwanmali Stupa was carried out here.

Estimated cost (Rs.) (Material and Labour)	Expenditure Incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
7,045,039.50	7,558,412.00	107%	104%

Conservation and Maintenance

The conservation of Sri Maha Bodhi outer boundary wall, conservation of pond no.17, conservation of the Eastern boundry wall of Maha Vihara, conservation of the boundry wall laying from Ethulu Nuwara towards Ruwanmeli Seya, conservation of the Weli Maluwa of Ruwanmeli Seya, construction of the Southern footpath of Ruwanmeli Seya, construction of the Nothern footpath of Ruwanmeli Seya, construction of the Eastern footpath of Ruwanmeli Seya, construction of the Bo square of Ruwanmeli Seya, construction of the Hevisi Mandapa (drumming hall), conservation of the building in site no. 2 ii 4, conservation of the building in site no. 2 ii 3, conservation of the building in site no. 2 ii 1, A, conservation of the building in site no. 2 ii 1 B, conservation of the building in site no. 2 ii 1 C, conservation of parts of the boundry wall in front of the Southern part of the Eastern gate of Ruwanmeli Seya, re-installation of the history plaques at Ruwanmeli Seya, Deposition of artifacts in Ruwanmeli Seya, reconstruction of the lamp shrine, landscaping of the earstern part of the Ruwanmeli Seya, construction of security guardroom, driver restroom and vehicle parking were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
85,270,732.00	48,373,119.00	56.7%	86.6%

- **Sigiriya Project**

Conservation and Maintenance

Scientific maintenance carried out on the surface of the Sigiri rock

As the remains of the palace and its garden located in extent of 1 ½ hectares on top of the rock have been damaged in various ways, the conservation was carried out under this project. Accordingly, wall no. 01, wall no. 02, wall no. 03, wall no. 04, wall no. 05, wall no. 06, and wall no. 07 were conserved.

Scientific maintenance at the water garden

Deterioration conditions visible in brick structures of the water garden were clearly identified and appropriate remedies were applied them to ensure long-term survival.

Conservation of wall paintings

The conservation of old wall paintings and plaster of Asana cave, conservation of old plaster layers in cave B4, conservation of old plaster layers in cave B14, conservation of old plaster layers in cave B15, conservation of old plaster layers of rocky arch, conservation of old wall paintings plaster layers in Pahangala, Lichen removal and regulatory activities with regards to the mirrorwall and paintings in the cave were carried out under the algae control and regulatory activities at the Lion's foot.

The granite wall of the central compound was conserved and granites were laid on the alternative road (This road which is known as the alternative road starting from the Bodhigara and the Northern gate of Sigiriya inner city, running along Malaka gardens had been made with gravel soil. The road with 12 feet width was paved with gravel and drains with one foot width were cut.)

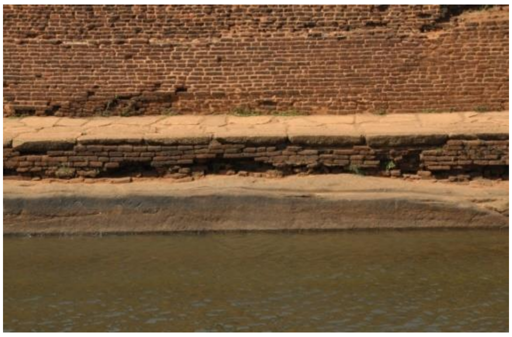
New constructions (construction of Moragahamula toilet complex, construction of the toilet complex near Western gate, construction of Apsara Cabana No.03) and maintenance activities of internal road system (gravel road, footpaths) were carried out.

Daily maintenance activities, horticulture activities and maintenance works were also carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
282,545,157.68	109,452,943.76	38.7%	59.8%

Before conservation of a staircase on the rock

After conservation of a staircase on the rock



Before conservation of walls around the Girikula Eastern Pond

Afetr conservation of walls around the Girikula Eastern Pond

During lichen removal

After lichen removal

Museum

Lectures on academic and social themes focusing onfor school students and the community under educational and cultural programs, exhibition of Vesak lanterns on Vesak Poya Day, a Poson Bhakthi Gee concert, a street drama programmes in November and December and a cultural event with the assistance of Avida Art Centre were conducted.

In addition to this, a workshop of drawing painting was conducted and replica of the Sigiriya mirrorwall has been installed enabling foreigers to write their ideas with the purpose of attracting local and foreign tourists and provision of entertrainment.

The Aligala nature tour program was conducted at Sigiriya for the tourists visiting Sigiriya and exhibitions with practical sessions were conducted with the purpose of providing more knowledge to the visitors.

➢ Polonnaruwa Project

Excavation and Research

The excavation of Tamil Great Stupa, research task of the East-West Old Street, excavation of the round boundary wall near Shiva Temple No.02, excavation of Dhananjaya Ancient Vihara Stupa, research excavation of Shiva Temple No.01, excavation of Mahathalakolaweva Image House were carried out.

Preparation of excavation reports in the Excavation Division and classification of pottery were also carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
26,370,227.00	21,194,968.92	80.4%	89.1%

During the excavation of Tamil Great Stupa

Some of the artifacts found during the East-West Old Street Research Excavation

Some of the artifacts found in the excavation of Kandegama Dhananjaya Ancient Vihara Stupa

Conservation and Maintenance

Remaining works of Eastern and Northern boundary walls of the Ethulunuwara

Repaires were entrusted to the walls after clearing the wall parts, cleaning the bricks and removing the damaged bricks of the walls.

Confirming the excavated section of the Tamil Great Stupa

It is unable to determine that whether the Tamil Great Stupa, of which excavation began in 2014, is a stupa made of bricks based on the evidence received from the excavation. Accordingly, instructions were given to properly conserve the objects found in the quarter in which the excavation was carried out.

Conservation of the Watadageya Salapathala Maluwa

Conservation works were carried out by paving stone-blocks on the lower Salapathala Maluwa at Watadageya, carrying out maintenance activities in the eastern gate area of the upper Maluwa and leveling the stone slabs which remained below the standard level having cleaning the surrounding for the smooth flow of water.

Conservation of the old pagoda of Kandegama Dhananjaya Rajamaha Vihara

The decayed brick layers were systematically removed without damaging the old bricks and a plaster of lime, tile powder and sand was applied. It was reconstructed using similar bricks to the large bead close to the stupa.

In addition, the Purageya was constructed for the excavation trenches of Tamil Great Stupa and conservation of the Mahatalakolawewa Shrine was carried out. Scientific maintenance works relating to monuments of Dalada Maluwa and Pabalu Vehera, Menik Vehera monuments, monuments and walls around Lankatilaka Vihara, monuments situated from Rankot Vehera to Baddha Seema Prasada were carried out. Conservation of the staircase at the Kumara Pond was always carried out.

Tasks such as building a temporary shelter to keep the wheelchairs of the disabled at the footpath constructed for entering the Vatadageya, construction of drainage system building a temporary granite wall to avoid soil erosion at the main gate of Vatadageya, entrusting repairs to the toilet complex at Gal Vihara, entrusting repairs to the damaged area of the parking lot at Rankot Vehera, laying drinking water pipeline from Aditya Circuit Bungalow to the main store for the employees working there and landscaping in the compound, construction of the Pahangeya of Gal Vihara Temple, entrusting repairs to the official residence of the Project Manager, painting the Project Office, completing the footpath from Gal Vihara parking lot to the staircase, floor preparation at the Gal Vihara toilet system, fixing chains around the Gal Pota and painting of such chains were carried out.

Several guardrooms at the Entrance gate, Gal Vihara, Thiwanka Pilima Ge (Shrine), Exit gate, museum and the Siyawasa guardroom were newly constructed and tasks such as renovation of the Bhikkhu Rest House at Gal Vihara Temple, Electric lightning, construction of new water tanks at Gal Vihara Temple, contruction of the toilet complex of museum, construction of a canteen at the museum, renovation of the entrance road of the Gal Vihara Temple were carried out in 2017.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
111,029,906.55	64,312,088.56	57.9%	72.2%

Before conservation of the Eastern and Nothern Boundary Walls of Ethulunuwara

After conservation of the Eastern and Nothern Boundary Walls of Ethulunuwara

After arranging the Mahatalakolawewa Image House for conservation

During the conservation of Mahatalakolawewa Image House

Before conservation of the Boundary Wall of Shiva Temple No.2

After conservation of the Boundary Wall of Shiva Temple No.2

Museum

The school children, university students, archaeologists, researchers and information seekers who visit the museums are provided with educational information and lectures/seminars have been conducted on monthly basis.

- ## Kandy Project

Excavation and Research

Digital reporting related to World Heritage Citiy, Kandy

Administration tasks relating to Kandy city are carried out based on a database not updated properly. Hence, it required to shift to digital system with the need for reporting changes which occur from time to time. Changes occurring within a 1 Km radius around the Temple of Tooth Relic were documented and reported using a digital data file. Accordingly, a report was prepared comncering the development of Kandy city and changes that occurred from prehistoric times to the present day.

Analysis of stone tools

Analysis tasks relating to the stone tools found in the research and excavation conducted in Bambaragala Archeological site in Medadumbara Divisional Secretariat, Kandy District were carried out under two stages with the expert support of Dr. Shiran Deraniyagala and Dr. Nimal Perera.

Research around Bogambara Prison Land

Formal research on Bogambara Prison which was built in Kandy city with the intervention of the Police Commissioner N. R. Sondon in A.D 1786 was carried out emphasizing several aspects. Reporting data regarding the prison accurately and formally, which is of an archaeological value, studying the architechtural features and the technique used in the construction of the Bogambara prison, to research on folklore and its sources connected with Bogambara Prison, and studying the attitudes of the prisoners through their drawings, carpentry works and prison graffiti were the primary objectives of this research.

Study of Puskolapoth (palm-leaf manuscripts)

The Puskolapoth belonging to Katarangala Raja Maha Vihara and Menikhinna Pothgul Vihara were studied with the purpose of studying Puskolapoth belonging to the ancient temples in the Central Province. Accordingly, inspection, classification, making directories, studying, copying the paintings, photographing, writing reports, computerizing of the Puskolapoth (palm-leaf manuscripts) were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
11,036,246.00	5,707,968.09	51.7%	54.4%

Conservation and Maintenance

The conservation of the preaching hall of Diyakelinawa Rajamaha Vihara, conservation of Sangawasa of Niththawela Rajamaha Vihara, conservation of the hermitage of Degaldoruwa Rajamaha Vihara, conservation of the chapter house or Pohoyageya of Asgiri Wijesundararama, conservation of the retaining wall of Polgolla Bodhimalkada Rajamaha Vihara, renovation of the Asgiri Madugalla Temple and conservation of the walls and floors of St. Paul Church were carried out.

Conservation activities such as conservation of the standing Buddha image of Hidagala Rajamaha Vihara belonging to the Gampola era, conservation of the Pelekkiya of Kataragama Temple, conservation of the Image House of Narendrasinghe Rajamaha Vihara, conservation of the Image House of Malagammana Rajamaha Vihara, and conservation of Kadigamuwa Nagawanarama Rajamaha Vihara were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
58,532,660.00	28,463,708.23	48.6%	59.9%

Museum

Medavasala Museum, Kandy organized three exhibitions under the themes of Heritage of Wall Painting Sri Lanka, Traditional Packaging Methods in Sri Lanka and the Archaeological Significance of Bambaragala and its suburbs.

- ## Dambulla Project

Conservation and Maintenance

The conservation and protection of the canvas paintings stored in the painting store of the Paintings Museum, conservation of the statues of Galkiriyawa Wanasingharama and the conservation of the paintings and statues of Dambulla Cave Temple were carried out under the wall painting conservation, and the renovation work of the Ukuwela Weligala Ancient Rajamaha Vihara Temple and the renovation of the Publication Store were also carried out under the architectural conservation.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
102,196,281.75	25,153,924.64	24.6%	34.3%

Museum

Daily maintenance activities of the museum and the activities relating to outer landscaping and maintenance were performed and lectures were organized under various themes for school students, teachers, and staff and university students.

➢ Yapahuwa Project

Excavation and Conservation

Excavation of the Pavilion or Manadapaya to the left of the Visithuru Doratuwa.

The excavation was carried out in two phases in the Southern direction of the Visithuru Sopanaya (oranate stairway) in the inner city of Yapahuwa Rock Fortress. In the first phase, it was possible to find five steps, remaining parts of a foundation of the bund, bricks and a collection of tiles, and in the second phase, the exterior stone guard wall, the interior stone guard wall, tiles and nails in different sizes were found.

Excavation of the retaining walls of Bangalapitiya

The excavations were carried out under Trench Excavation Method, Grid Net Excavation Method and Test-Pits Methods. Excavations were carried out where a few of stones are bricks, assumed to be detached from the retaining walls, were located. Pieces of pottery, pieces of Chinese pottery, iron nails, slag iron and tile remnant were uncovered as some artifacts.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
9,835,663.60	4,649,532.15	47.3%	48.4%

Before excavation of the bunds at Bangalpitiya

During the excavation of the bunds at Bangalpitiya

Conservation and Maintenance

The conservation of the boundary wall carried out under several phases. Accordingly, the outer boundary wall was conserved from the Northern boundary to the Eastern gate and from the Southern gate to the Western gate. Some places have been degraded and those places have been conserved and landscaping was conducted at the site.

Conservation of stupas in the outer city

This stupa located in Bangalapitiya monastery complex was conserved with minimal intervention, and the same bricks removed in the construction of Pesawa were used for this. The joint filling was done using a mixture of cement, slaked lime, soft sand and clay. During the excavation for conservation, evidences such as a broken clay bowl bent upside down in the middle of the stupa, the moonstone at the enterance of the stupa, the railing made of bricks on both sides of the stairway, and a floral offering table were uncovered. The conservation work here had been temporarily stopped at the end of the year.

The conservation of the outer moat, renovation of the floor and the roof of Niyadawane Cave Temple no.01, conservation of Gurugoda stupa, conservation of the staircase and the Mandapaya on the left sides of the Visithuru Doratuwa, conservation of the boundary wall around Nagolla Chantagharaya, conservation of cave D 13 and conservation of the retaining walls of Bangalapitiya were carried out and a granite wall of Dewarakkhitarama, no. of 3 guard rooms at the main gates located in the directions of East, South and West of Yapahuwa outer boundary wall, lecture hall and the VIP toilet building of Yapahuwa Project were constructed and renovation of the toilet system was completed.

The conservation of artifacts such as iron metals, stones, skeleton, wood, beads, clay, copper alloy atiquities and maintenance works were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
47,455,580.00	35,575,758.82	75%	86.6%

Before commencing scientific maintenance of the Outer Boundary Wall

After completing scientific maintenance of the Outer Boundary Wall

➢ Dambadeniya Project

Excavation and Research

Archaeological Research of Ruwangira Kanda Hermitage - Second Phase, Archaeological research of Mayuravati Rajamaha Vihara in Matiyagane (An old pagoda mound, old monastery, preachling hall, a monument assumed to be an Asanaghara and several caves were unscovered in this research) Archeological research related to the ancient clay boundary wall of Dambadeniya, and excavation of the ancient building of Ruwangiri Kanda were carried out.

The antiquities found in the excavations were conserved, registered and preserved under this project in 2017.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
6,105,225.73	5,047,648.62	82.7%	62.9%

Some of the caves recorded under the research carried out at Ruwangiri Kanda

Some of the monuments recorded under the research related to the Metiyagane Rajamaha Vihara

- ## Panduwasnuwara Project

Excavation and Research

Research related to the Detiyamulla (Mandapola) Jettatissarama

There are many archaeological sites where the place in which the temple is located close to the Pada Lake. Some of archaeological sites have been destroyed since thay have not been covered. Such archaeological sites and monuments was identified under this project.

Research for studying and identifying the architectural value of the conserved monuments in Panduwasnuwara Project.

the nameboards have been prepared for the monuments already conserved, but there are some issues regarding the identification of some places where the monuments are located. concerning this, well-supported assumptions are developed through the process of comparing areas such as Kandy, Anuradhpura, Polonnaruwa and other places where the monuments are located.

Excavation outside the boundary wall of Panduwasnuwara palace comples

This excavation was carried out as a trench excavation across the moat and two excavation sites on both sides of the entance gate under a joint project executed by the Department of Archeology and the Central Cultural Fund. It was revealed in the excavation that the rectangular part of the entrance gate and the round boundary wall were constructed at the same era, such construction have been conserved with the intervention of the Department of Archeology in the middle of the twentieth century as a remedy for the collapse that occurred more than a thousand years, however, they had been subjected to the architectural changes in the conservation.

Documentation and classification of artifacts

Documentation of the artifacts uncovered in the excavations and research conducted from 2012 upto date under the Panduwasnuwara Project of the Fund

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
1,929,897.15	1,870,841.38	96.9%	96.8%

Conservation and Maintenance

The renovation of the preaching hall of Dandagamuwa Sudarshanarama Temple and the scientific conservations such as conservation of Nathagane stupa, conservation of the Seemageya of Mandapola Mahendrarama Temple, conservation of Bopitiya Temple were carried out. Also, wall paintings conservations such as conservation of the wall paintings in Baladora Vihara, conservation of wall paintings in Bingiriya Kinigama Sugatarama Temple, conservation of the wall paintings in Pokkhani Temple, conservation of the wall paintings in Yarakawatta Shailagiri Munindrama Temple were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
33,802,129.87	25,005,313.74	74%	77.5%

➢ Kurunegala Project (Rideegama)

Excavation and Research

Research conducted relating to the road running from Amthota to Malaya Rata
Research was carried out to uncover the ancient road running from Amthota to Malaya Rata and Ambalams or wayside rest located on both sides of the road was

considered as the main evidence for this purpose. Accordingly, it was possible to uncover the shortest ancient road from Ridigama to Upcountry depending on the Ambalams and folklore.

Research on ancient caves surrounding the Ridee Vihara

A total of forty caves were identified during this research. Among them, several caves were identified as ones with symbols assumed to be cave inscriptions.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
3,089,805.14	956,427.80	31%	39.6%

Conservation and Maintenance

The conservation of the preachin hall of Maspotha Rajamaha Vihara, conservation of the stupa courtyard of Morapaya Rajamaha Vihara, Ibbagala Rajamaha Vihara Temple conservation of the shrine of Ibbagala Rajamaha Vihara, conservation of the ancient hermitage of Rideevihara under monument conservation were carried out. Construction of the Ridhivihara Publication Stall was completed under new construction and conservation of wall paintings in Rideeihara were carried out under wall paintings conservation.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
26,721,152.30	15,788,417.77	59.1%	58.2%

Before conservation of Maspota Rajamaha Vihara preaching hall

During conservation of Maspota Rajamaha Vihara preaching hall

➢ Monaragala Project

The proposed promotion activities forcusing on the Budruvagala and Maligavila archaeological sites proposed in 2016 were basically carried out executed under the Monaragala Project in 2017.

Tasks such as establishing a ticket counter on 23rd February of 2017, carrying out daily maintenance activities, drafting a proposal for creating a tourist attraction area close to Buduruvagala Lake, relocating the project office located near Okkampitiya town, in the Budruvagala premises and establishing the new project office accordingly, construction of the Buduruvagala road system, setting up tube wells with in the premises and planting cooling trees like kumbuk, divul, damba, bo, tamarind etc. were carried out.

A proposal for promotional activities relating to the Maligawila archeological site was submitted and it was expected to provide maximum facilities to local and foreign tourists. And also, lectures on history were conducted in schools.

Excavation and Research

The exploration of the placed called Kurullangala was carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
256,576.00	80,160.00	31.2%	39.5%

Conservation and Maintenance

The places to be conserved and repaired were identified.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
8,670,531.80	5,092,753.30	58.7%	77.5%

➢ Ramba Vihara Project

Excavation and Research

By the exploration of mound No.03/11, it was assumed to be a building and excavation works were carried out under the grid excavation method. In the excavation, the brick walls which can be assumed to be the north and south walls were excavated excavated down to the foundation. At the same time, a remnant of stairs, which can be assumed to be the entrance to the monument, was identified in the eastern direction. A piece of bangle, several potsherds, tiles and bricks have been uncovered during the excavation.

The evidences of 11 brick cources of the Western wall of the monument were identified in the research excavation of the monument building no. 03/III which is located in a area extending in 15 meters long and 13 meters width. The evidences of moonstone and stone steps with the Eastern entrance gate were uncovered. Two parts were identified as the antechamber and the chamber house. and several antiquities such as pieces of Buddha images, iron nails, clay lamps, clay pinnacles, pieces of poterry were discovered. Also, a chair was unearthed through the excavation of the central part of the building, and evidence are available to prove that it was plastered with lime cement and painted.

In the open excavation of the complex No.03, Several stone pillars which have fallen down, evidences for scattered bricks and some pieces of pottery and skeleton were discovered.

A research excavation was carried out in the boundary wall No. 03 and evidence were discovered relating to the Northern and Southern boundary walls. According to the evidences of the wall directing to the South, it was excavated down to the foundation and an uncarved moonstone and a remnant of stairs were identified. During this excavation pottery fragments and some iron antiquities have been discovered.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
6,213,292.50	3,625,583.12	58.4%	83.5%

Before excavation of the mound No.3/II

After excavation of mound No.3/II

Before excavation of the mound No.3/III

After excavation of mound No.3/III

Before the open excavation of No.3

After the open excavation of No.3

Conservation and Maintenance

Scientific methods of conservation were used to preserved the building located from the West of the outer boundary wall No. 03. Except the remnant of the well uncovered in the excavation, the conservation of 4 walls in the four directions and interior areas where monument can be seen were carrid out.

Under conservation task of preparation of floor plan of the Complex No. 15, tasks such as removing pieces of stones and debris in the adjoining land to the Eastern and

Nothern boundary walls of the complex, removing the mound with bricks located close to the temple's stupa and general excavation of the brick foundation near the stupa, managing water gathering places in the Image House's compound, removing unnecessary soils of the land located at the East side of the newly built stupa and landscaping activities, turfing on the ground, arrangement for proper water drainage interior part of the boundary wall in a manner that does not damage the monuments.

Monuments I, IV, and V of Complex No. 21 were maintained, and Image House No. 22, the Outer Boundary Wall, and Monuments No. 17, 10, and Monuments II, III, IV, VI, VII, and XII of Complex No. 15 were scientifically preserved.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
21,873,677.85	13,658,150.00	62.4%	77.3%

Before conservation of the outer boundary wall No.3

After conservation of the outer boundary wall no.3

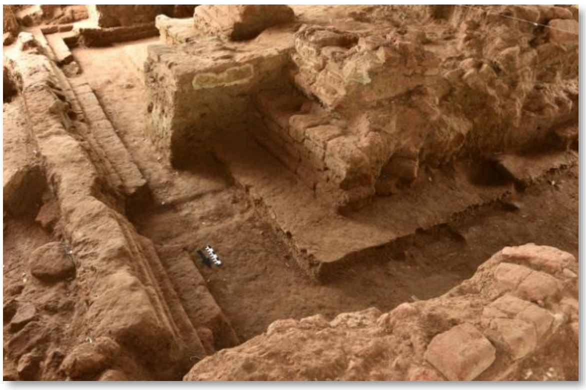
➢ Tissamaharama Project

Excavation and Research

During the second phase of excavating Yatalaya Asanaghara, evidence of brick walls was discovered along with antiquities such as pottery, animal skeletons, stone artifacts, copper objects, beads, coins, and slag iron, including a complete cow skeleton.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
7,577,255.25	5,770,485.01	76.2%	79.6%

Before excavation of the building where Yatalaya Asanagharaya is situated



During excavation of the building where Yatalaya Asanagharaya is situated

Some of the antiquities found after the excavation of the Building where Yatalaya Asanagharaya is situated

Conservation and Maintenance

Conservation efforts were completed for Pohoyageya and Yatalaya Asanaghara, along with tasks such as the construction of the side wall at the entrance road to Chantagharaya, roof renovation at the Tissa Vihara hermitage, reconstruction of the Wahalkada façade of Tissa Rajamaha Vihara, construction of a smithy, and the renovation of Ramakrishna Madama. Additionally, the Sadandagiri Information Centre and sanitary rooms were established, and laboratory conservation activities were performed.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
42,012,952.92	27,141,377.43	64.6%	105%

Before conservation of the Western Boundary Wall

After conservation of the Western Boundary Wall

After conservation of Pohoyageya

After conservation of the roof of the Tissa Vihara Hermittage

➢ Galle Project

Excavation and Research

Western Maritime Archaeological Research

Western Maritime Archaeological Research focused primarily on the region from Panadura to Colombo, where previously identified locations from 2014 were re-examined, and new information was verified, including the documentation of several previously unrecorded vessels.

Four Barges Site

A boiler could be seen on one of the three identified vessels that were no more than 20 meters in length and one vessel could be identified as being destroyed.

Lotus Barge Vessel

It is a small steam powered ship with 21.65 meters in length and 06 meters in width. Here was a boiler, and even though the front part was broken, the later part was destroyed in minimum level. The boiler and the part of the vessel's engine could be clearly identified, and this belonged to the type of ships known as barge.

Battery Barge Vessel

It is a steam powered ship with 19.36 meters in length and 3.5 meters in width that is believed to have sunk in the 19th century. Only one boiler could be seen here.

North Western Maritime Archaeological Research

Kudawa Vessel

The North Western Maritime Archaeological Research included the "Kudawa Vessel," located about 400 meters from the Kudawa beach, but neither residues nor the exact location of the ship could be found despite several days of measurement due to poor water visibility.

Broben Anchor Site

The "Broben Anchor Site," located at a depth of about 12 meters along the Southern coast of Kudawa, was a small-sized anchor split into two.

Reef Anchor Vessel

It is a small sized anchor buried in the sea about 12 meters deepth. Measurements were taken for the plans.

Anchor Point Roof

This is a quite large anchor and located in the sand in the middle of the riffle rich with fish to the North of the coast-line of Kudawa, and this anchor looks old compared to other anchors found in Sri Lanka.

Kudawa Large Anchor

This anchor was located at a distance of about 1-2 km from Kudawa beach and according to its size, it has been concluded that this anchor was used for a large vessel.

Uchchamune Anchor

A part of this anchor, which is located slightly from the coast-line to the area of Uchchamune, is buried in the sand at the bottom of the sea, while the rest is raised up. Measurements, photos and videos were taken to plan the elevated section.

Research in Sinnapadu Area

Cannon Site

Based on the reseaches conducted based on the GPS data of this area, about 05 iron pipes with a length of about 1.92 meters which were slightly buried in the sand were found and submitted to the laboratory for testings.

Norochchole Large Anchor

This huge anchor was found in this area in front of Norochchole Power Plant.

Stone Anchor

It is an anchor made of stone with a rectangular shape. There are two rectangular holes to the non-opposite directions in its four sides which were used to fasten the wood to the anchor.

Excavation of Mulativu Ship and Research of Northern coast-line

The research activities of this ship were started from 2013 and were further carried out in 2017. Even though the reports stated that tea leaves were carried on this ship samples were taken for further examination. The ship was excavated to a depth of 2.2 meters for further research and white porcelain parts, glass parts used for the ship's windows, glass bottle parts, and some tiles were found.

Mulativu Rice Ship

This 100-meter-long ship found at a distance of 03 kilometers in the North from Mulativu city and from South-east from the Ship named Fara 03 was used to transport goods between Colombo and Jaffna during the war.

Mulativu Bicycle ship

This ship which was sunk by the terrorists while transporting the essential food needed by the civil people during the war, is a ship with a length of about 100 meters. Here a large number of motorcycle spare parts, bags filled with various materials, different types of tires could be identified.
Research of Southern coast-line

Malabar Ship (Polkote)

The front part of this ship which is 59.90 meters in length was broken and during the subsequent examinations, a part of 08 meters in length was found. Accordingly, the total length of the ship is about 68.49 meters. During the surface research related to the ship, a brick with inscription, part of a porcelain bowl, and two pieces of glass were discovered.

Site 25

This steam-powered ship which is about 98 meters in length, was divided into parts and measured. The hull was located close to the ship and parts such as windows could be identified.

Iron wreck Site No. 01

This ship which is about 12 meters in length, has been broken into many parts. Iron fragments of the ship are scattered, antiquities such as an inscribed bottle, copper plates and boilers have been discovered.

Research of Eastern Coast-line

Maritime research around Kayankeni

The completion of the measuring works of Pasikuda No. 04 ship and Batticaloa No. 02 ship which started work in 2016, examination of an aeroplane reported to be 07 kilometres away from Pasikuda beach, related to the period of World War II, launching formal researches on the stone bridge in Kayankeni lagoon and surrounding archeological residues along with relevant recording tasks, inspection of sunken ships or residues reported to be on Kadiraveli and Batticaloa coast-line, investigation of the undisclosed ruins and archeological residues in the area between Kayankeni and Kotivigala were carried out.

Maritime Research around Trincomalee

Conducting of diving activities in search of archaeological residues in the seabed at the foot of Koneshwaram Point, conducting and reporting diving activities in connection with World War II sunken aeroplane, ships and floating Doc, inspection and reporting of sunken ships in Uppuveli and Irakkandi area were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
14,812,679.15	8,504,550.43	57.4%	74.9%

Four Barges Ship

Exploring the Lotus Barge Ship

Research works ae the Iron Wreck Site No.o1

Mulativu Bicycle Ship

Excavation and Research

The conservation of the Marine Archaeology Museum building, the floor of Kataluwa Purvarama Vihara, the Sangawasa building of Dodanduwa Sri Shailabimbarama Maha Vihara, Rathgama Gananandarama Vihara, the side wall of Kaluwella Vardharama Vihara, and the preaching hall of Balapitiya Subhadrarama Vihara were carried out, including the preservation of wall paintings at Katalua Purvarama Vihara. The conservation of iron metal antiquities, wooden antiquities, brick and glass antiquities, silver coins and other antiquities found in the excavations were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
24,251,952.00	12,304,241.16	50.7%	76.6%

During conservation of the floor of Kataluwa Purwarama Vihara

During conservation of the Sangawasa building of Dodanduwa Shailabimbarama Maha Vihara

➢ Matara Project

Excavation and Research

Research of historical and archeological sites in Matara district was conducted and 16 Divisional Secretariat Divisions were explored. Accordingly, the monuments that are being destroyed due to natural and human activities were identified and further conservation works was started.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
3,332,987.55	1,452,425.90	43.6%	42.4%

Conservation and Maintenance

The Image House of Weligama Agrabodhi Vihara, the preaching hall of Ahangama Giviyapana Jayasumanarama Vihara, the library of Mahamanthinda Pirivena, the Avasageya of Mirissa Weheragalla Samudragiri Vihara, the floor of the Image House of Kottagoda Sudarshanabimba Ancient Vihara and the lamp-wall of Hitthetiya Rajamaha Vihara were conserved.

The consevation of the wall paintings at Mirissa Samudragiri Vihara, Veheragalla Smudragiri Vihara, Gandara Ancient Vihara, Kananke Rajamaha Vihara were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
49,115,604.50	20,861,380.32	42.4%	71.1%

After conservation of the Image House of Weligama Agrabodhi Vihara

After conservation of the Avasageya of Mirissa Veheragalla Samudragiri

Before conservation of the wall paintings of Mirissa Veheragalla Samudragiri Vihara

After conservation of the Wall paintings of Mirissa Veheragalla Samudragiri Vihara

- **Gampaha Project**

Excavation and Research

In the researches carried out in the vicinity of Danavkanda and its 900-acre area, 21 archaeological sites and monuments were identified.

The exploration carried out in an area of about 1 ½ kilometers along the Hamilton Canal identified several monument which were distinguished as churches, temples and other monuments.

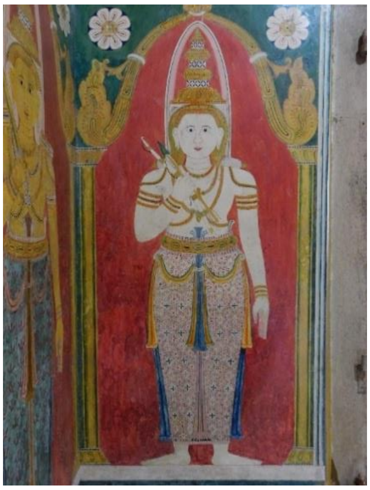
Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
2,772,435.00	771,450.34	27.8%	37.7%

Conservation and Maintenance

Additional conservation work was conducted on the plaster bursts of cracked and degraded wall paintings and statues at Heiyantuduwa Rajamaha Vihara, including the restoration of damaged color layers, filling of cavities, and reconstruction of hair curls and the robe on the statues.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
2,418,660.00	971,955.00	40.2%	50.7%

Before conservation of the wall paintings of Heiyantuduwa Rajamaha Vihara



After conservation of the wall paintings of Heiyantuduwa Rajamaha Vihara

➢ Kagalla Project

Conservation and Maintenance

Renovation of the Eraminigammana Tampita Vihara and its foundation was carried out, and it was identified that the old preaching hall of Sri Shailatalarama of which the plaster appied on the wall has been cracked and damaged, roof tiles are decayed, and the floor of the building has become untidy, is to be conserved.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
1,692,168.80	1,097,998.86	64.9%	64.9%

➢ Colombo Project

Conservation and Maintenance

The tasks such as construction of a retaining wall near the Pohoyageya and Vihara Mandiraya of Beruwala Sapugoda Sri Maha Vihara, preparation of status reports and estimates for the conservation of Payagala Samanakkanda Ancient Vihara Mandira and the Avasageya of Pokunuvita Kitsiri Mevan Rajamaha Vihara and conservation of wall paintings in Kolonnawa Rajamaha Vihara were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
3,030,547.50	1,587,041.55	52.4%	94.3%

Special Projects

The tasks such as preparation of the reports for the renovation of the Avasageya and the preaching hall of Sedawatta Veheragoda Ancient Rajamaha Vihara and the Vihara Mandiraya of Kollupitiya Walukarama Maha Vihara, construction of a new Sangawasa building at Wadduwa Sri Samudrarama Vihara, renovation of Kalutara Holy Cross church and Rajagiriya siriamara Vihara, preparation of archaeological reports observing 14 religious places in Colombo and Kalutara district under the first phase of development of 150 religious places, preparation of archaeological reports observing 131 religious places in Colombo and Kalutara district under the first phase of development of 1000 religious places were carried out.

➢ Ibbankatuwa Project

The antiquities excavated from the Ibbankatuwa megalithic cemetery site under the Dambulla project 2015 were conserved, completing the preservation of 55 artifacts.

➢ Badulla Project

Conservation and Maintenance

The construction of two buildings in order to continue traditional medical practice conserving the traditional hospital and medicine store belongs to Adivasi village (Indeginoius people), construction of the protection wall of Valapane Nildandahinna Tibbatugoda Sri Sudarshanarama, conservation of the old staircase and railing walls of Vilwala Rajamaha Vihara and commencement of Dambana water project site were carried out.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
8,870,550.00	5,151,007.30	58.1%	69.1%

Before conservation of the hospital belonging to the Adivasi village

After conservation of the hospital belonging to the Adivasi village

During conservation of the old staircase and railing walls of Vilwala Rajamaha Vihara

After conservation of the old staircase and railing walls of Vilwala Rajamaha Vihara

Jaffna Project

Excavation and Research

The excavation of Kattukkareikulam, Varamarachchi, and Sangiyam Garden, along with the excavation of Kantarodei and Jaffna Fort Dutch Temple, were also conducted. The temple, heavily damaged during the war, was the subject of research excavations to identify ground activity and soil layers, resulting in the discovery of rock remnants, corals, bricks, tiles, porcelain, bronze, fabric, and gunpowder.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
14,471,320.91	2,813,348.50	19.4%	80.5%

Conservation and Maintenance

Thev conservation of Jaffna Fort was mainly carried out. In addition, the Jaffna Naguleshavaram Madama, Poonahari Hindu Temple, Jaffna Queen's Palace and the Dutch Church at Jaffna Fort were renovated. The Dutch hospital in the Delft island was repaired.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
23,689,034.75	7,996,877.00	33.8%	31.4%

Ape Gama Special Project

Apegama Special Project, which was assigned to the Ministry of Education by the Special Gazette No. 1933/13 dated 21.09.2015 of the Democratic Socialist Republic of Sri Lanka was entrusted to the Central Cultural Fund dated 16.06.2016. Since then, Ape Gama has been executed as a special project carrying out administrative task of the Central Cultural Fund. A traditional village, various craft stalls are available and hall facilities can be obtained after reservations are made.

Ape Gama project has incurred Rs. 23,395,870.31 for development activities and generated Rs. 3,899,000.00 in 2017.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
18,092,361.65	8,057,013.52	44.5%	53.5%

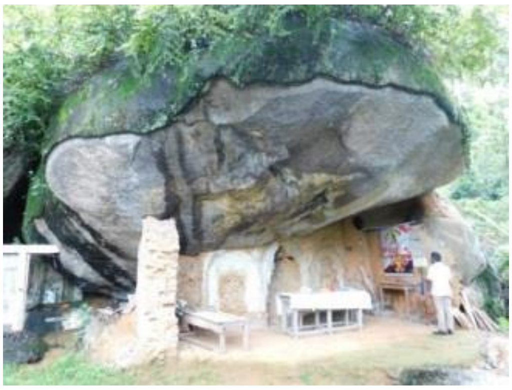
➢ Ratnapura Project

Excavation and Research

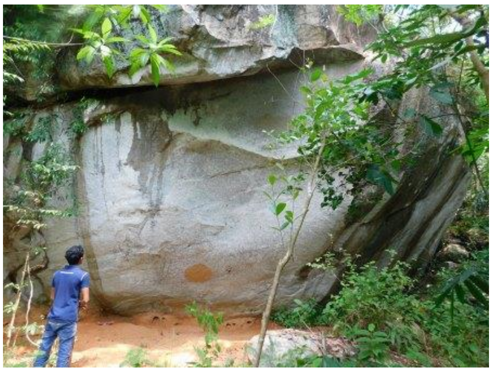
Research works were carried out in the Divisional Secretariat Divisions of Aheliyagoda, Kuruvita, Ratnapura, Alapata and Nivithigala under the first phase and the records were kept under the categories of Rajamaha Viharas, ancient Viharas, rock caves, Historical fields (Ruin Sites), Temples, Cave Viharas, residences, Historical Environmental fields, construction in the the colonial era, Piriven Vihara.

Workshops, exhibitions and conferences focusing various sectors such as school students, officers of government institutions were conducted and anthropological studies based on the villages of Alutnuwara and Kumbalgama in the Balangoda area were done.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
3,732,770.00	2,613,703.00	70%	76.9%



Some monuments reported in Ratnapura Divisional Secretariat

Some monuments reported in Aheliyagoda Divisional Secretariat

Conservation and Maintenance

Wall paintings of Ratnapura Maha Saman Temple were conserved and the archaeological reports were prepared in relation to phase 1 and phase 2 of the conservation of the Vehera Vihara.

Estimated cost (Rs.) (Material and Labour)	Expenditure incurred (Rs.) (Material and Labour)	Expenditure Incurred (%)	Physical Progress (%)
4,637,691.50	609,091.00	13.1%	21%

- **National Replica School (Bataleeya)**

Study Unit

Students are enrolled in the courses conducted by the Replica School subject to a two-year academic period and provide them with theoretical and practical knowledge.The replicas created during those two years shall belong to the institute.

The students had to go to the institutes where such handycrafts were made for practical training. Accordingly, the students were sent to Waragoda for ceramic creations, Yatianthota for wood carvings, Nattarampotha for brass creations and Matale for Laksha creations. In addition, lectures and workshops were conducted.

Production Unit

Replicas are produced using materials such as cement, fibre, wood, stone and brass and those replicas are sold at the publications and replica shops maiuntained by the Central Cultural Fund.

Sales Unit

Upon the requests received from the Central Cultural Fund and external establishments, pandols/ displays, decorations, commemorative items, stage decorations are created and exhibition stalls, where replicas can be displaced, are conducted. Accordingly, the total revenue generated from sales in 2017 is Rs. 4,280,242.30.


Students who are engaged in academic activities


During the process of replica production

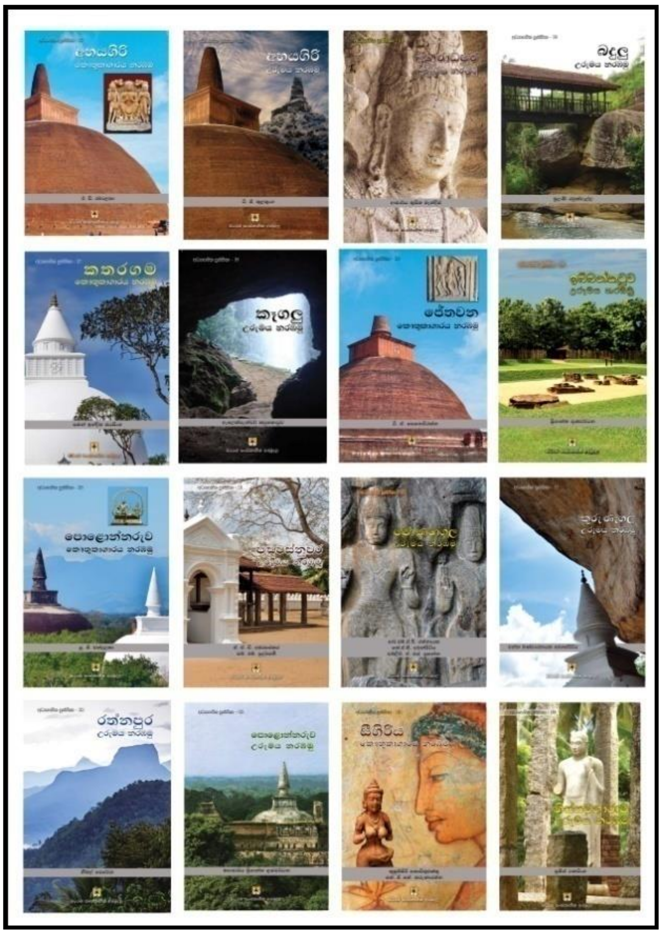
➢ Publication Unit

The Publication Unit prints all reports on excavation and conservation, pamphlets, guide books, academic books, posters, picture postcards, sculpture books etc. which are published by the Central Cultural Fund, and local and foreign tickets along with the publications received from the external establishments.

This unit consist of the Photography Section and Documentation section, these sections photograph and video the events related with different kinds of activities carried out by the Central Cultural Fund.

This unit also consists of the Geological Research Section and Microbiological Research Section, and these sections provide support related to Excavation and Conservation activities by carrying out various research and exploration activities. Researches were conducted at Anuradhapura Ashokarama Samadhi Buddha statue, Polonnaruwa Gal Vihara, Kurunegala Waraka Weladu Vihara and Sigiriya (Sigiriya Mirrorwall and Sigiri frescoes).

The Conservation and Indexing Unit - Puskolapoth (palmleaf manuscripts) carries out its activities related with conservation of Puskolapoth in the temples located through out in Sri Lanka. Accordingly, conservation of puskolapoth which are available in Kelaniya Vidyalankara Pirivena, Yatagama Nalawanarama Ancient Vihara, Pallewela Alokarama was carried out in 2017.



Some of the printed books

➢ Religious and Art Affairs Division - Head Office

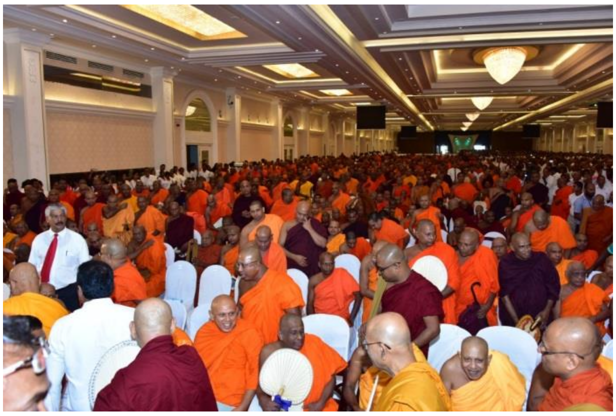
The Religious and Art Affairs Division of the Central Cultural Fund was established in July 2017 under the guidance of Prime Minister Mr. Ranil Wickramasinghe, with the objective of developing and conserving over 13,000 religious sites across Sri Lanka.

Accordingly, funds were provided for the following projects.

- Project for developing and conserving 150 religious places
- Project for developing and conserving 815 religious places
- Exchange program of promoting religious and cultural activities within Sri Lanka and abroad - Phase 01
- Granting for Katina Pinkam, processions, ordination of children into Buddha Sasan, cremation, establishment of Buddhist institutions etc.

  Assistance for the procession of Ridi Vihara, Mihindu procession of the Panadura Dibbaddara Narampitiya Sri Amaramuna Vihara, the Katina Pinkama of the Wellampitiya Veheragoda Ancient Vihara in Wellampitiya Sedawatta, cremation ceremony of venerable Habarakada Indarathana were provided and financial assistance was given for the alms-giving of Kataragama Upali Darmashrama Vihara under this project.
- In addition, exhibitions were conducted to evaluate quality artworks, various art festivals were organized, and special projects were undertaken for the welfare of artists.

A photo taken during the exchange program to promote religious and cultural activities within Sri Lanka and abroad

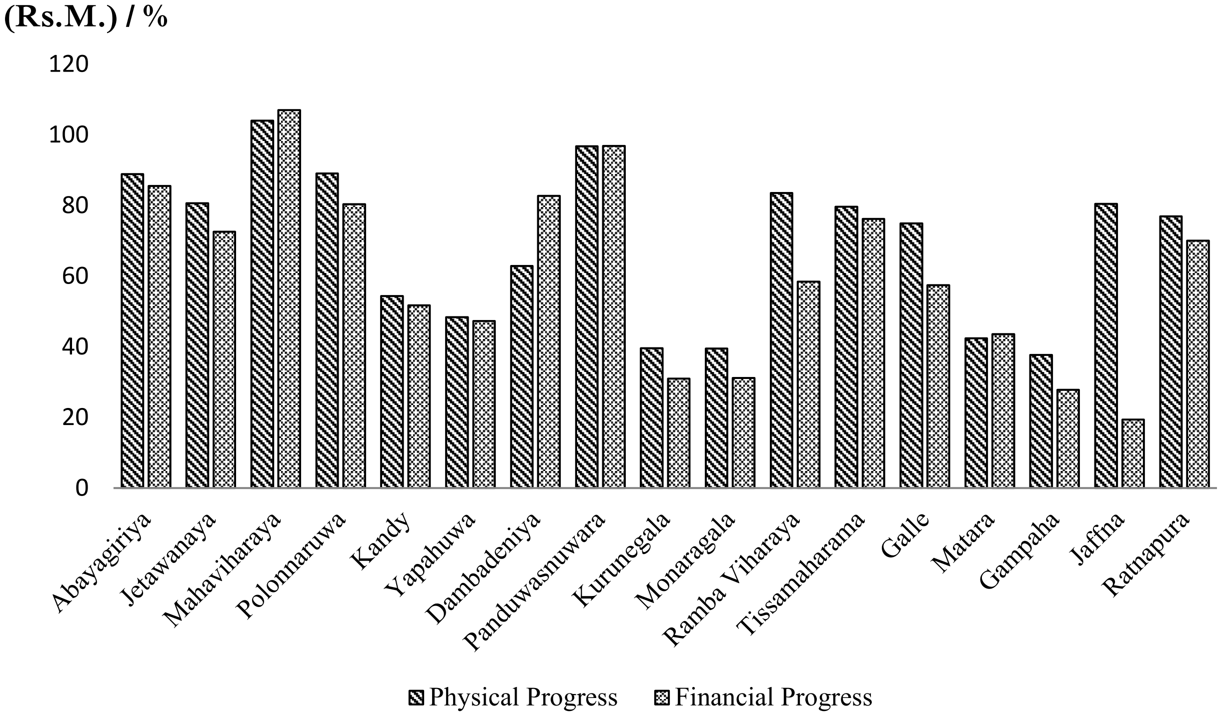


Some photographs taken at the Sasunodaya National Program

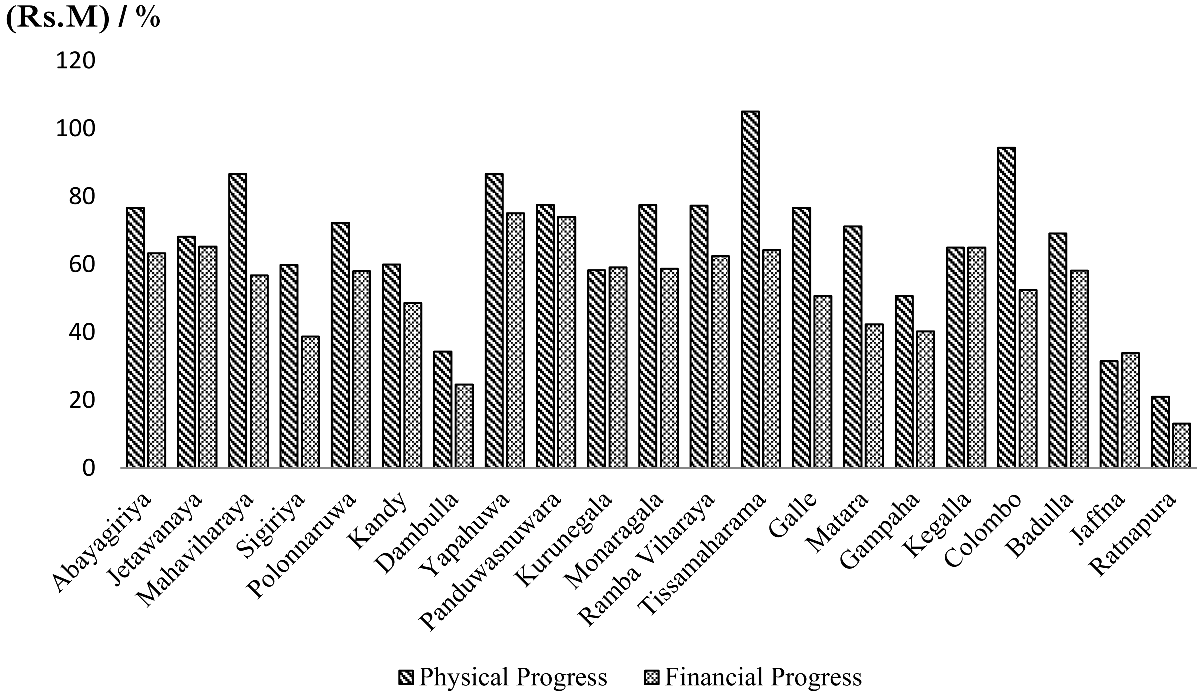
Physical and Financial Progress of the Projects

Physical Progress

Excavation and Research



Conversation and Maintenance



2.3 Challenges and future outlook

Challenges

By way of developing, restoring and preserving of cultural and religious monuments in Sri Lanka, it is expected to bequeath such heritage to future generations. When carrying out functions relating to preserving the archaeological sites and monuments within the respective areas under the projects executed by the Central Cultural Fund throughout Sri Lanka, many challenges and issues are faced and encountered. Those challenges and issues are as follows.

- There is a growing tendency for happening distruction and degretion in the archaeological sites and where the monuments are located due to many human activities with the development of settlements in the vicinity of such places in the present.
- Weaknesses in the security systems
- Various religious practices followed by people living in such areas and the cultural issues
- Myths in the community and not being aware
- Lack of expertise knowledge
- Vacancies in the approved cadre
- Practical issues arising when seeking approval for urgent development projects
- Natural disasters and harm caused by animal

Future Outlook

The main task is to plan for the future activities strengthening the efforts made to achieve the objectives of the Central Cultural Fund while overcoming the challenges faced in a successful manner. Accordingly,

- Continuous conservation of archaeological monuments located in the vicinity of sacred cities; Anuradhapura, Polonnaruwa and Sigiriya World Heritage and carrying out maintenance activities.
- Continuous conservation and maintenance works which are being done so far through the island wide projects of the Central Cultural Fund.
- Updating information in the relevant sources following the archeological excavation and research works.
- Development and provision of infrastructure for local and foreign tourists
- Development and conservation of Buddhist, Hindu, Islamic and Catholic religious places located throughout Sri Lanka
- Establishment of programmes to evaluate the artworks of artists who have contributed to filed with quality artworks
- Establishment of programmes to promote religious and cultural activities within Sri Lanka and abroad.
- Production of replicas for sale and carrtying out tasks related to printing and selling publications.

2.4 Short-term and long-term actions to be implemented for increase the performance of the Fund in future

1. To educate the community about the importance of preserving archaeological sites and monuments
The tasks such as organizing various activities and workshops on the preserving of archaeological sites and monuments with the participation of the public, school students and university students, conducting awareness programmes related to the discipline of Archaeology, conducting various workshops and lectures in schools with a view to enhancing the knowledge on Archaelogy for school students, conducting exhibitions and increasing the no. of promotional activities for local and foreign tourists, conducting various lectures, workshops and programmes to provide accurate knowledge and information to guides in order to prevent the dissemination of wrong information about archaeological sites, printing and distributing pamphlets in various languages containing accurate information about archaeological sites, publishing archaeological information in a more attractive manner using the internet and conducting exhibitions were carred out.

2. Execution of field exploration and research projects to identify new archaeological sites

3. Conducting workshops and programme throughout the year with a view to obtaining more effective service by the staff of the Central Cultural Fund

4. Guiding towards to enhance employee welfare

5. Taking measures to improve sanitary and infrastructure facilities for local and foreign tourists visiting archaeological sites

6. Development of infrastructure in project offices

7. Enforcement of existing laws as situpulated, which have been imposed for the prevention of the various harmful destructions and theft of antiquities and treasures related to archaeological sites, and cmaking new laws

8. Expansion of excavation and conservation works carried out at archaeological sites

03. Total Financial Performance in the year

03.1 Statement of Financial Position

CENTRAL CULTURAL FUND
STATEMENT OF FINANCIAL POSITION
AS AT 31st DECEMBER 2017

ASSETS	Notes	2017	2016
CURRENT ASSETS		Rs.	Rs.
Cash & Cash Equivalents	1	170,189,164	139,070,261
Receivable	2	307,934,960	143,494,122
Inventories	3	114,990,282	77,602,071
Investments	21	4,152,257,753	2,903,502,450
		4,745,372,160	3,263,668,903
CAPITAL WORK IN PROGRESS		84,067,519	20,541,024
NON CURRENT ASSETS			
Receivables	4	180,852,913	175,536,423
Foreign Funded Projects- Katharagama	9 ii	676,432	676,432
Property, plant & Equipments	5	933,362,394	954,780,870
Gratuity Investments	22	685,741,723	691,102,852
		1,800,633,462	1,822,096,577
TOTAL ASSETS		6,630,073,141	5,106,306,504
LIABILITIES			
CURRENT LIABILITES			
Payables and Accruals	6	212,118,009	140,041,140
NON CURRENT LIABILITES			
Provision for Gratuity	7	680,154,693	678,031,282
Special Funded Projects	8	17,152,874	16,821,196
Foreign Funded Projects	9 i	4,817,900	4,849,969
TOTAL LIABILITIES		914,243,476	839,743,587
NET ASSETS		5,715,829,666	4,266,562,917
CAPITAL CONTRIBUTED BY			
Capital Reserves		428,110,000	429,160,000
Assets Revaluation Reserves		-	251,414
Foreign Resource Fund		226,754,060	248,050,137
Accumulated Surplus/(Deficit)		5,060,965,605	3,589,101,366
		5,715,829,666	4,266,562,917

The Accounting policies on page 3 to 9 and Notes on pages 17 to 35 from and integral part of these Financial Statements.
The Board of Directors are responsible for the preparation and presentation of these Financial Statements.
These Financial Statements were approved by the Board of Directors and signed on their behalf.

Hiruna Fernando
Director Finance
Central Cultural Fund

Prof. P. Gunawardana
Director General
Central Cultural Fund

J.J. Rathnasiri
Secretary
Ministy of higher Edu. & Cultural Affairs

Prof. P.B. Mandawala
Director General
Dept. of Archeology

Prepared By -
M.G Ariyarathna
(Asst.Accountant)
Central Cultural Fund

H.M.K.Herath
Working Director
Central Cultural Fund

CENTRAL CULTURAL FUND
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31st DECEMBER , 2017

	Note	2017 (Rs.)	2016 (Rs.)
Income			
Tickets Sales	10	3,829,262,911	3,445,925,208
Contribution from Replicas Sales	11	4,639,492	2,608,009
Contribution from Publication Sales	12	15,124,620	8,846,068
Contribution of Printing	13	17,894,468	13,155,989
Income from Investments		497,842,926	233,863,909
Deffered Income		22,597,491	27,097,930
Other Income	14	40,191,882	26,563,180
Total Income		4,427,553,789	3,758,060,292
Expenditure			
Wages, Salaries,& Employee Benefits	15	1,670,648,852	1,367,626,547
Gratuity		46,833,793	51,209,952
Depreciation	5	103,387,124	110,494,226
Sales Promotion and Public Relations		20,819,224	10,943,554
Supplies and Consumable Used	16	203,467,193	190,157,421
Repaire of Property, Plant & Equipments	17	52,266,602	38,773,040
Contractual Services	18	97,344,858	74,347,011
Finance Cost		450,457	344,232
Audit Fees		500,000	500,000
Bonus	19	26,227,125	27,261,401
Other Expenses	20	734,073,016	189,568,606
Exchange Rate Variance		(287,095)	
Total Expenditure		2,955,731,149	2,061,225,988
Surplus/(Deficit) for the year		1,471,822,640	1,696,834,303

CENTRAL CULTURAL FUND

CASH FLOW STATEMENT FOR THE YEAR 31st DECEMBER , 2017

	2017 Rs.		2016 Rs.	
Cash Flow from Operating Activities				
Surplus/(deficit) for the year		1,471,822,640		1,696,834,303
Adjusments for non cash movements				
Depreciation	103,387,124		110,494,226	
Amotisation	(22,597,491)		(27,097,930)	
Profit on disposal of fixed assets	(2,637,855)			
Write-off stock	499,368			
Exchange variance	(147,300)			
Interest income	(497,842,926)		(233,863,909)	
Provision for Gratuity	46,832,843	(372,506,236)	51,209,952	(99,257,661)
Operating result before changes in items of working capital		1,099,316,404		1,597,576,642
Changes in work in capital				
Increase in Short term Receivables	(133,637,642)		73,655,567	
Inventories	(37,388,211)		3,022,655	
Payment of gratuity	(44,708,083)		(31,918,092)	
Payables and Accruals	72,076,894	(143,657,042)	63,053,369	107,813,499
Net Cash Generated from Operation Activities		955,659,362		1,705,390,141
Cash Flows from Investment Activities				
Increase in Long term Receivables	(77,343,891)			
Acquisition of PPE	(54,296,866)		(99,684,366)	
Capital WIP	(59,534,127)		(24,256,652)	
Sale proceed of fixed assets	2,637,855			
(Increase)/Decrease in investments	(1,100,000,000)		(1,600,000,000)	
Investment Withdrawals	362,736,224		100,000,000	
Net cash used in investing activities		(925,800,805)		(1,623,941,018)
Cash Flows from Financing Activities				
Accumilated Surplus	854,616			
Special funded projects	395,470		8,014,311	
Foreign funded projects	10,260		482,631	
Cash used in financing activities		1,260,346		8,496,942
Net cash increase in cash and cash equivalents		31,118,903		89,946,065
Cash and cash equivalents at the beginning of year 2017		139,070,261		49,124,196
Cash and cash equivalents at the end of year		170,189,164		139,070,261

Statement of Changes in Equity
for the year ended 31st December 2017

	Accumulated Fund	Capital Reserves	Revaluation Reserves	Foreign reserve Fund	Accumulated Surplus	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 01/01/2016	19,944,705	16,064,386	444,422,000	286,249,552	1,870,227,421	2,636,908,064
Prior year adjustments	(19,944,705)	414,397,614	(439,670,732)	(16,903,338)	22,039,642	(40,081,520)
Add:-Surplus for the year	-	-	-	-	1,696,834,303	1,696,834,303
Transfers to/from	-	(1,302,000)	(4,499,854)	(21,296,076)		(27,097,930)
Balance as at 31/12/2016	0	429,160,000	251,414	248,050,137	3,589,101,366	4,266,562,917
Add: Surplus for the year 2017	-	-	-	-	1,471,822,640	1,471,822,640
Prior year adjustments					41,600	41,600
Transfers to/from		(1,050,000)	(251,414)	(21,296,076)		(22,597,491)
Balance as at 31/12/2017	0	428,110,000	0	226,754,060	5,060,965,605	5,715,829,666

03.2 Audit Report on Financial Statements

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. CAS/B/CCF/1/17/78	මබේ අංකය / உமது இல. / Your No.	දිනය / திகதி / Date 24 January 2019

The Director General,
Central Cultural Fund.

Report of the Auditor General on the Financial Statements of the Central Cultural Fund for the year ended 31 December 2017 in terms of Section 9(4) of the Central Cultural Fund Act, No. 57 of 1980.

The audit of financial statements of the Central Cultural Fund for the year ended 31 December 2017 comprising the statement of financial position as at 31 December 2017 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 9(2) of the Central Cultural Fund Act, No. 57 of 1980. My comments and observations which I consider should be published with the Annual Report of the Fund in terms of Section 9(4) of the Central Cultural Fund Act appear in this report.

1.2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI-1000-1810). Those standards require that I comply with ethical requirements and plan and perform the

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අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව   இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.   No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
+94 11 2 88 70 28 - 34   +94 11 2 88 72 23   ag@auditorgeneral.gov.lk   www.naosl.gov.lk

audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Fund's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1.4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Central Cultural Fund as at 31 December 2017 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

The following observations are made.

(a) Sri Lanka Public Sector Accounting Standards No.01

(i) According to the Section 29(c) of the standard, the disclosures had not been made in the financial Statements such as nature of the respective funds, the year of fund received, the purpose of fund received relating to 11 special funded projects amounting to Rs.9,138,563 had shown under non-current liabilities, 05 foreign funded projects amounting to Rs.4,817,900 and 01 foreign funded project amounting to Rs. 676,432 had shown under non-current assets.

(ii) The disclosures had not been made in the financial statements according to Paragraph 29(c) of the Standards relating to 2,139 antiquities which legal ownership were being vested to the Department of Archaeology were existed in the Fund as at 31 December 2017.

(b) Sri Lanka Public Sector Accounting Standard No.02

(i) Although the investments have 03 months or less maturity period should be identified as cash and cash equivalents according to Paragraph 09 of the Standard, the short term investment valued at Rs.633,450,476 and pretty cash amount in the Head Office of Rs.225,217 had not been shown under cash and cash equivalents.

(ii) A sum of 1,460,000 US Dollars valued at Rs. 221,059,900 were invested in Fixed Assets during the year under review had been shown in working capital changes under Operating Activities instead of record as cash outflow from Investment Activities in the cash flow statement.

(c) Sri Lanka Public Sector Accounting Standard No.06

Even though the disclosures shall be made about events to be identified according to Paragraph 29(i) of the Standard and events of material, non-adjusting category occur after the reporting date according to the Paragraph 28, the material effects had occurred relating to exchange rate transections of the Fund due to continuous increase in exchange rate values prevailing as at 31 December 2017, it had not been discoursed in the financial statements.

(d) Sri Lanka Public Sector Accounting Standard No.07

(i) According to the Paragraph 65 of the Standard, as the result of useful life of the non-current assets had not been reviewed annually, although motor vehicles with a cost of Rs. 126,292,230 and buildings of Rs. 16,867,630 were fully depreciated, continue to be used. Accordingly, action had not been taken to revise the estimated error in accordance with Sri Lanka Public Sector Accounting Standards No.03.

(ii) Depreciation of an asset begins when it is available for use and depreciation of an asset ceases when the asset is derecognized according to the Paragraph 69 of the Standards. However contrary to that, the fixed assets totalling Rs.81,968,622 purchased during the year under review had been depreciated for entire year disregarding the date of ready to be used by following the policy of fully depreciate of Property Plant and Equipment in the year of purchase and no depreciation are made in the year of disposal of respective assets by the Fund.

(e) Sri Lanka Public Sector Accounting Standard No.09

According to the Paragraph 15 of the Standard, even though the Inventories shall be measured at the lower of cost and net realizable value, contrary to that, closing stocks in 06 projects had been shown as Rs.10,441,493 in the financial statements by directly evaluating to its selling price.

2.2.2 Accountings Policies

The following observations are made.

(a) Although basis of valuation of publications, replicas and consumable materials only had shown in the financial statements, the basis of valuation of stocks of tickets had not been disclosed in the financial statements.

(b) The accounting policy following by the Fund relating to provision for doubtful debts had not disclosed in the financial statements and doubtful debts amounting to Rs. 1,964,833 had been provided without review of outstanding debtor balances amounting to Rs. 3,388,452 were being existed since more than 05 years.

(c) Provisions had been made for post-employment benefits from the year under review by the Fund. Even though a policy must be prepared for provisions made on post-employment benefits according to most recent pronouncements of other standard-setting bodies such as increase of employees' salary in future, discount rates, employees' turnover and other actuary assumptions according to the Paragraph 15 of the Sri Lanka Public Sector Accounting Standard No.03 for calculate the amount of provisions made relating to the year, a provision totalling Rs.680,154,693 had been made as Gratuity during the year under review for 2,562 employees based only the service period and lastly drown salary by the employees without prepare a policy accordingly.

(d) According to the Note No.1.1 of the financial statements of the Fund, it had been pointed out that the financial statements are prepared according to Sri Lanka Public Sector Accounting Standards and Sri Lanka Accounting Standards are adapted in the case of those standards couldn't be used. But the details such as for which items what is the Accounting Standard would be adapted by the Fund, what is the Accounting Policy in that connection etc. had not been clearly shown in the financial statements by the Fund.

2.2.3 Accounting Deficiencies

The following observations are made.

(a) The Fixed Deposits balance was US \$ 1,460,000 and Saving Account balance was US \$ 246,398 as at 31 December 2017. Instead of calculate of rupee value base on foreign exchange rate of Rs.150.9156 prevailed at that date of preparation of financial statements, the foreign exchange loss understated by Rs. 668,908 and the balance of foreign exchange saving account overstated by Rs.96,588 had been shown in the financial statements due to adaption of rate of Rs.151.3076 prevailed at 29 December 2017.

(b) A sum of Rs. 22,597,491 had been accounted as Deferred Revenue in the year under review without identifying a clear accounting policy for identification as Deferred Revenue on systematical basis of foreign capital grants amounting to Rs.226,754,060 received to the Fund during the period of 1981-2011 and the capital grant amounting to Rs. 428,110,000 received to the Fund from private, government organizations and foreign countries during the period of 1985-2012.

2.2.4 Unexplained Differences

The following observations are made.

(a) According to the financial statements, even though the balance of Gratuity Provision Account as at 31 December 2017 was Rs. 680,154,693, the balance of Gratuity Investment Account had maintained according to that was Rs.685,741,723. Accordingly a difference of Rs.5,587,030 had not been reconciled.

(b) Even though the value of Publication Stocks existed as at 31 December 2017 was Rs.17,541,033 according to the calculation of the audit, a difference of Rs.15,324,620 was observed due to it had been shown as Rs. 32,865,653 according to Note No.12.

2.2.5 Lack of Evidence for Audit

The evidences indicated against the following items of accounts had not been furnished to audit.

Accounts Item	Value	Evidences not made available
	Rs.	
(a) Staff Debtors	94,368,893	Detail Schedules
(b) Ticket Stocks	879,350	Stocks Verification Reports

2.3 Accounts Receivable

Housing Loans, Festival Advances and Special Advances loan balances over 05 years were Rs. 18,368,291, Rs. 433,010 and Rs.87,991 respectively as per Age Analysis of debtors furnished to audit, and an effective step had not been taken by the Fund to recover those Loans.

2.4 Non Compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliances were observed.

Reference to Laws, Rules and Regulations	Non-compliance
(a) Central Cultural Fund Act, No. 57 of 1980	
(i) Section 4 (e)	Actions had not been taken by the Fund from the beginning up to now to arrange

	formal rules to include all points under provisions in the Act.
(ii) Section 4(f)	Even though an approval of the governing board should be obtained for invest money and withdraw the respective investment of the Fund, approval of governing board had not been obtained for amounts of Rs.1,100,000,000 and 1,460,000 US Dollar (Rs. 220,343,200) invested in fixed deposits and also for withdrawal of investments amounting to Rs. 362,736,222 during the year 2017.
(iii) Section 6 (e)	Although it had been shown that the fees could be charged from tourists and guests who enter to the area which delineated as Cultural Triangle, the tickets income of Rs.36,082,437 had been obtained during the year under review from heritage places such as Galle, Ramba Viharaya, Ape Gama, Kataragama, Yapahuwa and Buduruwagala which are not included in to the Cultural Tringle contrary to that.
(b) Antiquities Ordinance, No 9 of 1940	
(i) Section 21(1)	• Even though any works of restoration, repair, alteration or addition to a protected replica not to be started except under the authority and in

accordance with the conditions of a permit issued by the Commissioner of Archaeology or except in accordance with an agreement entered into under section 20,donation amounting to Rs.906,996 had been given during the year under review by the Fund without inspecting about permission obtained from Commissioner of Archaeology for carry on the development activities of 04 Temples having archaeological value.

- Although a sum of Rs. 25,053,596 had been disbursed during the year under review for conservation of Welimaluwa in Ruwanvelisaya, the permission obtained from Commissioner of Archaeology had not been furnished to audit for commencement of such activities.

(c) Establishments Code of the Democratic Socialist Republic of Sri Lanka	
(i) Section 1:2 of Chapter II	Create new posts such as Director (Religious), Director (Planning), Works Engineer, Project Co-ordination Director, Inspecting Officer and recruitments had been done contrary to the Establishment Code by the Central Cultural Fund. Further

		2271 Watchers and 1130 Labourers totalling 3401 Workers were not included in posts of approved cadre of the Fund or Department of Archaeology had recruited for the Department of Archaeology on approval of the Governing Board.
(ii)	Section 9:1 of Chapter II	Prior Cabinet approval must be obtained where a person who has retired from the Public Service is to be re-employed in a post in the Public Service or is to be employed in a Public Corporation. However out of 29 personal files were checked, officers relating to 8 files were retired officers and it was not observed that prior Cabinet approval had obtained for those officers.
(iii)	Sub section 13:4 of Chapter II	No officer should be appointed to act in any vacant office, unless he is in every way fully qualified to perform the duties of that office. However an unqualified officer had been recruited on contract basis on 02 October 2017 for cover up duties in post of Project Manager in Sigiriya Project according to Section 4.3.4.1 of the Recruitment Scheme.

(d) Financial Regulations of the Democratic Socialist Republic of Sri Lanka --- Financial Regulations 381(1)	Whereas a Saving Account from foreign currencies (US Dollars) was opened and transections are being maintained since 28 March 2017 by the Fund, the approval of the Treasury had not been obtained for it.
(e) Public Administration Circulars ------------------------------------- (i) Circular No. 09/2017(i) dated 24 August 2007	• Even though a pensioner over 60 years old should not be reinstated in an approved post in public service, sample test were revealed that 05 officers had recruited by the Central Cultural Fund on contract basis who were over 60 years of age on the date of recruitment. • No person beyond 67 years of age should be appointed to an approved post in the Public Service for whatever reasons. However it was observed that 03 retired officers beyond 67 years of age are being existed among 09 retired officers' files were checked in posts such as Transport Advisor, Preservative Officer and Museology Consultant.

		• A suitable successor should be identified by the Head of the Department during the period which pensioner has been reemployed and the re-employed retired officer should be entrusted with the responsibility of training the identified officer. However actions had not been taken accordingly and it was observed that the service of such officer had been extended continuously.
(ii)	Circular No. 25/2014 dated 12 November 2014– Paragraph 7	The recruitments had been made by the Fund on approval of the Governing Board without approval of the Department of Management Services.
(iii)	Sub section 15.2 of the Circular No. 06/2006 dated 25 April 2006	The salaries of persons appointed on contract basis shall not be revised during the contract period. However the salary of Transport Advisor (Technical) had been revised during contact period from Rs.15,000 to Rs. 30,000 through a Board Paper.
(iv)	Paragraphs 03(i) and 03(ii) of the Management Services Circular No. 02/2016 dated 25 April 2016	(i) It had been shown that Interim Allowance of Rs. 10,000 and 20 Per Cent Special Allowance were included in new salary structure according to the Circular. However it

was observed in sample test check that include the above Interim Allowance, Special Allowance and pay the salaries for officers who were recruited on contract basis by the Fund. Accordingly a sum totalling Rs.990,334 had been over paid by Rs.403,470 as Special Allowances, Rs.457,689 as Interim Allowance and contribution of Employees Provident Fund and Employee Trust Fund (12%+3%) as Rs. 129,185 for 2016, 2017 and up to July 2018 relevant to 04 files of 04 officers were checked.

(ii) As per Management Services Circular No. 30, the initial salary step of initial grade of specific salary scale should be applied for appointments were given after 01 January 2006 according to the Section 19.2. However it was observed that the salaries were paid by established in higher steps in respective salary scales to the officers were recruited in contract basis by the Central Cultural Fund. The above salary steps had been given relevant to 04 officers among 05 files were checked accordingly and the amounts

		over paid for above officers were Rs.450,821 accordingly.

(f) Public Enterprises Circulars

(i)	Sub paragraph 2 of Paragraph 3.1 of Circular No. PED/1/2015 dated 25 May 2015	Even though monthly fuel allowance should be entitled to the Director General was 150 litres, it had been paid 170 litres per month for 20 months period for January 2016 to August 2017. Accordingly, action had not been taken to recover the overpaid amount of Rs. 51,200 had paid on fuel beyond the limit from responsible persons or relevant officer.
(ii)	Sub paragraph 4 of Paragraph 3.1	It had been shown that monthly fuel allowance of 120 litres entitle to be received to an officer bare a post in category HM 1-1 or any other higher post approved from respective Department according to the Management Services Circular No. MSD 30 issued in the year 2006. However, a sum of Rs. 243,930 had been overpaid beyond the approved fuel limit to 08 officers contrary to that and actions had not been taken to recover those money from responsible officers or relevant persons.

(g)	Public Finance Circulars ------------------------------ Circular No. PF/423 dated 22 December 2006	Any expenditure should not be incurred during the relevant financial year without an approved Budget according to Section 4.1(c) of the Circular. However a Capital expenditure of Rs. 391,180 had been incurred during the year 2017 by the Fund for obtain network facilities and computer and accessories for project of issuing electronic tickets through internet, the money was not allocated by the budget estimate.
(h)	The Letter No. DMS/E1/54/9/241 dated 21 July 2011 of Department of Management Services.	According to the Paragraph 04 of the Letter, filling the vacancies of approved posts after 30 June 2011 and create new posts in addition to approved cadre should not be done without a formal approval of the Department of Management Services. However the recruitments for posts such as Director (Religious), Director (Plaining), Work Engineer, Project Coordination Director, Inspecting Officer had been done by creating various projects by the Fund.

2.4 Transections not Supported by Adequate Authority

Approval of the Governing Board had not been obtained for donations of printed publications of Rs. 375,093 and replica valued at Rs.5,548,700 produced by the Fund during the year under review according to Sub section 4(c) of the Central Cultural Fund Act, No. 57 of 1980.

3. Financial Review

3.1 Financial Result

The financial result for the year under review was a surplus of Rs. 1,471,822,640 and the corresponding surplus of the preceding year was amounted to Rs. 1,696,834,303 thus indicating a deterioration of financial result by Rs.225,011,663 or 13.2 per cent as compared with the preceding year. Above deterioration had been mainly resulted due to increase in salaries, wages and employees benefit expenses by Rs. 303,022,305, other expenses by Rs.544,504,410, contract service expenses by Rs. 22,997,847, supplies and consumable expenses by Rs. 13,309,772 despite the increase in total revenue by Rs.669,493,497 during the year under review compared with the previous year.

The analysis on financial result for the year under review with 04 proceeding years had revealed that the surplus of Rs. 302,069,090 in year 2013 had continuously improved up to year 2016 and had been deteriorated in year 2017. However, considering remuneration and depreciation for non-current assets, the contribution of Rs. 1,065,769,479 in year 2013 had been continuously improved up to Rs.3,034,217,986 at the year ended 2016 but had been reduced up to Rs. 2,974,285,411 in year 2017.

4. Operating Review

4.1 Performance

4.1.1 Planning

Institutions incorporated under Act passed by the parliament should require to prepare an annual action Plan including activities to accomplish the objectives specified in the Act with a long term vision according to the Paragraph 04 of the Public Finance Circular No.

01/2014 dated 14 February 2014. However an Action Plan for the year 2017 had not been prepared by the Fund and only a Works Plan had been prepared about excavation, conservation, research and development activities relating to projects implement by the Fund.

4.1.2 Operation and Review

The following observations are made relating to the progress achieved and the roles should have been fulfilled by the Fund.

(a) An analysis between the numbers of tourists arrived in Sri Lanka for the year 2013 to 2017 as per the information obtained from the Tourist Board website and the number of Tourist Admission Tickets sold by the Fund as per the books of the Fund is given below.

Year	Number of tourists arrived in Sri Lanka	Number of Tourist Admission Tickets sold by the Fund	Number of tickets sold as a percentage of the number of tourists
2013	1,274,593	504,699*	39*
2014	1,527,153	627,136	41
2015	1,798,380	722,676	40
2016	2,050,832	923,204	45
2017	2,116,407	994,556	46

* calculations had been made based on the assumption that one tourist is visiting one archaeological place)

As per the above information, number of tickets sold had been ranged in between 39 per cent to 47 per cent with compared to the number of tourists arrived in Sri Lanka for the year 2013 to 2017. Accordingly it is observed that there is a possibility to increase income further by implement a market promotion programme to attract tourists for visit the places with historical cultural ruins and to promote religious activities.

(b) As per the Work Plan prepared by the Fund, the savings remained between 10 and 99 per cent with comparing actual expenses and estimate provision relating to 35 activities commenced and completed during the year.

(c) According to the Annual Work Plan of the Fund, 34 activities like development of infrastructure facilities, conservation activities were planned to be implemented during the year under review at an estimated cost of Rs. 439,938,818 had not been implemented during the year under review by the Fund.

(d) 04 activities had implemented during the year under review outside to the Annual Work Plan and the expenditure incurred for that was Rs.6,066,320.

(e) Expected output/result had been shown in the Work Plan of activities included in the Work Plan.

(f) The financial donations of Rs.497,741,581 had been made by the Fund for 965 religious places situated in 19 Districts under Stage 1 and Stage 2 for repair works of the cultural and religious places. 316 religious places out of 965 religious places represent 33 per cent were provided to temples in the Kurunegala District and it was only 26 per cent out of total donations value. Further the percentage value of the donations were given for one District relatively to the donations were given out of total religious places were less than 1 per cent in 04 Districts, 1 to 5 per cent in 8 Districts, 6 to 10 per cent in 5 Districts, 10 to 15 in 01. It was also observed that any donations had not been given for 05 Districts. Accordingly it was observed in audit that the Fund had failed to make and implement a systematical procedure for distribution of donations by cover the whole island on a reasonable basis when making the donations.

4.2 Management Activities

The following observations are made.

(a) Action had not been taken to transfer the legal ownership of the land of the Head Office until 30 September 2018.

(b) Memorandum of Understanding No. ED/10/NH/03/02/01/07 dated 16 June 2016 had been signed by the both parties for handing over the supervising activities of Ape Gama Institute to the Central Cultural Fund which was under the supervision of Ministry of Education. As per the Paragraph 08 of the agreement, even though actions should be taken to take over all the building and goods formally from the Ministry of Education as immediate effect, the Fund had not been acted accordingly until 28 September 2018.

(c) Commencement of issuing tickets through internet had failed even as at 30 August 2018 due to proper identification or feasibility study about it had not been done by the Fund about the objectives, functions, relevant time frame, responsible parties, requirement of human and physical resources and cost to be incurred of the project of issuing tickets through internet and it was observed that only payments are made through internet.

(d) According to the 2.2 of the Public Finance Circular No. PF/4/CM/1(Cir) dated 20 November 2010, render the required authority and responsibility to obtain payment through electronic media to its co-employees and create appropriate internal control systems and security systems for such payments should be made by the Head of the Government Institutions. Accordingly, although it is compulsory to employ a staff with knowledge in information technology in the Fund to duly activate the tickets issuing system through internet, actions had not been taken to recruit such a staff by the Fund up to now.

(e) Whereas knowledge staff were not in the Fund to activate the currently operated payment system through internet, the controlling activities of the system were being done by the Information and Communication Technology Agency of Sri

Lanka and it is observed that it is effected to the secrecy of the information of the Fund.

(f) Although 11 officers alleged from Preliminary Investigations were conducted in year 2016 relating to purchase of cabs for Central Cultural Fund, formal disciplinary actions had been commenced only for selected three officers out of that and the Fund failed to complete such formal disciplinary inquiries even as at 06 November 2018. It was observed that non-commencement of formal disciplinary actions is a controversial fact relating to 08 other officers.

(g) A sum of Rs. 30,423 had to be incurred by the Fund as surcharges due to under payment of Gratuity to be paid to the employee who was served at Trinco project of the Central Cultural Fund.

4.3 Operating Activities

The following observations are made.

(a) Direct cost for the year under review only had been considered when calculating the production cost of sectors such as Replica products, publications and printing and attention had not been made about indirect cost. Accordingly, action had not been taken to decide the selling price after accurately identifying the production cost of Replica products.

(b) The estimated man days were 13914 on behalf of conserve the Welimaluva in Ruwanweli Seya and building maintenances, scientific maintenances and daily maintenances of Mahavihara Project in Anuradhapura according to progress reports for the year 2017 and the number of man days worked were 20358. Thus a sum of Rs.11,920,937 for 6443 man days over the estimate had been disbursed and the accuracy of the estimate was problematic in the audit.

(c) The tickets issue by the Fund for tourists who are coming for visit the heritage places were printed in printing section at Colombo 07. A 285 millimeters length and 88 millimeters wide ticket is printed by using thickness with 300 GSM paper length of 900 millimeters and wide of 600 millimeters. A shortage of 319,794 tickets were observed for the years 2015 to 2017 when testing of the tickets should be printed and actual quantity had printed from a paper as per physical size of a ticket issue for heritage places such as Anuradhapura, Polonnaruva and Sigiriya.

4.4 Transactions of Contentious Nature

The following observations are made.

(a) According to the Cabinet paper No.11/0169/555/004 dated 10 February 2011, 25 per cent of revenue earn from tickets income by the Fund should be given to the Archaeological Management Trust. Accordingly, even though a sum of Rs.957,315,728 should be given to that trust as 25 per cent out of Rs.3,829,262,911 of income of the Fund for the year 2017, it had been given only Rs.193,060,865.

(b) An interest income of Rs.13,150,343 had lost to the Fund during the year 2017 due to early withdrawal of 02 fixed deposits totalling Rs.125,000,000 maturing in 12 months by the Fund despite of a fixed deposit amounting to Rs.50,960,882 maturing in one month and 06 fixed deposits amounting to Rs.582,489,594 maturing in 03 months.

4.5 Resources of the Fund given to Government Institutions and other External Parties

The following observations are made.

(a) Whereas the land of Preem Rose locate in Kandy is the property of the Fund estimated at Rs.4.2 million in the year 2012 is being maintained as Monk Training Centre by built the buildings as Kandy Society of the Maharagama Sasana Workers Society since year 2013, action had not been taken to take over that property to the Fund.

(b) Although 02 buildings valued at Rs. 4 million locate in Hanthana belonging to the Fund are being used by the Building Department since year 2012, actions had not been taken to take over that buildings to the Fund.

4.7 Staff Administration

The staff administration of the Central Cultural Fund is in a poor state and it was observed according to the following information that recruitments, appointments and promotions are being made contrary to Regulations, Acts and specific mythologies from several years.

(a) An officer had been appointed for the post of Legal Officer which was not mentioned in Scheme of Recruitment of the Fund for a 06 months period from 26 August 2016 and 06 months period had been extended again from 27 February 2017. The same officer had been appointed on contract basis to the post of Assistant Director (Legal) was mentioned in Scheme of Recruitment of the Fund for the period of one year since 27 August 2017. Further a sum of Rs. 1,164,229 had been paid by the Fund to this officer from 26 August 2016 to month of February 2018 as monthly allowance including Rs. 45,930 and other allowances approved by the Government. Similarly an actions had not been taken by the Fund to recruit an officer on permanent basis for the post of "Assistant Director/Deputy Director (Legal)" until the date of 28 September 2018.

(b) In terms of Sub Section 5.4 of the Scheme of Recruitment, even though the external applicants who were not less than 22 years and not more than 45 years are recruited to the post of Assistant Director (Legal), this officer had exceeded that maximum age limit at the time of appoint to the post of Assistant Director (Legal) on contract basis. Accordingly it was observed that this appointment had been made contrary to the approved Scheme of Recruitment.

(c) According to the relevant duty list of the post of Legal Officer/Assistant Director (Legal), the Legal Officer's/Assistant Director's (Legal) role was to appear to the investigations and cases in the Courts and contribute to the arbitration procedures, appear in Human Rights Labour Tribunal and other investigations, prepare documents for resolute protests and other judicial affairs on behalf of the Central Cultural Fund. Accordingly, even though no need to obtaining service of external lawyers when an officer was being appointed to act on behalf of legal functions of the Fund, a sum of Rs.1,070,100 had been disbursed by the Fund during the year under review for that by do such tasks through external lawyer.

(d) Although the audit has pointed out from time to time, the recruitments had been made on various post not mention in Scheme of Recruitment and post in the approved cadre. Accordingly 273 recruitments had been made as 10 recruitments on contract basis relating to 08 posts in the Scheme of Recruitment, 184 recruitments on contract basis over the approved cadre relating to 05 posts approved in Scheme of Recruitment, 79 recruitments relating to 21 posts not included in Scheme of Recruitment.

(e) According to the details presented to the audit by the Fund, an aggregated salaries and allowances amounting to Rs. 500,589,684 was paid for 934 workers/ officers recruited for Department of Archaeology, 632 labours for District Rates, 251 officers/ workers on contract basis and 403 officers/ workers on casual and skill basis as at 31 December 2017 without an approval of the Department of Management Services.

(f) In addition to recruitments mention in observation (e) above, Archeological Assistants and Watchers had been recruited during the year under review on approval of the Board of Governors of the Fund on behalf of Department of Archology without an approval of the Department of Management Services. An amount paid to Employees Trust Fund, contributions for Employees Provident Fund and salaries for such Archeological Assistants and workers in the months of November and December 2017 was Rs. 37,228,036.

(g) An unqualified and over age limit officer was recruited contrary to Sub Section 4.2.1.1 and Sub Section 4.3 respectively of the Scheme of Recruitment of the Fund for the post of Director (Administration and Human Resources Development) on 07 April 2017 in contract basis and salaries amounting to Rs.1,253,343 had been paid up to date of 31 May 2018.

(h) An unqualified officer was recruited for the post of Director (Finance) in contract basis on 19 April 2017 contrary to the Sub Section 4.2.3.1(b) of the Scheme of Recruitment of the Fund and Rs. 1,253,343 salaries had been paid up to 31 May 2018.

(i) An amount of Rs. 1,060,521 had been paid as Salaries for an officer was recruited in contract basis on 21 June 2017 for the post of Director (Religious) which was not included in the Scheme of Recruitment of the Fund.

(j) A report including new Scheme of Recruitments and Promotions, cadre schedule preparing for offices and projects and new Organization Structure had been presented to Director General of the Fund through letter dated 14 February 2018 by the Committee of Preparation of Recruitment Scheme and that Scheme had not been presented by the Fund until 28 September 2018 to obtain approval of the Management Services Department.

5. Sustainable Development

5.1 Achievement of Sustainable Development Goals

According to the United Nations year 2030 on Sustainable Development, every public entity should act in accordance with that "agenda". The Central Cultural Fund had not made aware how it would perform its functions relevant to the year under review within the own scope. Nevertheless, actions had not been taken to recognize Sustainable Development goals related to its functions, targets and turning point to be reached to that targets and indexes for measure to reach on targets.

6. Accountability and Good Governance

6.1 Presentation of Financial Statements

According to Sub Section 6.5.1 of the Public Enterprises Circular No. PED/12 dated 02 June 2003, even though the financial statements for the year ended 31 December 2017 should be rendered to the Auditor General within 60 days after the close of the financial year, those Financial Statements had been rendered on 23 August 2018 after a delay of 05 months and 23 days.

6.2 Procurement and Contract Process

6.2.1 Procurements

The following observations are made.

(a) A Terms of Reference (TOR) had not been arranged by the Fund relating to preparation process of Scheme of Recruitments according to Section 4.2 of the Guideline for Selection and Employment of Consultants in 2007.

(b) According to the Section 4.4 of the Guideline, the name of 03 officers were proposed and those three had been appointed to the Committee of Processing of Scheme of Recruitments of the Fund by Board paper No. 202.17.01 dated 30 May 2017. However the evidences had not been furnished to audit for confirm whether them were appointed after checking such as experiences of these officers' and the qualifications of those officers to prepare the Scheme of Recruitments.

(c) According to the Section 4.6 of the Guideline for Consultancy Services, it should be signed a formal contract agreement where possible by including service conditions cover such as remuneration, direct expenses, leaves, insurance, daily allowances and Terms of Reference. However, although possibility were existed with the Fund to sign an agreement with the Committee of Preparation of Scheme of Recruitment, such an agreement had not been entered by the Fund.

(d) According to the Section 6.6.4 of the Guideline for Consultancy Services, even though a maximum of twenty percent (20%) of the contract sum may be paid as advance against on submission of an acceptable Advance Payment Guarantee, it was observed that a payment of Rs. 360,000 had been made by the Fund representing 40 percent of the contract sum without an advance payment guarantee contrary to that.

(e) Procurement procedures had not been followed by the Fund when selecting of a place to continuing the office of the Fund until the repair works is completed in the Head Office of the Fund situated in Colombo 07 and "D" terminal in 4th floor at Sethsiripaya stage II belonging to the Urban Investment and Development Company (PVT) Limited had been selected for continuing the office of the Fund on rent basis. Due to non-following of the procurement procedure, the opportunity to select a place with lowest cost through evaluating alternative opportunities had been deprived by the Fund. Accordingly Rs. 18,308,924 ,Rs. 325,283 and Rs.1,040,076 had been paid by the Fund as building rent, charges for sanitary works and electricity charges respectively from the month of March 2017 to the month of April 2018. But the commencement of repair works of the Head Office had been failed by the Fund even as at 28 September 2018.

(f) The goods, works and services procure for Regional Offices had not been included in the Procurement Plan prepared on behalf of the Fund for the year under review.

6.3 Budgetary Control

Although a sum of Rs. 3,000,000 had allocated as donations through Revised Budget for the year 2017, a sum of Rs. 19,373,794 had been provided.

6.4 Tabling of Annual Reports

The Annual Report in respect from the years 2013 to year 2016 had not been tabled in Parliament even as at 28 September 2018, in terms of Section 6.5.3 of Public Enterprises Circular No. PED/12 dated 02 June 2003.

07. System and Controls

Weaknesses in systems and controls observed during the course of audit were brought to the notice of the Director General of the Fund from time to time. Special attention is needed in respect of the following areas of control.

Arears of Systems & Controls	Observations
(a) Accounting	(i) Failure to identify production cost of the Replicas and Publications. (ii) Failure to furnish Journal Entries relating to adjustment in some loan balances.
(b) Staff administration	(i) Failure to fill vacancies and employing officers on contract basis for some posts since long period. (ii) Failure to revise the Recruitment Scheme. (iii) Failure to proper maintain of Personal Files. (iv) Failure to act according to Circulars and Financial Regulations when recruitment of officers.
(c) Procurement	(i) Failure to follow Procurement Guideline. (ii) Weakness are prevailed in processing of Procurement Plan.
(d) Budget Control	Weakness in preparation of estimates.
(e) Debtors Control	Failure to take actions to recover loan balances are being existed since long period.

H. M Gamini Wijesinghe
Auditor General

03.3 Disclosure of Matters Related to Audit Report on Financial Statements

Answering for the audit queries - 31.12.2017

Answering for the audit queries mentioned in your Report No. CAS/B/CCF/1/17/78 relating to the financial statements of the Central Cultural Fund for the year ended as at 31.12.2017.

2.2Opinion on the Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

(a) Sri Lanka Public Sector Accounting Standard 01

(i) It is kindly informed that measures have been taken to disclosure the details of upcoming special funds and foreign fund projects from the year 2021.

(ii) Measures have been taken to disclose details of these antiquities in the accounts prepared from 2024.

(b) Sri Lanka Public Sector Accounting Standard 02

(i) It is kindly informed that measures have been taken to present the short-term investments in correct manner in the accounts prepared currently.
(ii) It is kindly informed that this has been corrected in the current accounts.

(c) Sri Lanka Public Sector Accounting Standard 06

It is kindly informed that measures have been taken to disclose events after the balance sheet date under notes.

(d) Sri Lanka Public Sector Accounting Standard 07

(i) Measures will be taken to revalue the non-current assets and to purchase books.
(ii) Depreciation will be done according to the depreciation policy followed by the fund.

(e) Sri Lanka Public Sector Accounting Standard 09

It is kindly informed that all stocks have been valued at cost.

2.2.2 Accounting Policies

(a) It is kindly informed that the basis on which the ticket stock is valued have been disclosed in future financial statements.

(b) It is kindly informed that the policy followed for provision for doubtful debts has been disclosed in the financial statements.

(c) It is kindly informed that measures have been taken to make adjustment for gratuity allocations from the year 2022 based on current salary scales as per Accounting Standard No.19.

(d) The Fund prepares financial statements using public sector accounting standards. Other standard used in Sri Lankan or International Standards are followed in cases where there are no procedures clearly defined for some events and transactions. Measures will be taken to disclose such practices when using other standards.

2.2.3Accounting deficiencies

(a) It is kindly informed that foreign currency has been given in accordance with the foreign exchange rate applicable as at 31^{st} of December and stated in the financial statements.

(b) Measures will be taken to write the value of these funds from the account books.

2.2.4 Unexplained Differences

(a) It is difficult to make adjustment concerning the value of the fixed deposits maintained by the Fund. Measures will be taken to present data so as to minimize the variance.

(b) It is kindly informed that measures have been taken to minimize errors and instructions have been given.

2.2.5Lack of evidence for audit

(a) It is kindly informed that details of the Creditors – Employee have been given with the accounts prepared for 2022.

(b) Ticket Stock

It is informed that the inventory survey report related to ticket stock is presented.

2.3 Accounts receivable

Measures will be taken to provide requested information to audit future financial statements.

2.4 Non-compliance with rules, regulations and management decisions

(a) Central Cultural Fund Act No.57 of 1980

(i) Section 4(e)

Measures have been taken to make rules.

(ii) Section 4(f)

According to the Board Paper No-217.04.20 the power to invest has been vested in the Secretary to the Line Ministries, who is the Chief Administration Officer. Accordingly, it is kindly informed that all investments will be made as per the approval of the secretary. It is informed that as the financial situation of the Central Cultural Fund has improved at present, there is no need to withdraw investments.

(iii) Section 6(e)

Measures will be taken to amend the Act.

(b) Antiquities Ordinance No.09 of 1940

(iii) Section 21(1)

These 4 temples are falling under 4 projects to which provisions have been allocated and development activities have been carried out under the Sasunodaya program. Even though the approval of the Department of Archeology was not obtained in the first instance the relevant construction works have been made after having observations of the officials of the Department of Archeology before the construction was carried out. It is kindly informed that currently no development work will be carried out without the approval of the Department of Archeology.

According to the request made by the Central Cultural Fund in 2016 for the conservation of the *Ruwanweliseya Welimaluwa* (Sand Terrace), the Director General of the Department of Archeology has given approval through the letter No. MAI/NCP/4/1 dated 13.07.2016

(c) Establishments Code of the Government of the Democratic Socialist Republic of Sri Lanka

(i) Section 1:2 of Chapter II

With the expansion of the scope of the Central Cultural Fund, new posts such as Director (Religious), Director (Planning), Work Engineer, Project Co-ordination Director, Inspection Officer have been created and recruitments have been made in order to maintain the development activities in a more formal manner. All these appointments have been given on contract basis and the Board of Governors has not paid special attention to the matters mentioned in the Establishment Code or the Scheme of Recruitment. Also, the service period of some officers recruited in this manner has been limited to one year and the service period of some officers has been limited to 02 years. At present, the service of officers who have been recruited on contract basis has been terminated by the Central Cultural Fund.

A total of 3401 employees including 1130 Archeological Assistants and 2271 Watchmen have been recruited by the Fund for a period of one year in order to fulfill the need for employees, based on a decision taken in a meeting chaired by the Minister and the Secretary to the Ministry of Education with the purpose of protecting and properly maintaining the endangered archaeological sites and antiquities located in the most remote areas falling under the purview of the Department of Archeology.

These employees have been recruited in 04 instances conducting interviews. According to a decision taken in the discussion chaired by the Secretary to the Ministry on 13.12.2019,concerning the financial crisis that prevailed, the service of the remaining 903 Archaeological Assistants (Workers) and 537 Watchmen who were working as on 31.12.2019, is terminated as follow after completion of the one-year service period.

	Archaeological Assistants (Workers)	Watchmen	Total No. of Employees
31.01.2020	411	237	648
13.02.2020	174	173	347
15.02.2020	39	-	39
31.04.2020	279	127	406

(i) The Board of Governors has not paid special attention to the age of the retired officers when making those appointments on contract basis.Also, the service period of these officers has not been extended at the end of the 1-year period, after the recruitments made.

(ii) In making this appointment on contract basis, special attention has not been paid to the matters mentioned in the Scheme of Recruitment of the Central Cultural Fund or to the educational and professional qualifications or experience of the officer appointed for that purpose. Further, the service extension for these employees has not been given since 20.12.2019.

(e) Public Administration Circulars

(i) Circular No. 09/2007 (i) dated 24 August 2007

The Board of Governors has not paid special attention to the age of the officer or other recruitment methods when making these appointments on contract basis. At present the service of these officers has been terminated by the Central Cultural Fund.

(ii) Circular No. 25/2014 dated 12November 2004– Paragraph 7

It is observed that theBoard of Governors appointedat that time had made recruitments without paying attention to paragraph 7 of Circular No. 25/2014 dated 12 November 2014. It is kindly informed that measures will be taken to obtain the approval of the Department of Management Services before making any recruitments to fill vacancies in the future.

(iii) Circular No. 06/2006 dated 25April 2006 – Sub Section 15.2

The Board of Governors has not paid special attention to the matters mentioned in the circulars while revising the salary of this officer who has been recruited on contract basis as Transport Consultant (Technical), and that necessary measures will be taken to prevent such negligence in future.

(iv) Paragraphs 03(i) and 03(ii) of the Management Services Circular No. 02/2016 dated 25April 2016

(i) Special attention has not been paid to the matters mentioned in the circulars when recruiting these officers.

(ii) Some of the officers appointed on contract basis are senior officers of the service or Corporations with about 30 years of administrative experience, and their salary have placed of the highest step of the respective salary scale and accordingly paid.

It is kindly informed that necessary measures will be taken to prevent such negligence in future.

(f) Public Enterprises Circulars

(v) Sub-paragraph 2 of Paragraph 3.1 of the Circular No. PED/1/2015 dated 25 May 2015

(i) As identified by the audit observations regarding the above matter, a part of the overpaid fuel allowance has been recovered. Reminders have been issued to recover the remaining amount.

(ii) Sub-paragraph 2 of Paragraph 3.1

Measures have been taken to recover a part of the overpaid fuel allowance.

(g) Public Finance Circulars

Circular No. PF/423 dated 22 December 2006

This capital expenditure has been incurred to expedite the project of issuing e-tickets through the Internet.

(h) Letter No. DMS/E1/54/9/241 dated 21 July 2011of Department of Management Services

Special attention has not been paid to the matters mentioned in the circulars when recruiting these officers. It is kindly informed that necessary measures will be taken to prevent such negligence in future.

2.4 Transactions not attested with an adequate authority

The costs incurred for the pandals and other decorations created by Replica School for various events organized by the Fund in order to fulfill the objectives of the Act are given below.

4. Operational Review

4.1 Performance

4.1.1 Planning

It is kindly informed that an action plan that includes all the activities aimed at achieving the objectives contained in the Act has been prepared by now.

The work plan and action plan are prepared annually by the Development Division for 27 projects of the Central Cultural Fund, including excavations, conservations, developments and contract works. However, preparing an action plan covering the entire establishment has not been possible so far due to practical issues.

4.1.2Operation and Review

(a) A sales promotion program will be implemented to attract tourists in order to raise the money required to fulfill all the objectives of the Act including the promotion of religious activities.

(b) The money to be spent for excavation and conservation works relatively to the expected cost is calculated uncertainly. It may be possible to achieve physical progress less than the expected amount at the end work.
For example, estimates are made for items such as roof, walls, and floor in the conservation process. There are instances when work is done less than expected. Accordingly, there may be a difference between the estimated cost and the actual cost.

(c) The annual work plan is prepared at the beginning of the year including the number of sites indicated in the projects. But if there are instances where certain sites have to be completed quickly as prioritization takes place, so in such instances, the human labor for the specific site concerned has to be deployed in those sites (sites that requires to complete its work urgently). In such instances, all the proposed tasks in a project will not be performed.
Also, there are instances where works of some sites were not completed due to difficulties in obtaining consultancy services, as well as cases delay in receiving the approval from the Department of Archaeology.

(d) If it requires for urgent conservation and maintenance works in monuments with archaeological value, there are instances where immediate intervention is required. In such instances activities are carried out outside the annual work plan.

(e) The expected outcome of the activities planned for the respective year are given in the action plan.

(f) Under Sasunodaya National Programme, provisions have been allocated for 150 religious places under the first stage and 815 religious places under the second stage. According to the audit observations, some of the religious places identified under Kurunegala district belong to Puttalam district. Aid have not been given to the districts; Nuwara Eliya, Jaffna, Mannar, Mullaitivu, and Kilinochchi. Accordingly, no.of districts to which aid have not been given is 5. However, recommendations and estimates will be obtained from the divisional secretaries in the future to cover all the districts of the island and measures will be taken to establish a system for identifying suitable temples and in the same way, a system for making payment and monitoring the progress.

4.2 Management activities

(a) The legal ownership of the land located at the Colombo Head Office lies with the Divisional Secretary of the Thimbirigasyaya Divisional Secretariat. It is kindly informed that a Cabinet paper will be prepared to acquire the ownership of this land.

(b) A number of pre-discussions rounds have been conducted in the implementation of the e-ticketing program through the internet. Tickets have been issued from March 2019 to all the tourists visiting Sigiriya through this system.

(d) Measures have been taken to recruit a staff with the knowledge on information technology to grant authority and give responsibility to the employees when receiving payments through electric means. Measures will be taken to establish appropriate internal control systems and security systems.

(e)The Information and Communication Technology Agency of Sri Lanka is an institutionestablished by the government for information and communication activities, and it is informed that the said agency is responsible for protecting confidentiality of all information.
(f) Investigation into the purchase of cabs for the Central Cultural Fund are being carried out.

(g) A fine of Rs. 97,704.75 in respect of disciplinary action had been recovered from Mr. R.M. Karunarathne who worked in the Trincomalee project of the Central Cultural Fund at his retirement and the relevant payment had been made. But, due to a complaint lodged by him in the district labor office against this case, it was decided to refund the amount charged along with the surcharge. Here the amount paid as surcharge is Rs.19,540.09.

4.3 Operational Activities

(a) In calculating the production cost of Replica Production Division and Printing Division, not only the direct costs but also the indirect costs are included. A percentage has been added to direct cost as overhead cost, and the indirect cost is considered in calculation of price.

(b) In making estimates for the proposed sites for the year 2017, the permanent employees' salary of the Central Cultural Fund has been used to calculate the man-day cost of each task. The tasks have been performed by way of hiring the skilled workers for the respective tasks based on the number of vacancies and at the rates available in district wise.

According to estimates and work reports, the proposed and actual man-days for each site are as follows.

Site	Proposed	Actual	Additional usage
Conservation of *Ruwanweli Se Maluwa*(Terrace)	1749’50	3201’00	1784’00
Building maintenance	125’00	222’00	97’00
Scientific maintenances	837’50	1004’50	167’00
Daily maintenance	8489’00	11252’50	2763’50
Total	**11201’00**	**15680’00**	**4811’50**

According to the above data, additional man-days have been used exceeding the estimated man-days in performing the tasks. The reasons for the additional usage are as follows.
Instead of skilled employees, the employees were deployed at rates paid district wise and they were provided the trainings to get the expected performance level developing the necessary skills gradually. Therefore, it took additional amount of time.

In the conservation of *Weli Maluwa*, more man days were used for removing soil due to the difficulties derived from bad weather and climatic conditions.

Eg: - Making a big effort to cut and to remove soil under strong sunlight
Required much labor to cut soil by spraying water to loosen soil
Soil cutting becomes difficult due to the swampy nature on rainy days. etc.

Performing tasks which are not included in the estimate

Eg: - 01. The sand required for *Weli Maluwa* was received as a donation on the intervention of the Chief incumbent and as the sand had to be prepared in a suitable manner for *Weli Maluwa*, more labor was used. Removing the quartz contained in sand was carried out. Here, levigation using nets and levigation of all sand had to be carried out. Much labor was spent for that process.

02. When discovering old monuments in soil cutting, those monuments had to be excavated in a delicate manner and also selecting and placing such items took much time. Those can be identified as the facts that caused extra man-days than estimated man-days.

Here, 314.30 units more than the estimated work units have been done and the physical progress is 30%. A performance level of 64% has been retained in performing those tasks.

Some other tasks have been performed in addition to the proposed tasks under building maintenance. The necessary repairing works of the Anuradhapura Circuit Bungalow of Central Cultural Fund have been carried out when providing necessary facilities to the visitors due to the regular visits of the head office and ministry officials for the conservation of *Weli Maluwa* (platform of sand). Also, several repairs of the roof of the Harishchandra building which is situated at the *Ruwanweli Se Pirivena*, have been carried out as additional works. Accordingly, more man power has been spent for that. Here, 97-man days more than the estimated amount of works have been spent additionally. And also, 51.60 work units more than the estimated amount of works have been done additionally and more labor time had to be spent as unskilled laborers (recruited under the district cost) were engaged in these additional works. But the overall performance level for the entire work has been retained at 124%.

In Scientific maintenances, district workers have been used for that instead of skilled workers so, the work has been done by getting those workers trained for that work. Here, more labor has been spent for those delicate tasks due to the lack of expertise.

In carrying out daily maintenance, 2763.50 units more than the proposed man-days have been spent. Here, 589.59 work units have been done additionally. However, it is necessary to take into account the fact that workers face difficulties when carrying out daily maintenance tasks within the given workload.

The man days used on behalf of the additional work and the festival activities of the state ceremony which was made after the completion of the conservation activities of sand terrace in 2017 are given under this report. Accordingly, more labor days have been spent.

4.4 Controversial transactions

(a) According to the cabinet paper No. 11/0169/555/004 dated 02 February 2011, a fund named “Archaeological Heritage Management Trust” has been established for the maintenance and management of archaeological sites and it has been decided that 25% of the income earned by the Central Cultural Fund should be given to the maintenance of archaeological sites.

The main source of income of the Central Cultural Fund is the money received from the sale of tickets to local/foreign tourists visiting archaeological heritage sites. A considerable amount of cost from this income has been incurred paying the salary of more than 3000 employees of the Central Cultural Fund in the year 2019, more than 1500 workers and watchmen employed by the Department of Archaeology to excavate, preserve and maintain Archaeological sites and other recurrent and capital expenditure. Therefore, it is evident that 25% of the total ticket income cannot be provided so far. Furthermore, the remaining funds have been invested in long-term and short-term investment avenues to mitigate potential future risks.

Therefore, the allocation of 25% to the Archaeological Heritage Trust is made taking into account the requests made by the Department of Archaeology from time to time and the financial capacity of the fund at that time. Due to the decline in ticket income of the Central Cultural Fund following the Easter attacks in 2019, the annual financial statements for that year showed a deficit of Rs. 130,694,443.00 after paying an amount of Rs. 658,954,941.00 to the Department of Archaeology. Also, the fund's income declined rapidly due to the rapid decline in local/foreign tourist arrivals due to the COVID-19 pandemic in the country in 2020, 2021, and 2022. Due to a situation where the fund's staff was unable to even pay monthly salaries, it was even necessary to obtain money from the General Treasury to pay salaries. Later, due to the lack of funds in the Treasury, a loan of Rs. 1020 million was also obtained from the Bank of Ceylon from time to time. For that too, monthly loan installments and interest had to be paid. Also, strict expenditure control was maintained in the Central Cultural Fund during those years. Due to circumstances, the Central Cultural Fund was unable to provide the 25% contribution as requested by the Department of Archaeology in such years.

It is kindly informed that it has been planned to take the following measures in future.

- Amending the relevant clause of the Cabinet paper approved in 2011 as follows. 25% of the net ticket income generated from the sites following under the purview of the Department of Archaeology of the Central Cultural Fund.

- The 25% contribution made to the Department of Archaeology from time to time, based on requests, will be released upon the completion of site work as stipulated in Sub-section 8(b) of the Central Cultural Fund Act, and after all settlements are made to the Central Cultural Fund.

(b) It is kindly informed that as the financial condition of the Central Cultural Fund has improved at present, no withdrawal of fixed deposits will be made.

4.5Assets of the Fund provided to other external parties and government institutions

(a) It is kindly informed that this property has been leased out on a long-term base from 2023.01.09 to 2053.01.03 to the Sahana Sevaka Association (Pvt) Ltd.

(b) It is kindly informed that the Department of Buildings is taking measures to acquire ownership of this land.

4.7 Staff Administration

(a) Officers were appointed on contract basis until an officer was recruited permanently for the post of Legal Officer.

Measures will be taken to recruit an officer for this post on a permanent basis.

(b) The Board of Governors has not paid special attention to the age of the officer or other methods of recruitment when making these appointments on contract basis. It is kindly informed that necessary measures will be taken to prevent such negligence in future.

(c) The service of the external lawyers had to be taken for the legal and investigation matters which cannot be solved by the legal officer recruited to the institution.

(d) Special attention has not been paid to recruitment methods, scheme of recruitment or other circulars in making these appointments on contract basis.

(e) Special attention has not been paid to obtain the approval of the Management Services Department in making these appointments.

(f) These employees were recruited for a period of one year, with the approval of the Board of Governors, to be attached to the Department of Archaeology.
(g) The Board of Governor has not paid special attention to the age of the officer or other methods of recruitment when making these appointments on contract basis.

(h) The Board of Governors has not paid special attention to the methods of recruitment in making these appointments on contract basis.

(i) The Board of Governors has not paid special attention to the scheme of recruitment and other methods of recruitment in making these appointments.

(j) Even though the scheme of recruitment should be prepared according to the instructions and specimen given by the Department of Management Services, the scheme of recruitment should have to be revised due to non-compliance of the current scheme of recruitment.

6. Accountability and good governance

6.1 Presentation of the Financial Statements

The financial statements for the year 2018 were submitted for audit on 26.09.2019. These final financial statements were then presented to the 209th Board of Governors meeting on 05.11.2019 for approval. Due to a controversial situation at that meeting, a revised document was presented at the 210th Board of Governors meeting on 03.02.2020 (Annex 01). During this meeting, it was decided that the final financial statements for 2018 would first be presented to the Board of Governors, then to the Audit and Management Committee, and, after obtaining its recommendations, be re-presented to the Board of Governors for approval.
Subsequently, when the financial statements for 2019 were presented to the Board of Governors, the Auditor General instructed that a preliminary audit be conducted for the period from 2015 to 2019, in accordance with decision 212.02.01 (Annexure 02). As a result, the Auditor General carried out a special audit and submitted a report on 14.03.2022. Due to those circumstances, the submission of the financial statements for the year 2018 was delayed. However, the financial statements for the years 2019, 2020, 2021, 2022, and 2023 were prepared and submitted on time.

The final accounts for the year 2019 were audited and submitted as of 17.01.2025. The errors and discrepancies identified in the 2019 accounts will be adjusted in the 2020 accounts and submitted for audit. These adjustments are currently being made.

6.2 Procurement and Contract Process

6.2.1 Procurements

(a) Preparation of the scheme of recruitment is in progress and measures are taken to prepare a Terms of Reference.

(b) The Board of Governors has not paid special attention to the qualifications of the committee appointed to draft the scheme of recruitment and methodologies to be followed

(c) It is kindly informed that measures will be taken to enter into a contract agreement and recruitment will be made accordingly.

(d) It is hereby informed that, at present, advance security is obtained in accordance with legal procedures, and advance payments are made following the rules set forth in the Procurement Guidelines.

(e) In order to carry out the renovation work at the head office, it is necessary to acquire the ownership of the land. It is kindly informed that the acquisition of the land ownership is currently underway.

(f) It is kindly informed that the procurement plan currently prepared includes goods, works and services to be procured for the divisional offices.

6.3 Budgetary Control

Although Rs. 3 million was allocated under the revised budget for the year 2017, the actual expenditure has exceeded the allocated amount under the relevant Head of Expenditure. This overrun includes Rs. 13,235,000.00 allocated to the Department of National Archives with the approval of the Administration, as well as the cost of pandals and other decorations organized by the Replica Centre to facilitate the ceremonies aimed at achieving the objectives of the Fund.

6.4 Tabling the Annual Reports

The tasks required to table Annual Reports of the Central Cultural Fund for year 2012/ 2013/ 2014 and 2015 have been completed.

The Annual Report - 2016 has been submitted to the Ministry for tabling in Parliament.

7. Systems and Controls

(a)

(i) It is kindly informed that, at present, replicas, fund publications, and donations to external authors are accounted for on a cost basis.

(ii) It is kindly informed that journal entries related to loan balance adjustments are currently being recorded accurately.

(b) Staff administration

At present, steps are being taken to fill the vacancies in accordance with the approval of the Department of Management Services.

(v) On several occasions, scheme of recruitment have been prepared and submitted to the Department of Management Services according to the specimen given by the Department of Management Services.
The preparation of the Scheme of Recruitment has been temporarily suspended due to protests and pressure from the trade unions of the Central Cultural Fund.

(vi) Necessary measures are currently being taken to ensure the proper maintenance of personal files.

(vii) It is kindly informed that, at present, recruitment is being carried out in accordance with the applicable circulars.

(c) Procurement

(i) It is kindly informed that at present, all procurement activities are being carried out in accordance with the Procurement Guidelines.

(ii) It is kindly informed that a proper procurement plan has been prepared, approved by the Board of Governors, and is currently being implemented accordingly.

(d) Budgetary control

It is kindly informed that, at present, separate budgets are prepared for 27 projects, including the Head Office, and a consolidated main budget is also prepared. This main budget is presented to the Board of Governors, and upon obtaining its approval, the Central Cultural Fund operates within the approved limits.

Dr. Nilan Cooray
Director General
Central Cultural Fund

Tele No. :- 011-2508964
Fax No. :- 011-2500802
Website :- info@ccf.gov.lk

04. Performance Indicators

Performance Indicators of the Central Cultural Fund (Based on the action plan)

Serial No.	Project	Description	Actual output as a percentage (%) of the expected output			
			0 - 25%	26% - 50%	51% - 75%	76% - 100%
01	Abhayagiriya Project	Excavation				✓
		Conservation				✓
02	Mahavihara Project	Excavation				✓
		Conservation				✓
03	Jetawanaya Project	Excavation				✓
		Conservation			✓	
04	Polonnaruwa Project	Excavation				✓
		Conservation			✓	
05	Sigiriya Project	Conservation			✓	
06	Dambulla Project	Conservation		✓		
07	Kandy Project	Excavation			✓	
		Conservation			✓	
08	Ramba Vihara Project	Excavation				✓
		Conservation			✓	
09	Tissamaharama Project	Excavation				✓
		Conservation				✓
10	Galle Project	Excavation			✓	
		Conservation				✓
11	Matara Project	Excavation		✓		
		Conservation			✓	
12	Monaragala Project	Excavation		✓		
		Conservation				✓
13	Yapahuwa Project	Excavation		✓		
		Conservation				✓
14	Dambadeniya Project	Excavation			✓	
15	Panduwasnuwara Project	Excavation				✓
		Conservation				✓
16	Kurunegala Project	Excavation		✓		
		Conservation			✓	
17	Jaffna Project	Excavation				✓
		Conservation		✓		
18	Badulla Project	Conservation			✓	
19	Ape Gama Project	Development			✓	✓
20	Ratnapura Project	Excavation				✓
		Conservation		✓		
21	Gampaha Project	Excavation		✓		
		Conservation		✓		
22	Colombo Project	Conservation				✓
23	Kegalla Project	Conservation			✓	

05. Performance in Achieving the Sustainable Development Goals (SDG)

5.1 Identified Sustainable Development Goals

SDG 04 - Ensure inclusive and equitabl quality education and and promote lifelong learning opportunities for all

- Museums have been set up under several major projects implemented by the Central Cultural Fund, and school children, university students, archaeologists, researchers and information-seekers who visit the museums are provided with educational information and lectures are conducted for them.
- Students, university students, archaeologists, researchers and information-seekers who visit the Publicatoion Unit are facilitated to provision of such educational information.
- Students are enrolled in the study courses conducted by the Bataliya National Replica School for a two-year academic period by publishing newspaper advertisements and they are provided with a sound theoretical and practical knowledge.
- Upon the requests made by the schools and other establishmnets, educational exhibitions are conducted.
- The undergarduates are provided with 6-month internship training programmes on excavation and conservation activities upon the requests made by universities.

SDG 08 - Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

- Measures have been taken to increase the job satisfaction of the staff recruited to the Central Cultural Fund by following a due promotion proceddue to promote them in the relevant time periods.
- Measures have been taken to safeguard the job security of the staff in compliance with the various circulars issued by the government.

SDG 09 - Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

- Developing all sanitary and infrastructure facilities and carrying out daily maintenance for local and foreign tourists visiting tourist places to satisfy their needs and wants more effectively and increase tourist attraction.
- Facilitatting to maintain office work, excavation and conservation work utilizing modern technology

SDG 14 - Conserve and sustainably use the oceans, seas and marine resources for sustainable development

- Maritime Archeology Unit, Laboratory and Museums have been established to carry out maritime archeology Excavation, exploration and research activities on a scientific basis in Sri Lanka and measures have been taken to conserve maritime resources.

5.2 Achievements and Challenges in Achieving Sustainable Development Goals

Protecting heritage sites has become problematic with the decrease of awareness in the community regarding the conservation of archaeological heritage sites, which is done with the aim of bequeathing past heritage for future generations, and with the emergence of a society that demolishes these heritage sites instead of preserving them. Under thsese circumstances, excavation, research and conservation are carried out by way of explaning the importance of conserving the archealogical heritage to the community and students so as to motivate them to engage in that task. Also, by utilizing the limited human resources available at the institution, the work of conservation of puskolapoth and the identifying new archealogical sites, documentation, conservation, maintenance and public exhibition of new archaeological sites were carried out continuously throughout the year.

06. Human Resource Profile

6.1 Cadre

As on 31.12.2017, the cadre of the Central Cultural Fund is as follows.

	Approved Cadre	Actual Cadre	Cadre (Shortage)	Cadre (Excess)
Senior	16	07 (05 contract basis)	09	-
Tertiary	46	33	13	-
Secondary	478	398	80	-
Primary	2,468	2,155	313	-

6.2 How human resources are utilized for the performance of the organization

As the shortage of employees in senior, tertiary and secondary categories, has been reduced to some extent in 2017, difficulties were encountered in performing administrative tasks and project work. However, by utilizing the existing human resources to the maximum extent, the necessary activities were carried out by covering-up duties, and thus, the goals have been achieved and scheduled plans have been implemented.

Necessary arrangements have been made to obtain the approval of the Department of Management Services to obtain the approval for the excess number of employees in the Primary PL- Grade 1.

6.3 Human Resource Development

- As this institute is falling under the scope of excavation, conservation and academic works, it is necessary to provide local and foreign training to update the knowledge of the officials and employees involved in the said fields.
- Due to the fact that the employees have little knowledge about procedural rules, establishment codes and financial regulations, they should be provided with adequate knowledge and trainings properly.
- Attitude development programmes should be implemented regularly as attitudes of the employees are aligned with employee motivation and efficiency.
- Conducting training programs
  With the collaboration of the museums attached to the Central Cultural Fund, the tasks such as providing educational information, conducting monthly lectures/seminars to school students, university students, archaeologists, researchers, and information seekers visiting the Museums were carried out throughout the year.
  Upon the requests made by schools and temples in respect of events and exhibitions, exhibitions have been conducted.

07. Compliance Report

Serial No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explaination for non-compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following financial statements/accounts have been submitted on due date.**			
1.1	Annual Financial Statements	Complied		
1.2	Advance B Account	-		
1.3	Trading and Manufacturing Advance Account (Commercial Advance Account)	-		
1.4	Stores Advance Account	-		
1.5	Special Advance Account	-		
1.6	Other	-		
2	**Maintenance of Books and Registers (FR 445)**			
2.1	Updating and maintaining Fixed Assets Register as per Public Administration Circulars	Complied		
2.2	Updating and maintaining Personnel Emolument Registers/ Personnel Emolument Cards	Complied		
2.3	Updating and maintaining Audit Query Register	Complied		
2.4	Updating and maintaining Register for Internal Audit Reports	Complied		
2.5	Preparing and submitting all monthly account summaries (CIGAS) to the Treasury on due dates	-		
2.6	Updating and maintaining Register for Cheques and Money Orders	Complied		
2.7	Updating and maintaining Inventory Register	Complied		
2.8	Updating and maintaining Stocks register	Complied		
2.9	Updating and maintaining the Register for Loss and Damage			
2.10	Updating and maintaining the Commitment Register	Complied		
2.11	Update and maintain Counterfoil Book Register Register (GA-N20).	-		

Serial No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explaination for non-compliance	Corrective actions proposed to avoid non-compliance in future
3	**Delegation of functions for finacial Control (FR 135)**			
3.1	Financial authority should have been delegated within the institution.	Complied		
3.2	Delegation of financial authority should have been communicated within the institution	Complied		
3.3	Authority should have been delegated so that every transaction is approved through two or more officers	Complied		
3.4	The government payroll software packages should have been utilized under the control of the Accountants in terms of the Public Accounts Circular No. 171/2004 dated 11.05.2014	-		
4	**Preparation of annual plans**			
4.1	Preparation of Annual Action Plan	Complied (preparation of plans annual and quarter basis		
4.2	Preparation of annual procurement plan	Complied		
4.3	Preparation of annual internal audit plan	Complied		
4.4	Preparation of the annual estimates and submition of such estimates to the National Budget Department (NBD) on due date	-		
4.5	Submission of the Annual Cash Flow Statement to TreasuryOperations Department on due date	Complied		
5	**Audit Queries**			
5.1	All audit queries have been answered by the date fixed by the Auditor General	Not Complied	Due to the delay in collecting the information, answers have not been submitted by the due date in many instances.	Make arrangements to collect information to submit the answers on the due date

Serial No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explaination for non-compliance	Corrective actions proposed to avoid non-compliance in future
6	**Internal Audit**			
6.1	Preparation of the internal audit plan after consultation with the Auditor General at the beginning of the year as per FR 134 (2)	Complied		
6.2	Giving answers to every internal audit report within a period of one month	Complied		
6.3	Submition Copies of all internal audit reports have been submitted to the Management Audit Department	Complied		
6.4	Submission of the copies of all internal audit reports to the Auditor General as per FR134(4)	Complied		
7	**Audit and Management Committees**			
7.1	Maintaining a minimum of 04 Audit and Management Committees during the relevant year as per DMA Circular 1-2019	Complied		
8	**Asset management**			
8.1	Submission of information on purchases of assets and disposal to the Comptroller General's Office according to paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	Appointment of a suitable liaison officer to coordinate the implementation of the provisions of the siad circular and submission of derails of the said nominated officer to the office of the Comptroller General as per paragrapg 13 of the above said circular	Complied		

Serial No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explaination for non-compliance	Corrective actions proposed to avoid non-compliance in future
8.3	Conduct of board of surveys and submission of the relevant reports to the Auditor General on the due date as per Public Finance Circular No. 05/2016	Complied		
8.4	Execution of recommendations given in the report and taking actions with respect to shortages and surpluses observed in the survey within the due time period as stipulated in the circular	Complied		
8.5	Disposing of condemned articles in compliance of the FR 772.	Complied		
9	**Vehicle management**			
9.1	Preparation of daily running charts and monthly summary reports for reserve vehicles and submission of such documents to the Auditor General on the due date.	Not Complied	Not submitted to the Auditor General	Measures will be taken to submit the same in due course
9.2	The condemned vehicles shall be disposed of within a period less than 06 months after comdemning	Not Complied	Not submitted within 6 Months	Measures will be taken to submit the same in due course
9.3	Maintaining and updating Vehicle Log books.	Complied		
9.4	Following the due procedure in respect of each of the vehicle accidents in compliance with the FR 103, 104, 109 and 110			
9.5	Re-testing of fuel comsumption of vehicles as per the instructions mentioned in paragraph 3.1 of the Public Administration Circular No. 2016/30 dated 29.12.2016.	Not Complied	Inspectionons are carried out as and when required	Necessary action will be taken in future
9.6	Transfering the absolute ownership of the leased vehicle log book after the lease term	-		

Serial No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explaination for non-compliance	Corrective actions proposed to avoid non-compliance in future
10	**Bank Accounts Management**			
10.1	Preparation and certification of bank reconciliation statements on due date and submission of the same for audit purposes	Complied		
10.2	Settlement of inactive bank accounts of which balances have been brought forward from the year under review or from earlier years.	Complied		
10.3	Settlement of the balances, which have been disclosed through the bankreconciliation statement and for which adjustments have to be made, within a period of one month	Complied		
11	**Utilization of Provisions**			
11.1	To incur expenses so that the provisions made do not exceed their limits	Complied		
11.2	The liabilities should not exceed the provisions which remains at the end of the year as per FR 94(1) after utilization of the provision made.	-		
12	**Advances to Public Officers' Account**			
12.1	Compliance with limits	-		
12.2	A time analysis of loans in arrears should have been conducted	-		
12.3	Settlement of loan balance in arrears over a one year	-		
13	**General Deposit Account**			
13.1	Taking actiones in terms of the FR 571 in respect of lapsed deposits	-		
13.2	Updating and maintaining Control Register for general Deposits	-		

Serial No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explaination for non-compliance	Corrective actions proposed to avoid non-compliance in future
14	**Imprest Account**			
14.1	Remittance of cash book balance to Treasury Operations Department at the end of the year under review	-		
14.2	Settlement of the ad-hoc sub imprest, issued under FR 371, within one month of the completion of the work.	-		
14.3	Issuing Ad-hoc sub-imprest so as not to exceed the sanctioned limit as per FR 371	-		
14.4	Monthly reconciliation of the Imprest Account's balance with the treasury books	-		
15	**Revenue Accounts**			
15.1	The refunds from the revenue collected should have been made in terms of the relevant regulations	Complied		
15.2	The revenue collection should have been directly credited to the Revenue Account not crediting to the Deposit Account.	Complied		
15.3	Returns of arrears of revenue should be forwarded to the Auditor General as per FR 176	-		
16	**Human Resource Management**			
16.1	Maintaining cadre within the approved cadre limits	Complied		
16.2	Duty lists should have been given in writing to all members of the cadre.	Complied		
16.3	All reports should have been submitted to the Management Services Department as per MSD Circular No. 04/2017 dated 20.09.2017.	Not Complied	Observed that submissions have been not made to the Management Services Deartment in some instances	Measures will be taken to make submissions to the Management Services Deartment

Serial No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explaination for non-compliance	Corrective actions proposed to avoid non-compliance in future
17	**Providing information to the public**			
17.1	Appointing an information officer and updating and maintaining a register of disclosure of information in accordance with the Right to Information Act and regulations	Complied		
17.2	Information about the institution has been provided through its website, and facilitating public to submit their appraisals/criticisms about the institution through the website or through alternative means	Complied		
17.3	The relevant reports should have been submitted twice a year or once a year as per Sections 08 and 10 of the Right to Information Act	Not Complied	No reports submitted	Measures will be taken to submit Reports
18	**Implementation of Citizen's Charter**			
18.1	A Citizen's Charter should have been compiled and implemented as per Public Administration Circulars No. 05/2008 and 05/2018 (1)	Not Complied	A citizen's Charter has not been compiled and implemented	will be compiled in due course
18.2	According to paragraph 2.3 of the said circular, the institution should have established a procedure to monitor and assess the formation and Implementation of the Citizen's Charter.	Not Complied	Institutions have not established a procedure to monitor and evaluate the preparation and implementation of the Citizen's Charter.	will be compiled in due course
19	**Preparation of Human Resource Plan**			
19.1	A Human Resource Plan should have been prepared based on the format of the annexure 02 of the Public Administration Circular No. 02/2018 dated 24.01.2018.	Not Complied	A Human Resource Plan has not been prepared	to be prepared in due course

Serial No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explaination for non-compliance	Corrective actions proposed to avoid non-compliance in future
19.2	It is ensured in the Human Resource Plan that every member of the cadre should receive a training opportunity of at least 12 hours per year	Not Complied	It is ensured in the Human Resource Plan that every member of the cadre should receive a training opportunity	to be prepared in due course
19.3	Annual performance agreements should have been signed with all members in the cadre based on the format given in the annexure 01 of the above circular.	Not Complied	Annual performance agreements should not been signed with all members in the cadre	to be prepared in due course
19.4	According to paragraph 6.5 of the above circular, a senior officer has been assigned the responsibility of preparing the human resource development plan, developing capacity development programmes, and implementing skill development programmes.	Not Complied	An officer has not been appointed, and the activities related to training and workshops are done by the Administration Division.	An officer will be appointed in future and the relevant programmes are to be implemented continuously
20	**Responding to Audit Paragraphs**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General have been rectified.	Complied		