Annual Performance Report 2025

Department of Christian Religious Affairs

Content

Chapter- 01

1. Institution's Profile/summery of its implementation

Department of Christian Religious Affairs

1.1 Introduction

Department of Christian Religious Affairs implements programmes adhering to the policy of the Government in order to ensure the enhancement and maintenance of the Christian Religion and Culture.

1.2 Vision

Taking action for the wellbeing of Christian community

Mission

Promotion of values, ethics and faiths in Christian culture and religion in consistent with the social recognitions

Objective

Formulation and supervision of policies and programs with a view to enhance religious values of people in order to build a moral society.

1.3 Main Activities

1. Carrying out development activities at national National Shrines declared by Catholic Church and Pilgrimages Ordinance.
2. Granting funds for annual church feasts at National Shrines
3. Assistance in Development
4. Providing aids for reconstruction and development activities at Christian churches for which economic assistance has become dire necessity..
5. Enhancement of Christian religious education and evaluation of the services of Christian Daham School Teachers.
6. Promotion of Christian religious, literature and arts.
7. Conducting quiz competition in order to enhance knowledge in Bible.
8. Making contribution for Easter programs which is highly adored by Christian community.
9. Making contribution for Christmas festival highly respected by Christians and Organize of state Christmas festival
10. Organize of ceremonies which are important at national as well as religious aspects.

11. Implementation of spiritual and personality development programs for the benefit of Christian community.
12. Reconstruction and development of Churches.
13. Making recommendations for visa for both foreign laymen and clergies who arrive for religious activities and recommendations for visa for pilgrims.
14. Provision of concessions for religious institutions on water, electricity and duties.
15. Making recommendations for issuance of passports and identity cards for local Christian clergies.
16. Special projects launched by the Department of Christian Religious Affairs
17. Issuance of registration certificates for Catholic Churches, Daham Schools, and religious Institutions and maintenance of a data base

Department of Christian Religious Affairs

Even though, the Christian community living in Sri Lanka has conducted religious observances joining with religious centers for centuries, no direct link has been established between such religious organizations and government. However, they always had the freedom of religion under each government..

During the past decade, the role to be performed by the government on Christian community and their religious centers under concept "**All religions should be treated at one and the same level**" has been expanded and developed. In the meantime, the attention of government was significantly drawn to the clergy and devotees of Christianity. As a result of this trend, the mutual trust and relationship has been developed systematically within Christian religious body as well as between religious centers and government.

The religious places situated both in urban and rural areas serve as the institutions which lay the foundation to enhance ethics, virtues and morals whilst conducting Christian religious observances. Our service is to provide assistance and sponsorship through government and other institutions, which is necessary to make a generation enriched with morality and to develop Christian community in spiritual and attitudinal aspects making religious places the center for the purpose whilst joining with Roman Catholic Church and the Christian churches affiliated to national Christian Board.

This Department which was established in May 1999 by a Cabinet Memorandum as the Department of Christian Religious Affairs and Cultural Affairs under the Ministry of Cultural Religious Affairs has seen a gradual evolution facing various changes within later years under different Ministries and Ministers. Since 01st August 2007, the Department of Christian Religious Affairs has been developed in a more proper and systematic way becoming a more active institution. Accordingly, the role of the Department was implemented under following four divisions.

- ❖ Administration Division
- ❖ Development Division
- ❖ Accounts Division
- ❖ Internal Audit Division

❖ Administration Division

The role of the division is to carry out coordination and supervision in order to achieve the objectives directing the establishments, administrative and management activities of the Department. The role of the Department can be described in the following.

1. Maintaining all establishment activities relevant to personal files of all the officers in the staff.
2. Maintaining systematically the procedures of recruitment and other activities relevant for recruitment of new officers to the vacancies.
3. Providing establishment information and reports which are requested from time to time.
4. Performing duties relating to local and overseas training of officers.
5. Maintaining public Administration Circulars, Department Circulars and all other circulars with necessary updating.
6. Settling of bills connecting to expenses for telephone, water, electricity, building and other miscellaneous purposes and ensuring maintenance.
7. Performing all duties relating to provision of security services, provision of sanitary services, servicing computers, photocopiers and fax machines and duties relating to other contracted services.
8. Maintaining particulars of daily attendance with necessary updating, issuing duty leave, railway warrants, settling and maintaining the file for railway concessionary tickets.
9. Performing all duties relevant to the subject of Agrahara.
10. Receiving applications for loans and submitting them to the Accounts Division after completion.
11. Performing all duties relation to maintenance of vehicles and transport.

12. Making recommendations for visa for both foreign laymen and clergies who arrive for religious activities and recommendations for visa for pilgrims.
13. Granting concessions for religious institutions on water, electricity bills and granting relief for duty.
14. Making recommendations for the issuance of passports and identity cards for local Christian Priests.
15. Issuance of registration certificates for Catholic Churches, Daham Schools, and religious Institutions and maintenance of a data base
16. Providing information to the external parties as per the provisions of the Right Ti Information Act
17. Maintenance of the website of the Department with necessary updating.

❖ **Development Division**

Planning of projects in order to achieve the objectives of the Department utilizing funds received by the Department from the allocations of General Treasury and funds from other sources, reporting the progress organizing and coordinating activities which are implemented relevant to enhance social and religious upliftment and projects implemented with funds which are received centering religious places and providing necessary funds to the projects implemented at divisional and district level and reviewing the progress.

The Development Division performs the above role in the following manner.

01. Carrying out development activities at national religious places declared by Catholic Church and Pilgrimages Ordinance.
02. Granting funds for annual church feasts at public religious places.
03. Granting funds for reconstruction of Christian churches which are maintained amidst severe economic problems and which are more than hundred years old.
04. Providing aids for reconstruction and development activities at Christian churches for which economic assistance has become dire necessity.
05. Providing aids for reconstruction and development activities at Christian Religious Institutions for which economic assistance has become dire necessity.
06. Enhancement of Christian religious education
07. Provision of uniforms to Teachers of Daham Schools
08. Provision of allowances to Teachers of Daham Schools

09. Promotion of Christian religious, literature, arts and cultural affairs
10. Appreciation of Christian artists
11. Purchase of the publication of Christian Authors and provision of books to libraries of Daham Schools
12. Making contribution for Christmas festival highly respected by Christians.
13. Issuance of Christmas postal stamp and organization of State Christmas Festival
14. Making contribution for Easter programs which is highly adored by Christian community.
15. Organize of ceremonies which are important at national as well as religious aspects.
16. Implementation of spiritual and personality development programs for the benefit of Christian community.

❖ **Accounts Division**

The role of the accounts Division is to perform and direct accurately the financial responsibility which is the final process of all the tasks performed by Establishments Division and Development Division under the supervision of Director and Accountant of the Department.

The above role is performed in the following manner.

1. To receive vouchers connecting to all payments, confirm the accuracy in figures, examine as to whether the source documents relevant to voucher are received in sufficient manner, confirm as to whether the proper authority has been received for payment within financial regulations and various limits and finally to submit for certifying the expense.
2. To maintain cash book for the purpose of making payments accurately including certified vouchers in the cash books and issuing cheques.
3. To carry out activities relating to preparation of salaries and maintain documents for salary deductions.
4. To prepare annual financial statement as per the instructions of the relevant circular and prepare answers for audit queries.
5. To maintain petti cash advances and petti cash book including bank transactions. To maintain cash box ensuring the daily cash balance.
6. To maintain stores. To issue and receive goods and maintain necessary documents .
7. To prepare annual estimates and collect data in respect of relevant parties.

8. To maintain expenditure ledger. To reconcile the actual expenditure with the provisions of budget from time to time and transfer allocations as per Financial Regulations 66, if provisions are not sufficient for the coming period. To take action to transfer and obtain additional provisions.
9. To maintain general deposit account and take action to send monthly accounts reports before due date **.**
10. To check Treasury printed reports, prepare and send the monthly application for imprest to the General Treasury before due date**.**
11. To carry out all procurement activities and call tenders. To hand over inventoried goods purchased in the above manner to the officer in charge of the subject and to prepare vouchers and submit them for payment**.**
12. To remit stamp duty and withholding tax recovered when making payments to the Department of Inland Revenue before due date**.**
13. To prepare monthly bank reconciliation statement**.**
14. To transfer allocations to external government institutions and take action to account relevant credit notices.

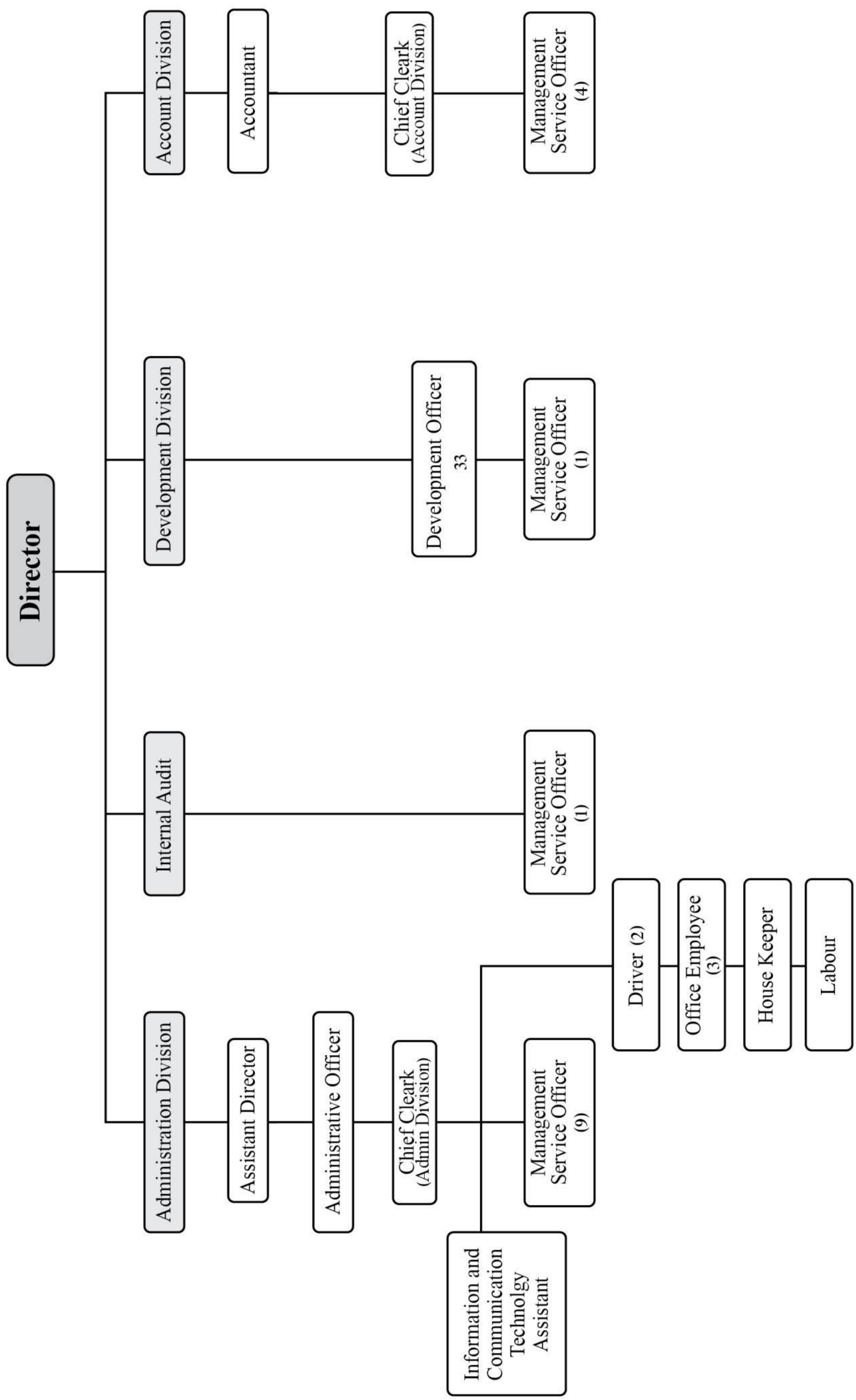
❖ Internal Audit Division

This Division performs the internal audit activities in order to assure whether the functions of administration, development and accounts divisions of the Department are carried out as per the prescribed provisions and regulations.

This task is performed in the following manner.

1. Preparation of the internal audit plan and getting approval for the same.
2. Carrying out internal audit activities in accordance with the internal audit plan.
3. Preparation of internal audit reports quarterly.
4. Issuance of audit queries
5. Conducting meetings of the Audit and Management Committee.
6. Submission of audit queries and reports to the Accounts Committee and preparation of answers for audit queries.

Organizational Structure



Chapter - 02

2.1 Progress and Future Vision

Progress and Future Vision

Department of Christian Religious Affairs is a Department, which consists of a staff with 25 officers and works for the benefit and welfare activities of Christians of more than two million spread all over Sri Lanka.

Main objectives of the Department are the development of Christian Religious places, churches and religious places of national level, contributing for religious ceremonies such as Christmas and Easter, organizing spiritual and Christian religious programmes , preserving and promoting Christian arts and crafts etc.

In the meantime, Department makes its contribution to conduct quiz competition on the knowledge on Holy Bible in order to enhance the knowledge of Christian children, hold Dharma Prabhashwara ceremony to appreciate the service of Christian artists, Hold Christmas programme annually at national level, and further Department contributes for spiritual and cultural programmes organized annually.

Further, Department has paid its attention to inculcate spiritual development in children and youths by way of organizing programmes applying modern technology, whilst organizing programmes required to preserve and inherit local Christian art traditions to new generations.

However, the provisions made to the Department by the annual budget is not sufficient and therefore, the Department will have the ability to ensure more optimum service delivery if the provisions can be increased.

M.Chaturi Pinto
Director,
Department of Christian Religious Affairs

Chapter - 03

Financial performance as a whole for the year ended 31 December 2025

3.1 Statement of financial performance

ACA -F

Statement of Financial Performance
for the period ended 31st December 2025

Budget 2025 Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
-	**Revenue Receipts**			-	
-	Income Tax	1		-	ACA-1
-	Taxes on Domestic Goods & Services	2		-	ACA-1
-	Taxes on International Trade	3		-	ACA-1
-	Non Tax Revenue & Others	4		-	ACA-1
-	**Total Revenue Receipts (A)**			-	
-	**Non Revenue Receipts**			-	
-	Treasury Imprests		194,741,000	147,956,000	ACA-3
-	Deposits		21,100	250,596	ACA-4
-	Advance Accounts		2,394,474	2,143,828	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**197,156,574**	**150,350,424**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**197,156,574**	**150,350,424**	
	Remittance to the Treasury (D)		**133,965**	-	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**197,022,609**	**150,350,424**	
	Less: Expenditure				
-	**Recurrent Expenditure**		-		
45,305,000	Wages, Salaries & Other Employment Benefits	5	44,010,811	35,866,140	ACA-2(ii)
9,950,000	Other Goods & Services	6	7,922,515	7,036,778	ACA-2(ii)
8,150,000	Subsidies, Grants and Transfers	7	7,486,316	6,853,182	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
144,595,000	Other Recurrent Expenditure	9	127,564,860	98,362,681	ACA-2(ii)
208,000,000	**Total Recurrent Expenditure (F)**		**186,984,502**	**148,118,781**	
	Capital Expenditure				
1,800,000	Rehabilitation & Improvement of Capital Assets	10	1,292,294	511,548	ACA-2(ii)
2,600,000	Acquisition of Capital Assets	11	2,547,677	1,052,195	ACA-2(ii)
57,300,000	Capital Transfers	12	48,720,021	18,884,040	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
300,000	Capacity Building	14	297,870	142,000	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
62,000,000	**Total Capital Expenditure (G)**		**52,857,862**	**20,589,783**	
	Deposit Payments		20,450	250,421	ACA-4
	Advance Payments		3,542,916	2,374,388	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**3,563,366**	**2,624,809**	
	Total Expenditure I = (F+G+H)		243,405,730	171,333,373	
270,000,000.00	**Balance as at 31st December J = (E-I)**		(46,383,121)	(20,982,949)	
	Balance as per the Imprest Reconciliation Statement		(46,383,121)	(20,982,949)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
				-	

3.2 Statement of financial position

ACA-P

Statement of Financial Position
As at 31st December 2025

	Note	Actual 2025 Rs	2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	32,498,997	30,382,780
Financial Assets			
Advance Accounts	ACA-5/5(a)	6,821,524	5,675,582
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**39,320,521**	**36,058,362**
Net Assets / Equity			
Net Worth to Treasury		6,816,699	5,671,407
Property, Plant & Equipment Reserve		32,498,997	30,382,780
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	4,825	4,175
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**39,320,521**	**36,058,362**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 32 and Annexures to accounts presented in pages from 33 to 67 form an integral part of these Financial Statements. The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025 and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

....	....	....
Chief Accounting Officer W.P.Senadheera Secretary, Ministry of Buddhasasana, Religious and Cultural Affairs Date : 23 .02.2026	Accounting Officer M.Chathuri Pinto Director, Department of Christian Religious Affairs Date : 20 .02.2026	Accountant S.L.M.Nibras Date : 20 .02.2026
Prince Senadeera Secretary Ministry of Buddhasasana, Religious and Cultural Affairs 135, Shreemath Anagarika Dharmapala Mawatha Colombo 07.	M. Chathuri Pinto Director Department of Christian Religious Affairs 3rd Floor, No. 180, T.B. Jaya Mawatha, Colombo 10.	S.L.M. Nibras Accountant (Acting) Department of Christian Religious Affairs

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3.3 Cash flow statement

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2025

	Actual 2025 Rs.	2024 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	2,744,772	2,190,605
Imprest Received	194,741,000	147,956,000
Recoveries from Advance	1,834,511	1,662,646
Deposit Received	21,100	250,596
Total Cash generated from Operations (A)	**199,341,383**	**152,059,847**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	51,614,592	42,616,454
Subsidies & Transfer Payments	134,005,129	104,317,471
Expenditure incurred on behalf of Other Heads	1,936,630	72,000
Imprest Settlement to Treasury	133,965	-
Advance Payments	3,499,857	1,687,398
Deposit Payments	20,450	250,421
Total Cash disbursed for Operations (B)	**191,210,623**	**148,943,744**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**8,130,760**	**3,116,103**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
	-	-
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	8,130,760	3,116,103
Total Cash disbursed for Investing Activities (E)	**8,130,760**	**3,116,103**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(8,130,760)	(3,116,103)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Fianacing Activities	-	-
Local Borrowings		
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:	-	-
Repayment of Local Borrowings		
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)		
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to financial statements

Annexure-(i)

Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)

Expenditure Head No : 203 **Department : Department of Christian Religious Affairs**
Programme No. & Title : 02 Development Activities

(i) **Statement of Losses Recovered/Written off/Waived off during the year.**

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	0	
Over	Rs. 25,000.01	0	
Total			

Classification of the cases by nature of Losses.

		No.of Cases	Value (Rs.)
1	Nill	0	
2			
3			
4			
	Total		

(ii) **Statement of Losses being held to be Written off/Waived off or recoverable so far**

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	0	-
Over	Rs. 25,000.01	1	137,707
		1	137,707

Classification of the cases by Nature of Losses

	No.of Cases	Value (Rs.)
1. Accident of Vehicle No. NB2558	1	137,707
Total	1	137,707

Age Analysis per (ii)

Less than five years	No.of Cases	**0**
	Amount	**-**
5-10 years	No.of Cases	**1**
	Amount	**Rs.137,707**
Over 10 years	No.of Cases	**0**
	Amount	**Rs.**

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

* When there are no information with regard to this report, a nil report should be submitted

....
Accountant
S.L.M.Nibras
Date : 20 .02.2026

S.L.M. Nibras
Accountant (Acting)
Department of Christian Religious Affairs

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3.4 Notes to financial statements

Annexure-(ii)

Statement of Write off from books

Expenditure Head No : 203 **Department : Department of Christian Religious Affairs**
Programme No. & Title : 02 Development Activities

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value		No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	....	-	....
(ii)	Over Rs. 25,000.01	....	-	....
	Total		-	

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Nill						
2						
3						
Total						

Note - Excluding losses and waivers to be accounted in Annexure(i), only any other losses and waivers under F.R.109 should be included in this format.

* When there are no information with regard to this report, a nil report should be submitted

....
Accountant
S.L.M.Nibras
Date : 20 .02.2026

S.L.M. Nibras
Accountant (Acting)
Department of Christian Religious Affairs

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3.4 Notes to financial statements

Annexure (iii)

Statement of Commitments and Liabilities as at 31st December

Department : Department of Christian Religious Affairs
Expenditure Head No: 203
Programme No. & Title: 02 Development Activities

Cumulative Commitment/ Liability Report for the Year - 2025

To
Department of Christian Religious Affairs (203)
From
Director General, ,
Department of State Accounts, ,
General Treasury, Colombo1. .

Printed by **Thakshilaf**
New Table No **:SA-92**
Old Table No :--
Report Date 2/10/2026 3:54:29 PM

NEW CIGAS FINAL 2025 REPORTS

Nature	Commit_No	Date	To_whom	Vote	Commitment	Commit_bal	L_Date	Liability_amt	Revised_Lia	Paid	Liability_Bal	Reported_By
Govt	COM12-1000	31 Dec 2025	POSTMASTER GENERAL	203-2-01-000-1402-000/11-P	2,050.00	0.00	31 Dec 2025	2,050.00	0.00	0.00	2,050.00	203
Govt	COM12-1001	31 Dec 2025	Director - Department of Muslim Religious and Cultural Affairs	203-2-01-000-1405-000/11-P	57,370.00	0.00	31 Dec 2025	57,370.00	0.00	0.00	57,370.00	203
Govt	COM12-1002	31 Dec 2025	Director - Department of Christian Religious Affairs	203-2-01-000-1002-000/11-P	14,723.00	0.00	31 Dec 2025	14,723.00	0.00	0.00	14,723.00	203
Govt	COM12-1003	31 Dec 2025	M.C.N.PINTO - DIRECTOR	203-2-01-000-1002-000/11-P	9,424.66	0.00	31 Dec 2025	9,424.66	0.00	0.00	9,424.66	203
Govt	COM12-1004	31 Dec 2025	M.C.N.PINTO - DIRECTOR	203-2-01-000-1202-002/11-P	35,280.00	0.00	31 Dec 2025	35,280.00	0.00	0.00	35,280.00	203
Govt	COM12-1005	31 Dec 2025	Director - Department of Muslim Religious and Cultural Affairs	203-2-01-000-1407-000/11-P	62,823.66	0.00	31 Dec 2025	62,823.66	0.00	0.00	62,823.66	203
Govt	COM12-1006	31 Dec 2025	ARIYADASA STORES	203-2-01-000-1205-000/11-P	1,260.00	0.00	31 Dec 2025	1,260.00	0.00	0.00	1,260.00	203
Govt	COM12-1007	31 Dec 2025	Director - Department of Christian Religious Affairs	203-2-01-000-1002-000/11-P	4,623.76	0.00	31 Dec 2025	4,623.76	0.00	0.00	4,623.76	203
Govt	COM12-1008	31 Dec 2025	Director - Department of Christian Religious Affairs	203-2-01-000-1101-000/11-P	1,019.00	0.00	31 Dec 2025	1,019.00	0.00	0.00	1,019.00	203
Govt	COM12-1009	31 Dec 2025	Director - Department of Christian Religious Affairs	203-2-01-000-1101-000/11-P	9,636.66	0.00	31 Dec 2025	9,636.66	0.00	0.00	9,636.66	203

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3.4 Notes to financial statements

Govt	COM12-1010	31 Dec 2025	Director - Department of Christian Religious Affairs	203-2-01-000-1101-000/11-P	10,697.98	0.00	31 Dec 2025	10,697.98	0.00	0.00	10,697.98	203
Govt	COM12-1011	31 Dec 2025	Director - Department of Christian Religious Affairs	203-2-01-000-1002-000/11-P	4,712.33	0.00	31 Dec 2025	4,712.33	0.00	0.00	4,712.33	203
Govt	COM12-1012	31 Dec 2025	H.I.D.WEERASENA	203-2-01-000-1101-000/11-P	1,570.66	0.00	31 Dec 2025	1,570.66	0.00	0.00	1,570.66	203
Govt	COM12-1013	31 Dec 2025	W.W.S.B. FERNANDO	203-2-01-000-1101-000/11-P	4,000.00	0.00	31 Dec 2025	4,000.00	0.00	0.00	4,000.00	203
Govt	COM12-997	31 Dec 2025	EXPRESS WATER SYSTEMS (PVT) LTD	203-2-01-000-1403-000/11-P	4,515.00	0.00	31 Dec 2025	4,515.00	0.00	0.00	4,515.00	203
Govt	COM12-998	31 Dec 2025	Ceylon Electricity Board	203-2-01-000-1403-000/11-P	84.79	0.00	31 Dec 2025	84.79	0.00	0.00	84.79	203
Govt	COM12-999	31 Dec 2025	Sri Lanka Telecom PLC	203-2-01-000-1402-000/11-P	11,686.26	0.00	31 Dec 2025	11,686.26	0.00	0.00	11,686.26	203
PVT	2512-800	31 Dec 2025	LANKA HARDWARE AND CONSTRUCTION	KAC-203-2-01-011-2205-000/11-P	2,300,673.23	0.00	31 Dec 2025	2,300,673.23	0.00	0.00	2,300,673.23	265

3.4 Notes to financial statements

Annexure (iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Department : Department of Christian Religious Affairs
Expenditure Head No. : 203
Programme No. & Title : 02 Development Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department	Not Applicable							
Total								
2. State Corporations/Statutory Boards								
Total								
3. Others (Private Parties)								
Total								
Grand Total								

....

Accountant
S.L.M.Nibras
Date : 20 .02.2026

S.L.M. Nibras
Accountant (Acting)
Department of Christian Religious Affairs

Annexure-(v)

Statement of Liabilities - (ii)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Department : Department of Christian Religious Affairs
Expenditure Code : 203
Programme No. & Title : 02 Development Activities

Name of the Person/Institution (To be identified at the time of Transfering the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transfered				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department	Not Applicable							
Total								
2. State Corporations/Statutory Boards								
Total								
3. Others (Private Parties)								
Total								
Grand Total								

* should use only when relevant to the reporting entity

....

Accountant
S.L.M.Nibras
Date : 20 .02.2026

S.L.M. Nibras
Accountant (Acting)
Department of Christian Religious Affairs

3.4 Notes to financial statements

Annexure-(vi)

Statement of Claims under Reimbursable Foreign Aid

Department : Department of Christian Religious Affairs

Programme No. & Title : 02 Development Activities

		Rs.
(1)	Provision in Estimates - 2025 under Reimbursable Foreign Aid including Supplimentary provisions	Nill
(2)	Total Expenditure disbursed during the year 2025, against (I) above	Nill
(3)	Total of Reimbursement Cliams outstanding as at 01st January 2025	Nill
(4)	Total of Reimbursement Claims made during the year 2025, in respect of years 2024 & prior years (if any)	Nill
(5)	Total of Reimbursement Claims made during the year 2025, in respect of year 2025	Nill
(6)	Total of Claims disallowed by the Donor, during 2025 (if any), in respect of Claims 2024 or prior years (if any)	Nill
(7)	Total of Claims disallowed by the Donor, during 2025 (if any), in respect of Claims 2025	Nill
(8)	Total of Reimbursements received during the year 2025, in respect of years 2024 or prior years	Nill
(9)	Total of Reimbursements received during the year 2025, in respect of years 2025	
(10)	Total of reimbursement Claims outstanding as at 31st December 2025 [(3+4+5) - (6+7)] - (8+9)	Nill
(11)	Total of Reimbursement Claims made after 31/12/2025 in respect of 2024 up to the finalization of the Financial Statements	Nill
(12)	Total of Reimbursement received after 31/12/2025 up to the finalization of the Financial Statements	Nill
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	Nill

* should use only when relevant to the reporting entity

....
Accountant
S.L.M.Nibras
Date : 20 .02.2026

S.L.M. Nibras
Accountant (Acting)
Department of Christian Religious Affairs

3.4 Notes to financial statements

Annexure-(vii)

Statement of Missing Vouchers

Department : Department of Christian Religious Affairs
Expenditure Head No : 203
Programme No. & Title : 02 Development Activities

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
		Nill		

* When there are no information with regard to this report, a nil report should be submitted

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Accountant
S.L.M.Nibras
Date : 20 .02.2026

S.L.M. Nibras
Accountant (Acting)

Annexure-(viii)

The Status Report as at 31/12/2025 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head No. : 203 **Department : Department of Christian Religious Affairs**

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2025 (Rs.)	Balance as Per Cash Book as at 31/12/2025 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2025 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon- Hyde Park	7041207	12,716,101	-	-	2025 December

I hereby certify that the above information is true and correct.

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Accountant
S.L.M.Nibras
Date : 20 .02.2026

S.L.M. Nibras
Accountant (Acting)
Department of Christian Religious Affairs

3.5 Performance in the collection of income - (Not applicable)

Revenue Code	Description of the revenue code	Revenue estimate		Collected revenue	
		Initial estimate	Final estimate	Amount (Rs.)	As a percentage of the final revenue estimate
-	-	-	-	-	-

3.6. Performance in the utilization of allocated provisions

Type of provision	Allocated provisions		Actual expenditure	Utilized provisions as a percentage of the finalized provision
	Initial estimate	Final estimate		
Recurrent	268,000,000	208,000,000	186,984,502.29	89.90%
Capital	62,000,000	62,000,000	52,857,861.40	85.25%

3.7. Provisions provided to this Department as a representative of another Department/ Ministry as per F R 208

Serial No	Department/ Ministry, which made provisions	Objective of the allocation	Provisions		Actual expenditure	Utilized provisions as a percentage of the finalized provision
			Initial estimate	Final estimate		
1	Election Commission	Payment of allowances for election duty	116,629.75	116,629.75	116,629.75	100%
2	Ministry of Buddhasasana and and Religious Affairs	For the mass held after Ditwa storm	70,000.00	70,000.00	70,000.00	100%
3	Ministry of Buddhasasana and and Religious Affairs	Cleaning Catholic Churches which were damaged by Ditwa storm	1,750,000.00	1,750,000.00	1,750,000.00	100%

3.8. Performance in reporting non-financial assets

Asset code	Description of the code	Balance as at 31.12.2025 as per the Board of Survey	Balance as at 31.12.2025 as per Statement of Financial Position	To be accounted in due course	Reporting progress as a percentage
9151	Buildings and structures	1,398,800	1,398,800	—	—
9152	Machinery	31,100,197.34	31,100,197.37	—	—
9153	Land	—	—	—	—
9154	Intangible assets	—	—	—	—
9155	Biological assets	—	—	—	—
9160	Works in progress	—	—	—	—
9180	Rented assets	—	—	—	—

3.9. Report of the Auditor General

Director,

Department of Christian Religious Affairs

Head 203- Report of the Auditor General on the Financial Statements for the year ended 31 December 2024of the Department of Christian Religious Affairs in terms of 11 (1) of the National Audit Act No. 19 of 2018.

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1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Department of Christian Religious Affairs for the year ended 31 December 2025 comprising the statement of Financial Position, statement of financial performance, and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My comments and observations on these financial statements submitted to the Department of Christian Religious Affairs as per Section 11 (1) of the National Audit Act No. 19 of 2918 are included in the report. The annual comprehensive report of the management audit will be issued in due course to the Chief Accounting Officer as per section 11 (2) of the National Audit Act No. 19 of 2018. The report of the Auditor General to be submitted as per section 10 of the National Audit Act No. 19 of 2018 read in conjunction with the Article 154 (6) of the Constitution of the Democratic Socials Republic of Sri Lanka will be tabled in the parliament in due course.

In my opinion, the accompanying financial statements give a true and fair view of the financial position, of the Department of Christian Religious Affairs as at 31 December 2025 and of its financial performance and its cash flows for the year then ended in compliance with the basis for the preparation of financial statements in note I.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3. Emphasizing a matter-Basis for the preparation of financial statements

Attention is hereby drawn to the note I relevant to financial statements, which describes the basis for the preparation of these financial statements. Financial statements have been prepared as per Financial Regulation 150 and 151 of the Government and State Accounts Guidelines 02/2025 dated 17 December 2025 for the requirements of the Department of Christian Religious Affairs, General Treasury and Parliament. Therefore, these financial statements may not be suitable for other purposes. My report aims only for the usage of Department of Christian Religious Affairs, General Treasury and Parliament of Sri Lanka. My opinion is not disclaimed in respect of this matter.

1.4 Responsibilities of Chief Accounting Officer for the Financial Statements

Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Financial Regulations150 and 151 of the Government, revised State Accounts Guidelines no 02/2025 dated 17 December 2025 and for determining such internal control, which is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub Section 16 (1) of the National Audit Act No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Department.

The Chief Accounting Officer should assure that a productive internal control system is prepared and maintained for the financial control of the Department as per sub section 38 (1) (c) of the National Audit Act and he should change necessary to maintain productively the system conducting from time to time a review in this regard.

1.5 Responsibility of the Auditor on the audit of financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control.

- Evaluate the inclusion of transactions and events which made base for the structure and content of financial statements includes revelations in a fair and reasonable manner.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal Requirements

I hereby state following facts as per section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

a) The financial statements presented are consistent with the preceding year.

b) Recommendations made by me on the financial statements for the previous year have been implemented.

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3. Financial Review

3.1. Management of expenditure

a. A net allocation of Rs. 796,706 was remaining unspent from the total net allocation of Rs. 1,500,000 for 05 recurrent votes and the percentage of that balance from net allocation was at the range from 50% to 84%.

b. A net allocation of Rs. 288,449 was remaining unspent from the total allocation of Rs. 500,000 for one capital vote and the percentage of that balance from net allocation was 58%.

c. The total allocation of Rs. 310,000 was remaining unspent pertaining to 02 recurrent votes.

d. It was observed that there was a variance at the range from35% to 162% between estimated allocation for basic expenses and revised allocation for estimated pertaining to 04 recurrent votes and 02 capital votes

3.2. Noncompliance to laws, rules and regulations

	Reference to the laws, rules and regulations	Non compliance
(a)	Financial Regulation no 134 (3) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	Copies of internal audit queries have not been sent to the Auditor General as per Financial Regulation
(b)	Financial Regulation no 756 (6) revised by Public Finance Circular no 01/2020 dated 28 August 2020	Although it has been stated that appropriate action should be taken before 30 April of the coming financial year regarding the items identified in general report 47 at the

		annual board of survey, and further it has been identified in the annual board of survey of year 2024 that 22 items should be sold, 11 items should be repaired and 12 items should be disposed, delays are occurred in taking such actions.
(c)	Para 3.1 of Public Administration Circular no 30/2016 dated 29 December 2016	Even though it has been prescribed that, after every inspection on fuel consumption, such inspection on fuel consumption should be carried out again after running 25,000 km or carrying out a major engine repair, whichever occurs first, no such inspection on fuel consumption has been carried out for a vehicle belonging to the Department for year 2025.

4. Review on operations

4.1. Performance

4.1.1. Planning

In terms of the provisions in para 03 f the Public Finance Circular no 02/2020 dated 28 August 2020, it is required to prepare and submit the action plan to the Chief Accounting Officer for the coming year before 15 of the month of December in the current year. However, approval has been obtained for the action plan prepared for first 04 months of year 2025 only on 23 January 2025.

4.1.2 ANNUAL Performance Report

Even though the annual performance report has been prepared as per the specimen given in no 14 of Guidelines issued by the Department of Public Finance in terms of the para 10.2 of Public Finance Circular no 02/2020 dated 28 August 2020, following defects have been observed in the said report.

(a) Even though it has been mentioned in sub para 7.1 of the Report of Compliance submitted by para 7 of the Performance Report that it is complied with the requirement of conducting at least 04 meetings of the Audit and Management

Committee during the year as per DMA circular 1-2019, only 03 meetings of Audit and Management Committee have been conducted for the year under review.

(b) Even though it has been mentioned in sub para 8.1 of the Report of Compliance that it is complied with the requirement of submitting particulars pertaining to the purchase and disposal of assets as per chapter 07 of Asset Management Circular No 01/2017 to the Office of Comptroller General, no action has been taken accordingly.

(c) Even though it has been mentioned in sub para 8.3 of the Report of Compliance that it is complied with the requirement of submitting the reports of the board of survey to the Auditor General, no action has been taken accordingly.

(d) Even though it has been mentioned in sub para 8.4 of the Report of Compliance that it is complied with the requirement of taking action within the period prescribed in the circular regarding the excesses, deficits revealed in annual board of survey and recommendations made, no action has been taken accordingly.

(e) Even though the requirement of re-inspection of fuel consumption of vehicles has been included in sub para 9.5 of the Report of Compliance as per provisions in para 3.1. of Public Administration Circular No 30/2016 dated 29 December 2019, such inspection has been carried out only for one vehicle, even where two vehicles were belonging to the Institution.

4.2. Management of Assets

a. Particulars of the purchase and disposal of assets in year 2025 have not been reported to the office of the Comptroller General in terms of the para 07 of the Asset Management Circular No 01/2017 dated 28 June 2017 issued by the Secretary of the General Treasury.

b. Action has not been completed to get the ownership of the Pilgrims House, Thalawila, which has been alienated to the Department of Christian Religious Affairs in year 2006, transferred to the Department.

4.3. Securities of Government Officers

(a) Even though it has been prescribed as per financial regulation 882 that a person appointed on acting basis to a post, to which the appointee is required to place a security, should be ordered to keep security treating him/her has been appointed to the post on permanent basis, the officer appointed from 17 March 2025 to act in the post of Accountant of the Department has not kept securities following that prescription.

(b) Even though it is required to report to the Secretary of the relevant Ministry and Auditor General regarding the officers newly appointed to the posts, to which securities should be placed as per Financial Regulation no 882, and the transfers of officers, who have already placed securities, no action has been taken accordingly.

4.4. Inefficiencies in the management

Action has not been taken to recover the loss to the value of Rs. 137,707 caused to a vehicle belonging to the Department due to an accident.

5. Good Governance

5.1. Audit and management Committee

In terms of the para 2.2. I of the Circular no DMA/ADM/07/CIRCULAR dated 28 April 2025 of the Department of Management Audit, 04 meetings of the Audit and management Committee should be conducted in every year under review in a way of conducting one meeting in every quarter, only 03 meeting have been conducted in the Department for the year under review.

6. Human Resources Management

6.1. Approved cadre and actual staff

The approved cadre and the actual staff of the Department of Christian Religious Affairs for year under review were 60 and 54 respectively, and 06 posts have fallen vacant i.e. 01 post at the senior level, 03 posts at secondary level, 02 post at primary level.

K H U D Sarath Kumara
Deputy Auditor General
For Auditor General

Chapter 04
Performance indicators - Performance indicators of the institute
(Based on the action plan)

Main responsibility	Main activities planned	Priority performance indictors	Estimated and revised annual cost Rs M , if applicable	Progress		Reasons for deviations, if any
				Physical Quantitively %)	Financial %	
1508(17)	Providing assistance to Churches and other religious institutions in need of financial facilities Organizing programmes for the enhancement of Spiritual personality, drug prevention and religious harmony . Attitude development programmes and Mapiya Wandana programmes	Programms for religious harmony Family nutrition programmes Programmes for youths, drug prevention programmes. Programmes for enhancing faith Attitude development programmes for imprisoned persons and migrants	2.5	100%	91%	Programmes planned for November and December have been cancelled due to Ditwa storm
1508(18)	Programmes for easter	Conducting all Island Psalm competitions Ceremnoy for awarding prizes for winners in competition Providing financial facilities to deaneries for supplement on Easter and easter programmes	2.5	100%	100%	
	National Christmas programmes	Conducting Painting competition for selecting Christmas postal stamp National Christmas festival National Carol competition and prize awarding ceremony	2.5	100%	93%	Cancellation of national Christmas festival due to Ditwa storm.

	Organization of other national and religious events and various other activities	Independence Day Vesak Festival	0.5	100%	100%	
2-1409	Jana Vandana, Christian arts and crafts, cultural activities Dharma Prabhashvara awarding ceremony SIGNIS awarding ceremony	Programmes for promoting Christian religious literature, Dharma Prabhashvara awarding ceremony, mass media peogrammes,short film workshop, competition and prize awarding ceremony	7.25	100%	99%	Ordinary balance
	Purchase of publications on Christian religion and Dahama school library programmes	Purchase of publications on Christianity, and Daham School library propgramme	0.5	100%	100%	
04-1508	Holding feasts at Churches declared under Pilgrimages Ordinance	Making contributions for the fests of 24 churches	8	100%	99%	Ordinary balance.
05-1508	Religious education and Daham School Activities	Quiz competition on the knowledge on Holy Bible	5.8	100%	100%	
		Religious and Daham School activities	3.2	100%	98%	Ordinary balance.
17-1501	Providing facilities for Daham School Teachers	Allowance for Daham School teachers	119.645	100%	86%	Payment of only the allowance for library books to Daham school teachers, who have service of less than 3 years, without paying allowance for uniforms as per Cabinet decision
11-2205	Enhancement of facilities required by pilgrims at religious places declared under Pilgrimages Ordinance	Providing provisions for 02 religious places	40	100%	83%	Non utilization of the provision made for price fluctuation of physical and technological items at Madhu church and non-receipt of imprest for the bills of December.

14-2205	Development of religious placed which are important in archaeological aspects	Providing aids for 06 religious places	7	100%	77%	Ordinary balance .
18-2205	Providing facilities for Christian Religious places and churches	For 11 Christian and religious and churches	10.3	100%	99%	Non-receipt of imprest for the bills of December.

Chapter 05
Performance in the achievement of Sustainable Development Goals (SDG)
The identified relevant Sustainable Development Goals

Goal/Objective		Targets	Achievement Indicators	Progress of the achievement so far gained
				0%-49% 50%-74% 75% - 100%
1508(17)	Organizing programmes for the enhancement of Spiritual personality ,drug prevention and religious harmony	Ensuring a healthy life for all and promoting welfare of those who are at every age	Strengthening measures for prevention of harmful alcohol and dangerous drugs and ensuring sound treatment system	75%-100%
			Strengthening the work plan of World Health Organization for the control of tobacco in relation to all the countries and implementation of the same	
1508(18)	Organizing Christmas Festivals at national level and conducting painting competition for Christmas postal stamp	Delivery of the message of love brought by the 'Birth of Jesus' through festivals at national level	Directing Christians for a peaceful society	75% - 100%
	Organization of other national and religious events and various other affairs	Strengthening the spiritual life of every Christian	Directing Christians for a peaceful society	75% - 100%

02-1409	Project for the promotion of Christian religious literature	Building personality through writing, and acting	Enhancing the taste of Christian arts and evaluating those who are interested in this regard. Introducing skilled artists to the future society	75% - 100%
	Purchase of publications on Christianity and Daham School Library Programme	Ensuring perfect, fair and qualitative education and providing opportunities for all to study during their life time	Enriching all, who are in education, with knowledge and skills for promoting sustainable development by 2030, Contributing to the above by way of promoting education on sustainable development, sustainable life styles, human rights, promoting a peaceful culture devoid of violation, evaluation global citizenship and cultural diversity, and ensuring cultural contribution for sustainable development.	75%-100%
	Janavandana, Christian arts and crafts and cultural affairs Conducting Christian Carols programmes, making contribution for the Dharma Prabhashwara Christian Awards Ceremony, and Kala Bhushan Awards Ceremony and making financial provisions for various other arts and literature programmes .	Ensuring perfect, fair and qualitative education and providing opportunities for all to study during their life time	Enriching all, who are in education, with knowledge and skills for promoting sustainable development by 2030, Contributing to the above by way of promoting education on sustainable development, sustainable life styles, human rights, promoting a peaceful culture devoid of violation, evaluation global citizenship and cultural diversity, and ensuring cultural contribution for sustainable development.	75%-100%

04-1508	Holding feasts at Churches declared under Pilgrimages Ordinance	Arranging towns and settlements as perfect, secured and sustainable living spaces	Strengthening the efforts made to protect and preserve the world cultural and natural heritages	75% - 100%
05-1508	Religious and Daham School Activities	Ensuring perfect, fair and qualitative education and providing opportunities for all to study during their life time	Enriching all, who are in education, with knowledge and skills for promoting sustainable development by 2030, Contributing to the above by way of promoting education on sustainable development, sustainable life styles, human rights, promoting a peaceful culture devoid of violation, evaluation global citizenship and cultural diversity, and ensuring cultural contribution for sustainable development.	75% - 100%
17-1501	Providing facilities to Daham School Teachers	Ensuring perfect, fair and qualitative education and providing opportunities for all to study during their life time	Enriching all, who are in education, with knowledge and skills for promoting sustainable development by 2030, Contributing to the above by way of promoting education on sustainable development, sustainable life styles, human rights, promoting a peaceful culture devoid of violation, evaluation global citizenship and cultural diversity, and ensuring cultural contribution for sustainable development.	75%-100%
11-2205	Enhancement of facilities required by the pilgrims who visit churches declared under Pilgrimages Ordinance	Arranging towns and settlements as perfect, secured and sustainable living spaces	Strengthening the efforts made to protect and preserve the world cultural and natural heritages	75%-100%

14-2205	Development of religious placed which are important in archaeological aspects		Protection of Christian heritages such as churches and religious places with ancient values for the benefit of future generations	75%-100%
18-2205	Constructions and rehabilitation of Churches , development of infrastructure facilities	Arranging towns and settlements as perfect, secured and sustainable living spaces	Strengthening the efforts made to protect and preserve the world cultural and natural heritages	75%-100%

It has become impossible to identify specifically the sustainable development goals as the most of the tasks performed by the Department could not be measured in quantitative terms. However, Department could achieve the identified sustainable objectives as per vision and mission to a greater extent. Since there were no provisions for all programmes, Department has taken every possible action to achieve the targeted performance by way of finding provisions by the Department itself for several programmes, which have been organized.

Chapter 06

Human Resource Profile

6.1. Cadre Management

	Approved Cadre	Cader at present	Vacancies / (Excess cadre)
Senior	03	02	01
Tertiary	01	01	00
Secondary	50	46	04
Primary	06	04	02

6.2. Cadre Management

Only the post of Assistant Director out of the posts of Director, Assistant Director and Accountant of the Department has fallen vacant. In the provinces, where Development Officers are not available, action has been taken to cover the activities pertaining to organization of competitions and programmes engaging other officers of the Department. Accordingly, existing human resources of the Department have been utilized at the maximum level for maintaining the performance of the Department in the meantime motivating them.

6.3. Human Resources development

Serial No	Date of the voucher	Training programme	Name of the payee	Expenditure (Rs)
1	For one officer	Certificate course on procurement process	National Institute of Labour Studies	30,000.00
2		Providing answers for audit queries	National Institute of Labour Studies	65,000.00
3		Development of leadership skills	National Institute of Labour Studies	6,500.00
4		Role and responsibility of the officers in charge of the subject of leave	National Institute of Labour Studies	6,500.00
5		Scientific, economic and safe driving.	Construction Development Authority	6,000.00

6	For 2 officers	Office System with Digital File Management	Distance Learning Center	30,000.00
7	For one officer	Certificate Program on ICT and AI	National Institute of Labour Studies	30,000.00
8		Computer printing design course	Sri Lanka Institute of Printing	25,500.00
9	For 2 officers	Government Payroll System	Distance Learning Center	30,000.00
10	For one officer	Public Procurement New Guidelines	Distance Learning Center	7,500.00
11	For 2 officers	Project Management course	National Institute of Labour Studies	24,000.00
12		Certificate Course in ICT & AI for Office Productivity	National Institute of Labour Studies	60,000.00

Chapter 07

Report of Compliance

Serial No	Requirement which should be made applicable	Situation (Complied/Not complied)	Brief clarification, if not complied	Accurate measures and decisions proposed to avoid such situations in future
1.	**Following financial statements/ Accounts have been submitted on due date**			
1.1.	Annual Financial Statements	Complied		
1.2.	Advance B account of public officers	Complied		
1.3.	Business and production advance account (Commercial advance account)	Not Relevant		
1.4.	Stores advance account	Not Relevant		
1.5.	Special advance account	Not Relevant		
1.6.	Other	Not Relevant		
2.	**Maintenance of books, registers and documents (F.R. 445)**			
2.1.	Maintaining fixed assets register with necessary updating as per Public Administration Circular no. 267/2018	Complied		
2.2.	Maintaining personal emolument documents /personal wages cards with necessary updating	Complied		
2.3.	Maintaining audit queries register with necessary updating	Complied		
2.4.	Maintaining internal audit report register with necessary updating	Complied		
2.5.	Preparation and Submission of all monthly accounts summaries (CIGAS)on due date	Complied		
2.6.	Maintaining cheque and money register with necessary updating	Complied		
2.7.	Maintaining inventory with necessary updating	Complied		
2.8.	Maintaining stock register with necessary updating	Complied		
2.9.	Maintaining losses and damages register with necessary updating	Complied		

2.10.	Maintaining liability register with necessary updating	Complied		
2.11.	Maintaining counter foils register with necessary updating (GAN20)	Complied		
3.	**Delegation of tasks for financial control (F.R. 135)**	Complied		
3.1.	Delegation of financial authority within the institute	Complied		
3.2.	Making awareness on the delegation of financial authority within the institute	Complied		
3.3.	Delegation of authority in order to approve every transaction by two or more officers	Complied		
3.4.	Taking action subject to the control of the Accountant when using government salary software as per Public Accounts Circular No. 171/2004 dated 11.05.201	Complied		
4.	**Preparation of annual plans**			
4.1	Preparation of annual action plan	Complied		
4.2	Preparation of annual procurement plan	Complied		
4.3	Preparation of annual internal audit plan	Complied		
4.4	Preparation of annual estimate and submission of the same to the Department of National Budget on due date (NBD)	Complied		
4.5	Submission of the annual cash flow statement to the Department of Treasury Operations on due date	Complied		
5.	**Audit Queries**			
5.1.	Making answers for all audit queries on the date prescribed by the Auditor General	Complied		
6.	**Internal Audit**			
6.1	Preparation of the annual internal audit plan after discussing with Auditor General at the beginning of the year as per F.R. 134 (2) DMA/1-2019	Complied		
6.2	Making answers for all internal audit report within a period of one month	Complied		
6.3	Submission of the copies of all internal audit reports to the Department of Management Audit as per sub section 40(4) of the National Audit Act No. 19 of 2018	Not Complied		

6.4	Submission of the copies of all internal audit reports to the Auditor General as per Financial Regulations 134 (3)	Not Complied		
7.	**Audit and Management Committees**			
7.1	Conducting at least 4 meetings of the Audit and Management Committee during the year under review as per DMA Circular 1-2019.	Not Complied		
8.	**Management of assets**			
8.1	Submission of the particulars of the purchase and disposal of assets to the Comptroller Generals' Office as per chapter 07 of the Assets Management Circular No. 01/2017	Not Complied		
8.2	Appointment of a suitable coordinating officer for the coordination of the implementation of the provisions of circular as per chapter 13 of the same and reporting these particulars to the Comptroller Generals' Office	Complied		
8.3	Submission of the relevant reports to the Auditor General on due date conducting board of surveys as per the provisions of Public Finance Circular No. 05/2016	Not Complied		
8.4	Applying recommendations on the deficits and excesses revealed at the annual board of survey within the period prescribed in the circular	Not Complied		
8.5	Disposal of unserviceable items as per F. R. 772	Complied		
9	**Management of vehicles**			
9.1	Preparation of daily running charts and monthly summaries for pool vehicles and submitting them to the Auditor General on due date.	Complied		
9.2	Disposal of vehicles less than six months from the date they become unserviceable	Not Relevant		
9.3	Maintaining log books of the vehicles with necessary updating	Complied		
9.4	Taking action on every vehicle accident as per F.R. 103,104, 109 and 110	Complied		
9.5	Re checking of the fuel consumption of vehicles as per the provisions indicated in para 3.1. of Public Administration Circular No. 2016/30 dated 29.12.2016.	Not Complied		

9.6	Getting the fully ownership transferred at the end of the lease period	Complied	.	
10	**Management of bank accounts**			
10.1	Preparation of bank reconciliation statements on due date and submission them for auditing	Complied		
10.2	Settling inactive bank accounts, which were brought forward either from the year under review or previous years	Complied		
10.3	Taking action as per financial regulations on balances which were revealed by bank reconciliation statements and has to be adjusted and settling such balances within a period of one month	Complied		
11	**Utilization of provisions**			
11.1	Making expenses from provisions provided so as not to exceed the limits	Complied		
11.2	Making liabilities so as not to exceed the limits of future provisions at the end of the year after utilizing the provision provided in terms of F.R. 94 (1)	Complied		
12	**Advance B account of public officers**			
12.1	To comply with limits	Complied		
12.2	Making a time analysis on loans in arrears.	Complied		
12.3	Settling the loans balances in arrears for more than a year.	Complied		
13	**General deposit account**			
13.1	Taking action on the deposits of which the period has expired, as per F.R. 571	Complied		
13.2	Maintaining the control account for general deposits with necessary updating	Complied		
14	**Imprest account**			
14.1	Remitting the balance of the cash register at the end of the year to the Department of Treasury Operations	Complied		

14.2	Settling ad hoc interim imprests issued as per F.R. 371 within a month after conclusion of the works	Complied		
14.3	Issuance of ad hoc interim imprest so as not to exceed approved limit as per F.R. 371	Complied		
14.4	Reconciling the balance of the imprest account with the books at General Treasury	Complied		
15	**Revenue Account**			
15.1	Making re payments from the income collected in compliance with relevant regulations	Complied		
15.2	Crediting the collected income directly to the income without crediting to deposit account	Complied		
15.3	Submission of the report on income in arrears to the Auditor General as per F.R. 176	Not Relevant		
16	**Human Resources Management**			
16.1	Maintaining the staff within the approved limit	Complied		
16.2	Issuance of duty lists in writing to all the members of the staff	Complied		
16.3	Submission of all the reports to the Department of Management Services as per MSD Circular No. 04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the General Public**			
17.1	Maintaining an information register with necessary updating with the appointment of an Information Officer as per Right To Information Act and other regulations	Complied		
17.2	Information on the institution is available in the website and facilities have made for general public to communicate their commendations / allegations through website or other alternative media	Complied		
17.3	Submission of reports once or twice per year as per section 08 and 10 of the Right To Information Act.	Complied		

18	**Implementing Citizen Charter**			
18.1	Making and implementing a citizen/ client charter as per Public Administration and Management Ministry Circular No. 05/2008 and 05/2008 (1)	Complied		
18.2	Making a methodology by the institute for the supervision and evaluation of the preparation and implementation of citizen/ client charter as per para 2.3. of the said circular	Complied		
19	**Formulation of a human resource plan**			
19.1	Preparation of a human resources plan based on the specimen in annex 02 of Public Administration Circular No. 02/2018 dated 24.01.2018	Complied		
19.2	Ensuring in the above mentioned human resources plan training opportunities not less than 12 hours per year for each member of the staff	Complied		
19.3	Signing annual performance agreements with the whole staff based on the specimen in annex 01 of the above mentioned circular	Complied		
19.4	Appointment of an officer entrusting responsibilities for the preparation of a human resource plan as per para 6.5 of the above mentioned circular, development of capacity building programmes and implementation of skill development programmes	Complied		
20	**Making responses to audit paras**			
20.1	Rectification of defects pointed out by the audit paras issued by the Auditor General for previous year.	Complied		