Annual Performance Report for the year 2025

Delimitation Commission

Expenditure Head No - 025

Performance Report – 2025

Contents

1. Institutional Profile

1.1 Introduction

The Delimitation Commission was appointed by HE the President for three years on 19.05.2023 under Article 41(1) of the constitution of the Democratic Socialist Republic of Sri Lanka, with Dr. K Thavalingam member and Chairman of the Commission and Dr. Anila Dias Bandaranaike and Mr. M.I.Ameer are the members.

The Delimitation Commission has been established on the second floor of the Surveyor General's Office Building. The address of the Commission is: Delimitation Commission, Surveyor General's Office Building, P.O. Box 506, Colombo 05.

Statutory Provisions for the Appointment, Powers and Functions of the Delimitation Commission

The above provisions are as follows as stipulated in Article 41B of the Constitution*

41B.

(1) No person shall be appointed by the President as the Chairman or a Member of any of the Commissions specified in the Schedule to this Article, except on a recommendation of the Council.

(2) The provisions of paragraph (1) of this Article shall apply in respect of any person appointed to act as the Chairman or as a member of any such Commission.

(3) It shall be the duty of the Council to recommend to the President, fit and proper persons for appointment as Chairmen or Members of the Commissions specified in the Schedule to this Article, whenever the occasion for such appointments arises, and such recommendations shall endeavor to ensure that such recommendations reflect the pluralistic character of Sri Lankan society, including gender. In the case of the Chairmen of such Commissions, the Council shall recommend three persons for appointment, and the President shall appoint one of the persons recommended as Chairman.

(4) The President shall appoint the Chairmen and the Members of the Commissions specified in the schedule to this Article, within fourteen days of receiving the recommendations of the Council for such appointments.

(5) No person appointed under paragraph (1) or a person appointed to act as the Chairman or a member of any such Commission, shall be removed except as provided for in the Constitution or in any written law, and where there is no such provision, such person shall be removed by the President only with the prior approval of the Council.

(6) All the Commissions referred to in the Schedule to this Article, shall be responsible and answerable to Parliament.

SCHEDULE

(a) The Elections Commission.
(b) The Public Service Commission.
(c) The National Police Commission.
(d) Audit Services Commission
(e) The Human Rights Commission of Sri Lanka.
(f) The Commission to Investigate Allegations of Bribery or Corruption.
(g) The Finance Commission.
(h) The Delimitation Commission.
(i) National Procurement Commission

95.

(1) Within three months of the Commencement of the Constitution the President shall for the delimitation of electoral districts, establish a Delimitation Commission consisting of three persons appointed by him who he is satisfied are not actively engaged in politics. The President shall appoint one of such persons to be the Chairman.

(2) If any member of the Delimitation Commission shall die or resign or if the President is satisfied that any such member has become incapable of discharging his functions as such, the President shall, in accordance with the provisions of paragraph (1) of this Article, appoint another person in his place.

96.

(1) The Delimitation Commission shall divide Sri Lanka into not less than twenty and not more than twenty-five electoral districts and shall assign names thereto.

(2) Each Province of Sri Lanka may itself constitute an electoral district or may be divided into two or more electoral districts.

(3) Where a Province is divided into a number of electoral districts the Delimitation Commission shall have regard to the existing administrative districts so as to ensure as far as is practicable that each electoral district shall be an administrative district or a combination of two or more administrative districts or two or more electoral districts together constitute an administrative district.

(4) The electoral districts of each Province shall together be entitled to return four members, (in addition to the number of members which they are entitled to return by reference to the number of electors whose names appear in the registers of electors of such electoral districts) and the Delimitation Commission shall apportion such entitlement equitably among such electoral districts.

(5) In the event of a difference of opinion among the members of the Delimitation Commission, the opinion of the majority thereof shall prevail and shall be deemed to be the decision of the Commission. Where each member of the Commission is of a different opinion, the opinion of the Chairman shall be deemed to be the decision of the Commission. Any dissentient member may state his reasons for such dissent.

(6) The Chairman of the Delimitation Commission shall communicate the decisions of the Commission together with the reasons, if any, stated by a dissentient member to the President.

1.2 Vision, Mission and Goals/Objectives of the Commission

Vision:-To achieve excellence in boundary delimitation based on ethical and equitable principles.

Mission:-To conduct boundary delimitation as mandated by the Constitution in an independent, ethical, equitable, efficient, transparent and credible manner and in accordance with the Law.

Goals/Objectives

- To ensure that the boundaries of electoral or any other assigned geographical units are drawn in such a way as to achieve equitable representation for each vote or citizen to the greatest degree possible, to ensure effective safeguarding of the democratic rights of the people and of the environment.
- To complete assigned tasks on delimitation of electoral boundaries or any other assigned geographical boundaries for administration or socio-economic services to citizens, such as education, health or security, within the scheduled time frame.
- To provide knowledge and data on delimitations to the government and others to facilitate their decisions.
- To develop a resource Centre for delimitation literature and related materials.
- To educate all stakeholders about the need for a regulated, accurate and justifiable delimitation process, essential for free, fair and credible elections.

1.3 Key Functions and Powers

The principal functions of the Commission are set out in Articles 95 and 96 of the Constitution**.** However, with regard to this Delimitation Commission, the duties and powers of the Commission are not specified in the Constitution.

Accordingly, at the time of drafting a new Constitution or introducing a constitutional amendment, steps should be taken to establish a single Delimitation Commission and to rationalize the determination of all geographical boundaries when defining its responsibilities and mandate. For this purpose, an Act conferring powers on the Commission should be enacted and a draft of such legislation has already been prepared and submitted to the Secretary to the President for further action.

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1.4 Organizational Structure

Delimitation Commission
Chairman , 02 Members

Secretary

Co-ordinating Secretary

Accountant

Administrative Officer (AO)

Staff
01 Management Service Officer

Staff
03 Translators (Vacant)
01 Management Service Officer
02 IT Officers (Vacant)
02 Drivers
02 Office Assistants

2. Progress and the Future Outlook

2.1Meetings of the Delimitation Commission

Twelve meetings were held during the period from 01.01.2025 to 31.12.2025 to discuss administrative and policy matters.

13th Meeting – 16.01.2025
14th Meeting – 17.02.2025
15th Meeting – 17.03.2025
16th Meeting – 30.04.2025
17th Meeting – 20.05.2025
18th Meeting – 24.06.2025
19th Meeting – 28.07.2025
20th Meeting – 19.08.2025
21st Meeting – 22.09.2025
22nd Meeting – 14.10.2025
23rd Meeting – 11.11.2025
24th Meeting – 16.12.2025

2.2 Establishment Matters

All establishment matters of the Commission's officers, including the maintenance of officers' personal files, the performance of establishment matters of the Commission's members, the maintenance of records relating to the Commission's two motor vehicles, the maintenance of the fuel advance register, leave records, and records relating to office equipment repairs are carried out.

In addition, the reports to be sent to the Presidential Secretariat, Prime Ministers' Office, Sri Lanka Parliament, Constitutional Council, Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, Ministry of Finance, Economic Stabilization and National Policies, Audit Services Commission and to other Institutions where reports have to be provided have been presented on the dates prescribed.

2.3 Financial Management

All payment transactions were carried out properly in accordance with financial regulations, with proper recommendations and approvals, and procurement activities as well as goods inspection activities were conducted properly. All reports and information requested by the General Treasury were provided appropriately.

Furthermore, actions were taken to submit the reports requested by the National Audit Commission as required, and audit queries have been satisfactorily responded to.

2.4 Activities

2.4.1 Preparation of Information Booklets to Inform Interested Parties Regarding Delimitation Work

Four booklets in English were planned to inform the public about delimitation. Under this plan, three booklets were prepared as follows:

i) "Evolution of Parliamentary System in Sri Lanka" – a booklet on the parliamentary system in Sri Lanka, prepared in English by the Commission members, with a limited number of copies printed. Translations into Sinhala and Tamil are proposed.

ii) "Administrative Unit in Sri Lanka" – a question-and-answer booklet on administrative divisions in Sri Lanka, prepared in English by the Commission members to inform the public about delimitation. Translation into Sinhala and Tamil is planned. A limited number of English copies have been printed.

iii) “Evolution of Local Government and Ward Base Delimitation in Sri Lanka” – a booklet on local government and ward-based delimitation, printed in English in a limited number of copies. Translation into Sinhala and Tamil is also proposed.

2.4.2 Creation of a Website for the Delimitation Commission

Until now, no website existed to provide information about the Delimitation Commission to the public. In July 2025, a website was developed at minimal cost. Efforts have been made to upload information about the Commission and various academic data. The website address is http://delimitationcommission.blogspot.com.

2.4.3 Review of 2012 and 2021 Delimitation Committee Recommendations on Divisional Secretary Divisions and Grama Niladhari Divisions

The Cabinet has decided to appoint a committee to review the recommendations of the relevant committees on the reorganization of Divisional Secretary Divisions and Grama Niladhari Divisions made in 2012 and 2021, and in this regard, a preliminary discussion was held in Parliament on 19.08.2025, convened by the Hon. Minister of Public Administration, Provincial Councils and Local Government. The Chairman and members of the Commission, along with the Secretary, participated in this. Based on the matters discussed, the members of the Commission are engaged in reviewing the 2012 and 2021 delimitation committee recommendations.

2.4.4 Compilation and Organization of 2025 Population and Housing Census Data

Efforts are underway to compile and organize the data released so far from the 2025 Census of Population and Housing in a manner that facilitates its use for future delimitation activities.

2.4.5 Submission of Research Papers to the “Annual Research Symposium – 2025” of the Election Commission

Two research papers were submitted in English and Tamil to the “Annual Research Symposium – 2025” of the Election Commission held on 04 November 2025.

i) A paper prepared by the Chairman of the Delimitation Commission, Dr. K. Thavalingam, and Member Mr. M.I. Ameer, titled “இலங்கையில் பாராளுமன்ற அரசியலில்பெண்கள் வகிபாகம்” in Tamil, was selected for presentation at the research session and was presented by the Chairman.

ii) A paper prepared by the Chairman of the Delimitation Commission, Dr. K. Thavalingam, and Member Dr. Anila Dias Bandaranayake, titled “Women’s Political Participation: Ideals, Realities and Challenges” in English, was selected for publication in the research journal.

2.5 Resource Center

The Commission is continuously engaged in the process of expanding the collection of printed and electronic documents relevant to the subject of delimitation. The Commission is also prepared to provide copies of gazette notifications, reports, and other relevant documents, as well as maps of Divisional Secretary Divisions and Grama Niladhari Divisions, to requesting parties.

B.P.C. Kularatne
Secretary (Acting)
Delimitation Commission

3. Overall Financial Performance for the Year

3.1 Statement of Financial Performance

ACA -F

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

Revised Budget Allocations 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		18,216,105	15,240,000	ACA-3
-	Deposits		33,655	29,325	ACA-4
250,000	Advance Accounts		303,688	246,488	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**18,553,448**	15,515,813	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**18,553,448**	15,515,813	
	Remittance to the Treasury (D)		**40,038**	140,142	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**18,513,410**	15,375,671	
	Less: Expenditure				
-	**Recurrent Expenditure**				
12,875,000	Wages, Salaries & Other Employment Benefits	5	12,684,123	11,148,485	ACA-2(ii)
5,825,000	Other Goods & Services	6	4,941,551	4,238,557	ACA-2(ii)
-	Subsidies, Grants and Transfers	7	-	-	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
18,700,000	**Total Recurrent Expenditure (F)**		**17,625,673**	15,387,042	
	Capital Expenditure				
-	Rehabilitation & Improvement of Capital Assets	10	-	-	ACA-2(ii)
300,000	Acquisition of Capital Assets	11	223,610	-	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
-	Capacity Building	14	-	-	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
300,000	**Total Capital Expenditure (G)**		**223,610**	-	
	Deposit Payments		33,655	29,325	ACA-4
1,000,000	Advance Payments		994,944	286,394	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**1,028,599**	**315,719**	
	Total Expenditure I = (F+G+H)		18,877,882	15,702,761	
	Balance as at 31st December J = (E-I)		(364,472)	(327,090)	
	Balance as per the Imprest Adjustment Statement		(364,472)	(327,090)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			(364,472)	(327,090)	

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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	2,884,516	2,660,906
Financial Assets			
Advance Accounts	ACA-5/5(a)	1,494,282	803,026
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**4,378,798**	**3,463,932**
Net Assets / Equity			
Net Worth to Treasury		1,494,282	803,026
Property, Plant & Equipment Reserve		2,884,516	2,660,906
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Impress Balance	ACA-3	-	-
Total Liabilities		**4,378,798**	**3,463,932**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ……… to…… and Annexures to accounts presented in pages from ……. to ……….. 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

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Chief Accounting Officer
Name : B.P.C. Kularathne
Designation : Secretary
Date : 2026.02.27

B. P. C. Kularatne
Secretary (Acting)
Delimitation Commission
Surveyor General's Office Building
Colombo - 05

……………………
Accounting Officer
Name : E.G.S. Sisira Kumara
Designation : Accountant
Date : 2026.02.27

E.G.S. Sisira Kumara
Accountant
Delimitation Commission
Surveyor General's Office building
Colombo - 05

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3.3 Statement of Cash Flows

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	365,021	256,140
Imprest Received	18,216,105	15,240,000
Recoveries from Advance	303,688	246,488
Deposit Received	33,655	29,325
Total Cash generated from Operations (A)	**18,918,469**	**15,771,953**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	17,560,773	15,290,092
Subsidies & Transfer Payments	-	-
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	223,610	
Expenditure incurred on behalf of Other Heads	65,449	26,000
Imprest Settlement to Treasury	40,038	140,142
Advance Payments	994,944	286,394
Deposit Payments	33,655	29,325
Total Cash disbursed for Operations (B)	**18,918,469**	**15,771,953**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	-	-
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:		
Capital Asset Construction, Purchases and Other Investment Acquisitions	-	-
Total Cash disbursed for Investing Activities (E)	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	-	-
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	-	-

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3.4 Notes to the Financial Statements

Basis of Reporting

1) Purpose of Preparation

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.

2) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2025.

3) Basis of Measurement

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

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

4) Recognition of Revenue

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

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

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

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

6) Property, Plant and Equipment Reserve

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

7) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2025.

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

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

3.5 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a% of Final Revenue Estimate
-	-	-	-	-	-

3.6 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure (Rs.)	Allocation Utilization as a% of Final Allocation
	Original (Rs.)	Final (Rs.)		
Recurrent	18,700,000.00	18,700,000.00	17,560,773.16	93.91%
Capital	300,000.00	300,000.00	223,610.00	75%

3.7 Granting of allocations for expenditure to the Commission as agent of the other Ministries/ Departments in terms of F.R.208

Serial No.	Allocation Received from Which Ministry/Department	Allocation		Actual Expenditure (Rs.)	Allocation Utilization as a% of Final Allocation
		Original (Rs.)	Final (Rs.)		
-	-	-	-	-	-

3.8 Performance of Non-Financial Assets

Assets Code	Code Description	Balance at 31.12.2025 as per Board of Survey Report	Balance at 31.12.2025 as per financial Position Report	To be Accounted in future	Progresses as %
9151	Building and Structures	-	-	-	-
9152	Machinery	2,884,516.45	2,884,516.45	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය எனது இல. My No.	PIC/B/DC/2/25/1	ඔබේ අංකය உமது இல. Your No.		දිනය திகதி Date	2026 මැයි 20 දින

DELIMITATION COMMISSION
22 MAY 2026
COLOMBO - 05

ප්‍රධාන ගණන්දීමේ නිලධාරී,

සීමා නිර්ණය කොමිෂන් සභාව

ශීර්ෂය - 025 සීමා නිර්ණය කොමිෂන් සභාවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

යථෝක්ත වාර්තාව සහ මූල්‍ය ප්‍රකාශනයේ භාෂාත්‍රයෙන් වූ මුල් පිටපත් මේ සමඟ එවා ඇත.

කේ.කේ.එස්.ජයකොඩි

නියෝජ්‍ය විගණකාධිපති

විගණකාධිපති වෙනුවට

පිටපත :- අධ්‍යක්ෂ ජනරාල්, රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. இல. 306/72, பொல்தூவ 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

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. PIC/B/DC/2/25/1	ඔබේ අංකය / உமது இல. / Your No.	දිනය / திகதி / Date 2026 මැයි 20 දින

DELIMITATION COMMISSION
22 MAY 2026
COLOMBO - 05

ප්‍රධාන ගණන්දීමේ නිලධාරී
සීමා නිර්ණය කොමිෂන් සභාව

ශීර්ෂය 025 - සීමා නිර්ණය කොමිෂන් සභාවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (I) උප වගන්තිය ප්‍රකාර විගණකාධිපති සම්පිණ්ඩන වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 025 - සීමා නිර්ණය කොමිෂන් සභාවේ 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ (සංශෝධිත පරිදි) 11(1) වගන්තිය ප්‍රකාරව සීමා නිර්ණය කොමිෂන් සභාව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ප්‍රධාන ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

සීමා නිර්ණය කොමිෂන් සභාවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1 හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

අංක 306/72, පොල්දුව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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1.3 කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාල සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන, රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 අනුව සීමා නිර්ණය කොමිෂන් සභාවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව සීමා නිර්ණය කොමිෂන් සභාවේ, මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන් දීමේ නිලධාරීගේ හ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ප්‍රධාන ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව සීමා නිර්ණය කොමිෂන් සභාව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව සීමා නිර්ණය කොමිෂන් සභාවේ මූල්‍ය පාලනය සඳහා සඵලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායි ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම්

හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.

- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව අගයන ලදී.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ප්‍රධාන ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම.

1.6.1 අග්‍රිම ශේෂය

(අ) ACA-3 ආකෘතියේ අග්‍රිම ලැබීම ලෙස රු.18,216,105 ක වටිනාකමක් දක්වා තිබුණද CIGAS පරිගණක පද්ධතිය මගින් ලබාගෙන ඇති දෙපාර්තමේන්තු ඒකාබද්ධ ශේෂ පිරික්සුම අනුව එම වටිනාකම රු.18,211,000 ක් වූයෙන් රු.5,105 ක වෙනසක් නිරීක්ෂණය විය.

(ආ) 2025 මාර්තු මාසයට අදාලව වෙනත් මූලාශ්‍ර වලින් අග්‍රිම ලැබීම් රු.30,105 ක් වුවද ACA-3 ආකෘතියේ එම ශේෂය දක්වා නොතිබුණි.

(ඇ) ACA-3 ආකෘතියේ මුදල් මගින් අග්‍රිම පියවීම ලෙස රු. 40,038 ක වටිනාකමක් පෙන්වා තිබුණද 2025 වර්ෂයට අදාල භර නිවේදනය අනුව හා CIGAS පරිගණක පද්ධතිය මගින් ලබා ගන්නා ලද ශේෂ පිරික්සුම අනුව එම වටිනාකම රු.65,038 ක් වූයෙන් රු.25,000 ක වෙනසක් නිරීක්ෂණය විය.

2. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඈ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

3. මූල්‍ය සමාලෝචනය

3.1 වියදම් කළමණාකරණය

රජයේ මුදල් රෙගුලාසි 50 ප්‍රකාරව වියදම් ඇස්තමේන්තු නිසි පරිදි පිළියෙළ කර නොමැති වීම හේතුවෙන් වැය විෂයන් 11 ක සියයට 6 සිට සියයට 100 දක්වා ප්‍රතිපාදන සමාලෝචිත වර්ෂය තුළදී උපයෝජනය කර නොතිබුණි.

3.2 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

	නීතිරීති / විධානයට යොමුව	නිරීක්ෂණය
(අ)	2016 අංක 12 දරන තොරතුරු දැනගැනීමේ අයිතිවාසිකම පිළිබඳ පනතේ 10 වගන්තිය	ඉකුත් වර්ෂයට අදාල තොරතුරු දැන ගැනීමේ අයිතිවාසිකම පිළිබඳ කොමිෂන් සභාව වෙත ඉදිරිපත් කළ යුතු වාර්ෂික වාර්තාව 2025 දෙසැම්බර් 31 දින දින වන විටත් ඉදිරිපත් කර නොතිබුණි.
(ආ)	2018 ජනවාරි 24 දිනැති අංක 02/2018 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛය	සමාලෝචිත වර්ෂය වෙනුවෙන් මානව සම්පත් සංවර්ධන සැලැස්මක් සකස් කර නොතිබුණි.
(ඇ)	2016 දෙසැම්බර් 29 දිනැති අංක 30/2016 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛයේ 3.1 වගන්තිය	යොමුගත චක්‍රලේඛය අනුව කොමිෂන් සභාව සතුව පවතින වාහන දෙකක ඉන්ධන දහන පරීක්ෂාව සිදු කර නොතිබුණි.
(ඇ)	ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහයේ 261 (2) වගන්තිය	චෙක්පත් මඟින් ගෙවීම් කිරීමේදී චෙක්පතේ අංකය වවුචරයේ මෙන්ම මුදල් පොතේ නියමිත සටහන ඉදිරියෙන් සටහන් කල යුතු වුවද ඉන් බැහැරව කටයුතු කල අවස්ථා 80 ක් විගණනයේදී නිරීක්ෂණය විය.

4 මෙහෙයුම් සමාලෝචනය

4.1 කාර්ය සාධනය

4.1.1 දැක්ම හා මෙහෙවර

සාමාජිකයින් තිදෙනෙකුගෙන් යුතු කොමිෂන් සභා රැස්වීම් 12 ක් 2025 වර්ෂය තුළදී පවත්වා තිබුණද කොමිෂන් සභාවේ අරමුණු ඉටුකිරීමට අදාල ක්‍රියාමාර්ග එම රැස්වීම් තුළදී සාකච්ඡා වී නොතිබුණි.

4.1.2 ක්‍රියාකාරී සැලැස්ම.

2020 අගෝස්තු 28 දිනැති අංක 2/2020 රාජ්‍ය මුදල් චක්‍රලේඛයේ 3 ඡේදය ප්‍රකාරව මාර්ගෝපදේශයේ සඳහන් ආකෘතියට අනුකූල වන ලෙස, වගකීම් ක්ෂේත්‍ර, ක්‍රියාකාරකම්, ප්‍රතිපාදන (In put) හා ප්‍රතිඵලය (Out come) ඇතුලත්කර 2025 වර්ෂයේ ක්‍රියාකාරී සැලැස්ම පිළියෙල කර නොතිබුණි.

5. යහපාලනය

5.1 අභ්‍යන්තර විගණනය

2018 අංක 19 දරන ජාතික විගණන පනතේ 40 වගන්තිය ප්‍රකාරව ප්‍රධාන ගණන්දීමේ නිලධාරි විසින් අභ්‍යන්තර විගණන කටයුතු සිදු කිරීම සඳහා සුදුසු විගණකවරයෙකු පත් කරනු ලැබිය යුතු වුවත්, 2015 වර්ෂයේ සිට අභ්‍යන්තර විගණකවරයෙකු පත්කර අභ්‍යන්තර විගණනය ක්‍රියාත්මක කිරීමට කටයුතු කර නොතිබුණි.

5.2 විගණන හා කළමනාරණ කමිටුව

2018 අංක 19 දරන ජාතික විගණන පනතේ 41 වගන්තිය ප්‍රකාරව විගණන හා කළමනාකරණ කමිටු පැවැත්විය යුතු වුවත්, 2015 වර්ෂයේ සිට විගණන හා කළමනාකරණ කමිටුව පවත්වා නොතිබුණි.

6. මානව සම්පත් කළමනාකරණය

2025 දෙසැම්බර් 31 දිනට අනුමත කාර්ය මණ්ඩලය 15 ක් වුවද තත්‍ය කාර්ය මණ්ඩලය 10 ක් ද වූ අතර ඒ අනුව ද්විතීය මට්ටමේ පුරප්පාඩු 05 ක් පැවතුණි. එමෙන්ම ජ්‍යෙෂ්ඨ මට්ටමේ ලේකම් තනතුර හා ගණකාධිකාරී තනතුර සඳහා 2016 වර්ෂයේ සිට මෙම වාර්තාවේ දින දක්වාම වැඩ බැලීමේ පදනම මත නිලධාරීන් අනුයුක්ත කර තිබුණි.

කේ.කේ.එස්.ජයකොඩි
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

4. Performance Indicators

4.1 Performance Indicators of the Institution (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%-90%	75%-89%	50%-74%
1. Planning & Training			
1.1 Preparation of Annual Plan.	100%		
1.2 Conducting Progress Review meetings		80%	
1.3 Conducting training for Commission staff	90%		
2. Collection of Information Required for Delimitation Work			
2.1 Sending letters to identify the administrative boundaries of Divisional Secretary Divisions where such boundaries have not been clearly defined.	100%		
2.2 Obtaining data from the 2024/2025 Census of Population and Housing.		75%	
2.3 Collecting results of the forthcoming Local Authorities Elections at ward level.		85%	
3. Informing the Public on Delimitation			
3.1 Printing four booklets to inform stakeholders on delimitation		75%	
4. Establishment of an Updated Records / Archive System and Preparation of Soft Copies of Documents		75%	

5. Performance of the Achieving of Sustainable Development Goals (SDG)

5.1 Identified Respective Sustainable Developments Goals

Goal/ Objective	Targets	Indicators of the achievement	Progress of the achievement to date		
			0%-49%	50%-74%	75%-100%
-	-	-	-	-	-

5.2 The Success and Challenges of the Sustainable Development Goals

It is difficult to identify definitive SDG's for the DC, as the functions have not been assigned to the Commission by the Constitution. However the DC has expanded its contribution through the collection and analysis of data towards developing a uniform system of boundaries for local authorities (MC's, UC's, PS's), administrative areas (Districts, DS Divisions, GN Divisions) and state service delivery areas (agrarian, education, health, justice, police, etc.), to build a strong infrastructure for sustainable national development in Sri Lanka, that improves the well-being of the citizen and of the environment, as identified in the Vision, Mission, Goals and Objectives of the Delimitation Commission.

6. Human Resource Profile

6.1 Cadre Management

Considering the expected volume of work to be entrusted to the DC, the following posts were created with the approval of the Director General, Department of Management Services, by letter no. DMS/1029 dated 05.02.2016.

Designation	Level	No. of Posts	Salary Code
Secretary	Senior	1	SL-3-2006
Accountant	Senior	1	SL-1-2006
Co-ordinating Secretary	Tertiary	1	PA Circular 06/2006
Administrative Officer (AO)	Tertiary	1	MN-7-2006
Translator	Secondary	3	MN-6-2006
IT Assistant	Secondary	2	MT-1-2006
Management Service Officer (MSO)	Secondary	2	MN-2-2006
Driver	Primary	2	PL-3-2006
Office Assistant (OA)	Primary	2	PL-1-2006
TOTAL		15	

The following appointments have been made during this year

- ❖ To act in the post of Secretary, Mr. Anura Muthumala, Additional Surveyor General (Administration and Human Resources) of the Survey Department, was appointed for the period from 21.02.2025 to 24.07.2025 (up to the date of retirement). Thereafter, with effect from 25.07.2025, Mr. B.P.C. Kularatne, an officer of the Special Grade of the Sri Lanka Administrative Service and Additional Commissioner of Elections (Legal and Investigation) of the Election Commission, was appointed by the Delimitation Commission to act in the post of Secretary for a period of one year or until a permanent officer is appointed to the vacant post of Secretary, whichever occurs earlier.

- ❖ To act in the post of Accountant, subject to the covering approval of the Public Service Commission and in addition to the duties of his substantive post, Mr. E.G.S. Sisira Kumara, who served as Accountant of the Ministry of Fisheries and Aquatic Resources Development, was appointed for a period of one year from 01.07.2024. Thereafter, with effect from 01.07.2025 to 30.06.2026, subject to the covering approval of the Public Service Commission, Mr. E.G.S. Sisira Kumara was reappointed to act in the post of Accountant for a further period of one year.

Accordingly, the employment profile as at 31-12-2025 was:

Designation	Level	Approved	Filled	Vacancies
Secretary	Senior	1	1[a]	-
Accountant	Senior	1	1[a]	-
Coordinating Secretary	Tertiary	1	1	-
Administrative Officer (AO)	Tertiary	1	1	-
Translator	Secondary	3	0	3
IT Assistant	Secondary	2	0	2
Management Service Officer (MSO)	Secondary	2	2	-
Driver	Primary	2	2	-
Office Assistant (OA)	Primary	2	2	-
TOTAL		15	10	5

a- Acting

7. Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for 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 to public officers account	Complied	-	-
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not applicable	-	-
1.4	Stores Advance Accounts	Not applicable	-	-
1.5	Special Advance Accounts	Not applicable	-	-
1.6	Others	Not applicable	-	-

2	**Maintenance of books and registers (FR445)/**			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied	-	-
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied	-	-
2.3	Register of Audit queries has been maintained and updated	Complied	-	-
2.4	Register of Internal Audit reports has been maintained and updated	Not applicable	-	-
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied	-	-
2.6	Register for cheques and money orders has been maintained and updated	Complied	-	-
2.7	Inventory register has been maintained and updated	Complied	-	-
2.8	Stocks register has been maintained and updated	Complied	-	-
2.9	Register of losses has been maintained and updated	Not applicable	-	-
2.10	Commitment Register has been maintained and update	Complied	-	-
2.11	Register of Counterfoil Books (GA - N20) has been maintained and update	Complied	-	-

3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institution	Complied	-	-
3.2	The delegation of financial authority has been communicated within the institution	Complied	-	-
3.3	The authority have been delegated in such manner so as to pass each transaction through two or more officers	Complied	-	-
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.20 I 4 in using the Government Payroll Software Package	Complied	-	-

4	**Preparation of Annual Plan**			
4.1	The annual action plan has been prepared	Complied	-	-
4.2	The annual procurement plan has been prepared	Complied	-	-
4.3	The annual Internal Audit plan has been prepared	Not applicable	-	-
4.4	The annual estimate has been prepared and submitted to the NBD on the due date	Complied	-	-
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied	-	-

5	**Audit queries**			
5.1	All the audit queries have been replied within the time specified by the Auditor General	Complied	-	-

6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General m terms of Financial Regulation 134(2)) DMA/1-2019	Not applicable	-	-
6.2	All the internal audit reports have been replied within one month	Not applicable	-	-
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department m terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Not applicable	-	-
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Not applicable	-	-

7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the OMA Circular 1-2019	Not applicable	-	-

8	**Assets Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied	-	-
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied	-	-
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied	-	-
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions carried out during the period specified in the circular	Complied	-	-
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied	-	-

9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied	-	-
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not applicable	-	-
9.3	The vehicle logbooks had been maintained and updated	Complied	-	-
9.4	The action has been taken in terms of F.R. I 03, I 04, I 09 and 110 with regard to every vehicle accident	Complied	-	-
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.20 16	Complied	-	-
9.6	The absolute ownership of the leased vehicle log books has-been transferred after the lease term	Not applicable	-	-

10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied	-	-
10.2	The dormant accounts that had existed in the year under review or since previous year settled	Complied	-	-
I 0.3	Action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and those balances had been settled within one month	Complied	-	-

11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied	-	-.
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(I)	Complied	-	-

12	**Advances to Public Officers Account**			
1 2.1	The limits had been complied with	Complied	-	-
12.2	A time analysis had been carried out on the loans in arrears	Not applicable	-	-
12.3	The loan balances in arrears for over one year had been settled	Not applicable	-	-

13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Not applicable	-	-
13.2	The control register for general deposits had been updated and maintained	Not applicable	-	-

14	**Impre st Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied	-	-
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied	-	-
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R.371	Complied	-	-
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied	-	-

15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Not applicable	-	-
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account	Not applicable	-	-
1 5.3	Returns of arrears of revenue forwarded to the Auditor General in terms of FR176	Not applicable	-	-

16	**Human Resource Management**			
16 .1	The staff had been paid within the approved cadre	Complied	-	-
16.2	All members of the staff have been issued a duty list in writing	Complied	-	-
16.3	All reports have been submitted to MSD m terms of their circular no. 04/2017 dated 20.09.2017	Complied	-	-

17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulations	Complied	-	-
17.2	Information about the institution to the public have been provided by Website or alternative measures have been facilitated to appreciate/ allegation to the public against the authority by this website or alternative measures	Complied	-	-
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Not Complied	No requests for information were received during this year under the provisions of the Right to Information Act.	-

18	**Implementing citizens charter**			
18 . 1	A Citizens Charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circulars number 05/2008 and 05/2018(I) of Ministry of Public Administration and Management	Not applicable	-	-
18 .2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens Client's Charter as per paragraph 2.3 of the circular	Not applicable	-	-

19	Preparation of the Human Resource Plan			
19 .1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/20 18 dated 24.01.2018.	Complied	-	-
19 .2	A minimum training opportunity of not less than 1 2 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied	The institution does not design training programmes and obtains suitable opportunities through external institutions.	Referring officers to training programmes as appropriate.
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied	-	-
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skills development programs as per paragraph No.6.5 of the aforesaid Circular	Complied	-	-

20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied	-	-