පාර්ලිමේන්තු ප්‍රකාශන මාලා අංක: 492

ආයතනයේ නම : අධිකරණ සහ ජාතික ඒකාබද්ධතා අමාත්‍යාංශය

පාර්ලිමේන්තුවේ රජයේ ගිණුම් පිළිබඳ කාරක සභාව විසින් සභාගත කරන ලද වාර්තා සම්බන්ධයෙන් ස්ථාවර නියෝග අංක 119(4) යටතේ ගරු අමාත්‍යවරයාගේ නිරීක්ෂණ හා ගනු ලබන පියවර පාර්ලිමේන්තුව වෙත ඉදිරිපත් කිරීම

பாராளுமன்ற வெளியீட்டுத் தொடர் இலக்கம் : 492

நிறுவனத்தின் பெயர் : நீதி மற்றும் தேசிய ஒருமைப்பாடு அமைச்சு

பாராளுமன்றத்தின் அரச கணக்குக் குழுவினால் முன்வைக்கப்பட்ட அறிக்கை தொடர்பாக நிலையியற் கட்டளை இலக்கம் 119(4) இன் கீழ் கௌரவ அமைச்சரின் அவதானிப்புக்களும் மற்றும் அது தொடர்பாக எடுக்கப்படும் நடவடிக்கைகளும் பாராளுமன்றத்திற்கு சமர்ப்பித்தல்.

Parliamentary Series No: 492

Name of the institution: Ministry of Justice and National Integration

Submission of observations of Hon. Minister and steps taken with regard to the reports tabled by the Committee on Public Accounts in terms of Standing Order No.119(4)

Evaluation through Online Information Management System of the financial control and performance of public institutions, provincial councils and local government bodies for the Financial Year 2023

Name of the Ministry/Department		Head
1.	Ministry of Justice, Prison Affairs and Constitutional Reforms	110
2.	Department of Courts Administration	228
3.	Supreme Court Registrar's Department	234
4.	Attorney General's Department	229
5.	Legal Draftsman's Department	230
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Evaluation through Online Information Management System of the financial control and performance of public institutions, provincial councils and local government bodies for the Financial Year 2023

Parliamentary Publication Serial Number : 492
Name of the Institution – Ministry of Justice and National Integration

Weaknesses identified by the Committee	Measures taken to overcome those weaknesses and the current situation
Part I: 97.00	
The personal payroll records and personal payroll cards were not kept up to date.	The personal payroll records have been kept up to date.
Replies had not been provided within a month for every audit query submitted by the Auditor General.	The relevant officials were instructed to take the necessary steps to rectify this situation in the future.
The state emblem was not painted on all vehicles.	Action has been initiated to take official action in this regard.
A vehicle has not been disposed of for less than 8 months upon it was Condemned	A committee has been appointed to identify condemned vehicles for disposal, and action is currently being taken to carry out the disposal process expeditiously.
There were outstanding loan balances that had been outstanding for more than a year.	**Balances due from suspended officers.** The current situation regarding the outstanding balance Rs. 552,516.68 for more than a year due from 05 officers who have been suspended as mentioned in the final accounts for the year 2023 is as follows. • M.I. Fernando - Rs. 49,150.00 - The outstanding balance has been settled. . • P.V. Gunawardena - Rs.162,215.00 - A case is pending in the Colombo District Court. The

	case is scheduled to be recalled on 03.07.2026.
	• G.A.C. Gamaarachchi - Rs.111,832.00 - Efforts are being made to recover the loan balance from the second guarantor and the balance amount is 65,292.00. • A.N.A. Samaranayake A.N.A. Samaranayake – Rs. 110,854.68 - A case has been filed in the Colombo District Court. • J.M.S. Kumarasiri – Rs. 118,465.00 - A case is pending in the Gangodawila District Court, and the final judgment is expected to be delivered. **Balances due from officers who have vacated the service** Details regarding the outstanding balance of Rs. 473,985.00 due from 03 for more than a year officers who vacated the service, as mentioned in the final accounts for the year 2023, are as follows. • H.S.C. Pushpa Kumara - Rs121,392.00 - A Case have been filed in the Small Claims Court in Colombo. • H.A.A. Chamara – Rs. 117,003.00 - The relevant information has been forwarded to the Attorney General's Department for legal action.. • T.M.U.B.Tennakoon – Rs. 235,590.00 – Letters have been sent to the Ministry of Fisheries and Aquatic Resources to obtain the loan file for legal action. A reminder letter has also been sent. Reminder letters have also been sent. **Outstanding balances of deceased officers** Details regarding the debt balance of Rs. 453,246.00 due from 03 deceased officers who have been

	deceased for more than a year as mentioned in the final accounts for the year 2023 are as follows.. • M.S. W. Marasinghe – Rs.181,300.00 - Documents have been requested to prepare the relevant documents for the death gratuity and action will be taken to settle the outstanding debt balance through the Department of Pensions. • R.M.V. Vishwajith – Rs.189,177.00 - death gratuity has been settled. • A.S. Thilakasiri – Rs.82,769.00 - death gratuity has been settled. Accordingly, I would like to inform that the settlement of the outstanding loan balance in the Advance "B" Account is in progress.
The interim imprests orders issued in terms of Section 371 had not been settled within one month of completion of the work.	In accordance with FR 371(5), an internal control system has been developed to ensure that the payment is made within 10 days from the date of issue of the interim imprests. Accordingly, the officers receiving the advance ensure that the advance is paid within 10 days of the application for obtaining the advance and in cases where this does not happen, the reason for the delay is confirmed and the voucher is submitted for payment and as soon as 10 days have passed, reminders are issued and steps are taken to pay the money. Accordingly, I inform you that the advance payment system is carried out with proper supervision in accordance with the financial regulations.
Part II: 83.00	
The Citizen/Service Beneficiary Charter had not been properly prepared and implemented in accordance with the Circular No. 05/2008 dated 06.02.2008of the Ministry of Public Administration and Management as amended by Circular No. 05/2018(1) dated 24.01.2018.01.24.	The Citizen/Service Recipient Charter has been prepared by the Internal Affairs Unit and published on the Ministry's website as of 13.03.2026.

Performance agreements had not been prepared and signed for all staff.	As per clause (1) and clause (3) of Public Administration Circular No. 02/2018, it has been amended to state that it is no longer necessary to sign annual performance agreements, therefore, performance agreements were not prepared and entered into.
The number of training opportunities received was less than 50% of the planned training opportunities.	Plans have been made to provide training opportunities to cover the entire staff.
The audit opinion on the accounts of the institution was subject to the following levels: qualified/qualified/adverse.	A qualified opinion has been expressed on the Ministry's accounts for the year 2023.

Parliamentary Series No. 492
Name of the Institution: Department of Courts Administration

Weaknesses identified by the Committee	Measures taken to overcome those weaknesses and the current situation
Part 1: 85.00	
Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	The relevant officers have been instructed to take the necessary steps to rectify this situation in the future.
There had been instances where internal audit queries had not been answered within a period of 1 month.	
The emblem of the state had not been painted on all pool vehicles.	Actions have been initiated to take official action regarding this matter.
Balances that are revealed by the findings of	The Zonal High Courts and all courts across the island have been informed to make the relevant

<table>
<tr><td>Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.</td><td>adjustments in accordance with the Financial Regulations and the situation has now been largely rectified. The Ministry is constantly monitoring this matter.</td></tr>
<tr><td>The balances in arrears exceeding 1 year had not been settled.</td><td>
<table>
<tr><th>Serial Number</th><th>Description</th><th>Amount of the balances in arrears exceeding 1 year as of 31.12.2023</th><th>Balances in arrears recovered (in the years of 2024,2025,2026) (Rs.)</th><th>Balances in arrears as of 30.04.2026 (Rs.)</th></tr>
<tr><td>01.</td><td>Deceased officers</td><td>3,072,013.33</td><td>1,063,074.93</td><td>2,008,938.40</td></tr>
<tr><td>02.</td><td>Retired officers</td><td>2,587,134.50</td><td>1,845,908.50</td><td>741,226.00</td></tr>
<tr><td>03.</td><td>Officers Interdicted</td><td>8,098,058.01</td><td>2,627,153.60</td><td>5,470,904.41</td></tr>
<tr><td>04.</td><td>Officers who vacated the post</td><td>4,925,371.38</td><td>1,677,976.68</td><td>3,247,394.70</td></tr>
<tr><td></td><td>Total</td><td>18,682,577.22</td><td>7,214,113.71</td><td>11,468,463.51</td></tr>
</table>
</td></tr>
<tr><td></td><td>Settlement of these loan balances has been delayed because of the factors such as delays in preparation of death gratuities or pensions gratuities due to issues in the files of deceased and retired officers, problems in finding information relating to loan files of debtors, and the conduct of disciplinary investigations.

However, through the Outstanding Loan Recovery Committees established in the judicial zones, the</td></tr>
</table>

	progress of loan recovery is reviewed on a monthly basis, and the necessary measures are being taken to recover all outstanding loan balances. Accordingly, expeditious action is being taken to recover such balances from death or pensions gratuities, as well as directly from the debtor/ guarantor either in lump sums or by installments, and judicial zones have been informed to take legal action to recover the loan balances that cannot be recovered so.
Action had not been taken as per F.R.571 in relation to dormant accounts.	The bail deposits related to pending cases in courts across the island are retained in the bail deposit account 6000-0-0-1-94. Depending on the manner in which the cases are resolved, the bail deposits are required to be retained until an order is issued for their release. Since most cases are heard for a period of 15 to 20 years, it is not possible to credit them to the government revenue. If this money is credited to the government revenue, a lengthy process would have to be followed to recover it from the revenue , thereby causing inconvenience to the parties. Maintenance and compensation monies relating to court cases are retained in the Temporary Deposits Account (6000-0-0-13-85), and such deposits are released only upon the issuance of the orders. Since these monies are utilized for the payment of compensation to aggrieved parties in disputes relating to commercial matters, the deposits cannot be released until the relevant court orders are received.
The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.	Currently, action is being taken to settle the ad hoc sub-imprests issued in terms of F.R. 371
Part II : 78.00	
Citizen/ client charter had not been prepared or applied properly as per the circular number 05/2008 of Ministry of Public Administration and Management dated	Since this has not been established as an institution, a Citizen/ client charter has not been prepared.

06.02.2008 as amended by circular No. 05/2018(1) dated 24.01.2018.	
Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%	Only the allocation of funds for training courses is done by the Ministry.
The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).	No recoveries have been reported in respect of the losses caused to the Government by the officers as per Financial Regulation 156 (1).

Parliamentary Series No. 492
Name of the Institution: Office of the Registrar of the Supreme Court

Weaknesses identified by the Committee	**Measures taken to overcome those weaknesses and the current situation**
Part 1: 97.00	
Register of Risk was not maintained up to date basis	Since this Department does not currently have an internal audit unit, an annual internal audit is conducted on behalf of the Department by the Internal Audit Division of the Ministry of Justice. Accordingly, this Department is included in the Register of Risk maintained by the Ministry of Justice.

The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.	At present, steps have been taken to settle the ad hoc sub imprests as per F.R. 371.
Part II : 95.00	
The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The audit opinion about the accounts of the Department, for the year 2023 is a qualified opinion.

Parliamentary Series No.-492
Name of the Institution: Attorney General's Department

Weaknesses identified by the Committee	Measures taken to overcome those weaknesses and the current situation
Part 1: 78.00	
Annual action plan had not been prepared	The annual action plan to be prepared for the year 2023 has been prepared, and the action plans for the years 2024, 2025 and 2026 have been prepared and submitted within the stipulated time frame.
Annual procurement plan had not been prepared.	The annual procurement plan has been prepared and submitted within the stipulated time frame. The 2026 annual procurement plan has also been approved within the prescribed time frame.
Answers had not been sent to all the audit queries of the Auditor General within one month after	Presently, audit queries have been answered within the appropriate timeframe.

receiving such audit queries	
There had been instances where internal audit queries had not been answered within a period of 1 month.	Presently, audit queries have been answered within the appropriate timeframe.
The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.1 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	The relevant officers were informed to submit the relevant reports to the Auditor General by the due date.
No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.	Action is currently being taken with regard to the recommendations on excesses and shortages revealed by the Board of surveys.
Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	At present, daily running charts and monthly summaries of running charts of fleet of vehicles have been submitted for the Auditor General .
Log books on all vehicles were not maintained on up to date basis.	Currently, action has been taken to update Log books.
Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations.	Arrangements have been made to take actions regarding accidents occurred to motor vehicles owned by the government as per the Financial Regulations.

Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year	Liabilities were made, to obtain the necessary services in order to continuously carry on the discharge of duties, and necessary steps will be taken in the future to manage the available provisions.
The balances in arrears exceeding 1 year had not been settled.	Action has been taken to recover the outstanding loan balances of Rs. 77,436,859.00.
The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.	Officers have been informed to settle imprests within seven days after completion of the task, and action has been taken to settle the imprests issued in terms of Financial Regulation 371.
Part II : 50.00	
The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations.	Information regarding the Public Petitions Unit (MP) established within the department for handling public complaints, as well as the method of submitting complaints, is currently available under the "Special Units" section of the departmental website and, action is presently being taken to establish another unit in this regard. The information published on the website will provide an opportunity for the public to lodge complaints through several methods.
The targets to be reached to achieve the identified sustainable goals had not been decided	In order to provide the Attorney General's Department with unwavering support to the Government of Sri Lanka in achieving the goals of sustainable development, a number of internal programs are being implemented in the Department to improve the quality and efficiency of all the functions of the Department and all the staff who contribute to the performance of those functions. In dealing with Civil and criminal cases, advice is provided through three main divisions namely the Civil Division, the Criminal Division and State Counsel Division. In order to carry out the functions of the three main divisions efficiently and effectively, specialized units

	have been established namely the Supreme Court Division, the Corporations Division, the Child Protection Division and the Public Complaints Division.
Citizen/ client charter had not been prepared or applied properly as per the circular number 05/2008 of Ministry of Public Administration and Management dated 06.02.2008 as amended by circular No. 05/2018(1) dated 24.01.2018.	Citizen/ client charter has been prepared and is currently being implemented.
A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered.	A methodology has been formulated to monitor and evaluate the application of citizen/ client charter by the institution.
Performance agreements covering the entire staff had not been drafted or entered.	Currently,performance agreements covering the entire staff have been drafted .
Out of the training opportunities planned, the extent of training opportunities granted, was less than50%.	Human resource development plan has been prepared to provide training opportunities for staff.
The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The Auditor General's opinion on the financial statements for the year ended 31.12.2023 is a qualified opinion.
Recommendations indicated in the Auditor General's Report had not been implemented.	The institution was informed to implement the recommendations of the Auditor General.
All public officers had not submitted their declarations of assets and liabilities.	All officers who were in active service in this Department and were required to submit their declarations of assets and liabilities for the year 2025 have submitted declarations of assets and liabilities.

Parliamentary Series No.-492
Name of the Institution: Department of Legal Draftsman

Weaknesses identified by the Committee	**Measures taken to overcome those weaknesses and the current situation**
Part 1: 97.00	
Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	At present, daily running charts, and monthly summary reports of fleet of vehicles for the preceding month, are being submitted to the Auditor General prior to 15th of each month.
Log books on all vehicles were not maintained on up to date basis.	All log books are being maintained updated.
Part II : 87.00	
Performance agreements covering the entire staff had not been drafted or entered.	As paragraph 03 of P.A.Circular .02/2018(1) states that the signing of annual performance agreements is no longer required, no action has been taken to prepare performance agreements covering the entire staff.
The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion	An unqualified opinion has been expressed for the year 2023.
Recommendations indicated in the Auditor General's Report had not been implemented.	Action will be taken in future financial years to rectify the observations identified in the financial statements.

Parliamentary Series No.-492
Name of the Institution: Department of Prisons

Weaknesses identified by the Committee	Measures taken to overcome those weaknesses and the current situation
Part 1: 76.00	
Register of Risk was not maintained up to date basis.	Register of Risk is being maintained updated.
Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	With regard to audit queries relating to prison institutions, sufficient time is not always available to obtain information from the relevant institutions and prepare answers. Therefore, a provisional answer is submitted within the given time frame, and whenever possible, answers will be provided within the given time.
There had been instances where internal audit queries had not been answered within a period of 1 month.	Action is taken to call for information from the relevant institutions and provide answers within the stipulated time frame.
The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.1 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	Necessary measures will be taken to submit the Board of Survey report to the Auditor General by the due date after conducting Board of Survey.
No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.	Necessary actions are taken to implement the recommendations on excesses and shortages revealed by the Board of surveys within the stipulated time frame.

The emblem of the state had not been painted on all pool vehicles.	Instructions have already been issued to paint the state emblem on vehicles used by all prison institutions.
Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.	Action is currently being taken to dispose of all vehicles that are required to be disposed of, out of the vehicles which are in the name of the Department of Prisons and, disposal of certain vehicles has been delayed due to the inability to transfer ownership. The relevant disposal procedures will be carried out immediately upon completion of the transfer of ownership.
Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations	Currently, a proper loss and damage register has been initiated in accordance with Financial Regulation 110, using the prescribed format, and it is being duly updated in compliance with the Financial Regulations.
The balances in arrears exceeding 1 year had not been settled.	Requests have been made by the Ministry of Justice and National Integration to the Department of State Accounts for approval to write off a balance of Rs.15,120,356.05 in arrears, in the Industrial and Agricultural Advance Account which is to be recovered prior to 2015 . It has been identified that balances of Rs.10,834,218.33 in arrears has arisen due to accounting errors, and the Ministry of Justice and National Integration has submitted letters to the Department of State Accounts to obtain instructions regarding the future course of action. Recovery of the remaining outstanding loans is in progress. Action is also being taken to recover outstanding balances in the Advances B Account.
Action had not been taken as per F.R.571 in relation to dormant accounts	Action is being taken in accordance with Section 571 regarding lapsed deposit in the General Deposit Account.
The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the	Officers have been informed that the relevant imprests must be settled immediately upon completion of the respective task.

completion of the task.	
Necessary action had not been taken regarding foreign grants in terms of the provisions of the state Accounts Circular No 30/94 dated 20.04.1994.	Accounting of the foreign grants is being carried out in terms of the provisions of the state Accounts Circular No 30/94 dated 20.04.1994.
All money received as foreign grants had not been remitted to the official bank account of the Deputy Secretary of the Treasury.	Actions will be taken to remit the money received as foreign grants to the official bank account of the Deputy Secretary of the Treasury.
Part II : 75.00	
The audit opinion on the financial statements of the institution was qualified / a disclaimer / adverse	A qualified opinion has been provided on the financial statements.
The recommendations of the Auditor General's report had not been implemented.	Necessary steps have been taken to implement the recommendations of the Auditor General's report.
The asset and liability declarations of all officers had not been submitted.	Steps will be taken to obtain asset and liability declarations of all officers.
Recoveries had not been made in terms of Financial Regulation 156(1) for the losses caused to the Government by the officers.	If any loss is incurred by the government due to officials, necessary steps will be taken to recover the loss in accordance with Section 156 (1) of the Penal Code.
Arrangements had not been made to properly transfer officers who had completed their maximum service period.	Arrangements have been made to transfer officers who have completed their maximum service period appropriately.

Parliamentary Publication Series No.: 492
Name of the Institution: Government Analyst's Department

Weaknesses identified by the committee	**Measures taken to overcome those weaknesses and the current situation**
Part I : 77.00	
The Fixed Assets Module of the CIGAS programme had not been maintained up-to-date in terms of paragraphs 8.1 and 8.2 of the State Accounts Department Guideline No. 2022/05 dated 13 December 2022	Fixed assets purchased and disposed of during the year 2023 were accounted for under the Asset General Ledger Account Nos. 9151, 9152, and 9153 within the Fixed Assets Module of the CIGAS programme. Accordingly, the balance brought forward for the year 2023 under the said ledger account numbers was accurate, and the acquisitions and disposals during the year had been correctly accounted for, carrying forward the closing balance accurately. The Asset List, Non-financial Asset Accounts Summary (SA-80), Asset Account for the Month, and the Asset Report for the Final Accounts for the Year had been maintained up-to-date with each other. As such, this status has been continuously maintained.
The Audit Query Register/Log had not been maintained in an updated manner.	The audit queries received for the year 2023 have been recorded in the Audit Query Register, including the respective due dates. The said Audit Query Register has been signed by the audit officers, noting that it has not been updated. However, the Query Register has been continuously maintained and updated up to and including the year 2023.
The Damage Register had not been maintained in an updated manner.	The subject officer has been instructed to update the Damage Register. Currently, F.R. 104 (Financial Regulation 104) investigation boards have been appointed, and their reports are pending. I have noted to update the Damage Register upon receipt of the final reports regarding the relevant accidents.
The Annual Action Plan had not been prepared.	This situation has been rectified with effect from the year 2024.
The Annual Procurement Plan had not been prepared.	This situation has been rectified with effect from the year 2024.

Instances where responses were not provided within a month for internal audit queries were reported.	The department had failed to provide responses within a month for the internal audit query received in the year 2023. However, from the year 2024 onwards, responses have been provided within a month for all internal and government audit queries.
In terms of F.R. 134(2), the Internal Audit Programme had not been prepared at the beginning of the year in consultation with the Auditor-General.	The post of Internal Auditor for the Department remained vacant throughout the year 2023. Furthermore, the said post is still vacant at present. Accordingly, the internal audit functions of this Department are covered by the Internal Audit Division of the Ministry, and it is incorporated within the Ministry's Internal Audit Programme.
In accordance with F.R. 756(6), the Board of Survey had not been conducted, and the relevant reports had not been submitted to the Auditor-General within the timeframe specified in paragraph 11.1 of Part 1 of the Public Finance Circular No. 01/2020 dated 28.08.2020.	The Board of Survey reports for the years 2023, 2024, and 2025 have been submitted to the Auditor-General on 10.05.2024, 03.03.2025, and 31.03.2026, respectively.
The recommendations regarding surpluses and deficits revealed by the annual Board of Survey, as well as other recommendations, had not been implemented within the stipulated timeframes.	Although there is a constraint of space in this Department, a relocation of equipment between laboratories took place while taking measures to upgrade laboratory facilities to expedite essential testing work. Having resolved this temporary situation caused by the aforementioned reason, the Board of Survey report for the year 2025 has also been submitted by now. Action is being taken in accordance with those recommendations.
Daily running charts and monthly summary reports for pool vehicles had not been submitted to the Auditor-General.	Daily running charts and monthly summary reports for pool vehicles for the year 2025 have been submitted to the Auditor-General. The subject officer has been instructed to forward the relevant reports for the year 2026 every month.
The State Emblem had not been painted on all vehicles.	Noted to take action in the future to paint the State Emblem on the vehicles belonging to this Department.
Proper action had not been taken in accordance	Committees have been appointed to investigate government vehicle accidents in accordance with

with Financial Regulations (F.R.) regarding government vehicle accidents.	Financial Regulations. Further action is being taken based on the recommendations of the committees.
The balances revealed by bank reconciliation statements that required adjustments had not been settled within a month in terms of Financial Regulations (F.R.).	These are direct remittances received by the bank, which can be presumed as analysis fees in the bank reconciliation statement. Due to the lack of sufficient information to identify the individual who made the payments corresponding to these receipts, they could not be accounted for. Furthermore, several requests have been submitted to the bank to provide any other available information regarding these remittances. Accordingly, no response has been received so far for the final letter forwarded. Upon receipt of the said response, further action is scheduled to be taken to either account for them or credit them to government revenue.
In terms of F.R. 94(1), liabilities had been entered into exceeding the balance allocation remaining at the end of the year, after utilising the allocation provided for a budget expenditure item.	Since liabilities cannot be entered into exceeding the allocation limit according to F.R. 94(1), liabilities have been entered into regarding procurements essential for departmental activities, without exceeding the allocations received as per F.R. 94(2). Action has been taken as stated above because essential public services cannot be maintained without incurring monthly expenses for essential supplies.
In terms of F.R. 371, ad-hoc sub-advances issued had not been settled within a month of completing the purpose.	The relevant officer has been informed in writing to take action to settle ad-hoc sub-advances within 10 days of the instances they are issued. However, due to reasons such as officers travelling for crime scene investigations and providing special evidence, a few ad-hoc sub-advances had not been settled within the stipulated timeframe. Officers were instructed to prevent such situations in the future.
Part I I : 62.00	
A website had not been created and maintained to provide the public with the necessary information regarding the institution.	A website has been maintained by the department since 15.06.2025 to enable the public to obtain the required information about the institution.

In terms of the Public Administration and Management Ministry Circular No. 05/2008 dated 06.02.2008, as amended by Circular No. 05/2018(1) dated 24.01.2018, a Citizen's Charter had not been prepared and implemented.	The Citizens' Charter was prepared in the year 2024. Action has been taken to send responses to the public regarding appeals/grievances received by the institution in accordance with the Citizens' Charter.
A mechanism had not been formulated to monitor, evaluate, or subject to peer review the implementation of the institution's Citizens' Charter.	
The prepared Human Resource Plan had not guaranteed training opportunities of at least 12 hours per year for more than 50% of the staff.	A training committee has been appointed to select departmental officers to be referred for local and foreign training. A registry has currently been prepared based on the training received by officers in past years. Accordingly, necessary actions are being taken to prepare the training plan
The audit opinion on the accounts of the institution was of a Qualified / Disclaimer / Adverse level.	The opinion received by the department for the year 2023 is a Qualified Opinion.
Non-implementation of the recommendations in the Auditor-General's report.	All divisions have been informed to take measures to implement the recommendations pointed out by the audit, in order to obtain a more favorable audit opinion.
Surcharges/Recoveries had not been made in terms of F.R. 156(1) for the losses incurred to the government by officers.	Recoveries are being made in installments for contract/agreement fees due upon the violation of agreements entered into by officers when obtaining leave without pay, and expenses incurred by the department which should be recovered due to non-reporting back for service in the department after participating in foreign postgraduate courses funded by government provisions.

Parliamentary Publication Series Number:492
Name of the Institution: Department of Official Languages

By the committee Identified weaknesses	Measures taken to overcome those weaknesses and the current situation
Part I: 96	
There were reported cases where internal audit inquiries were not responded to within a month.	Since 2018, efforts have been made to provide responses to internal audit inquiries within one month every year.
Information regarding assets purchased and misappropriations in the year 2018 had not been submitted to the Office of the Comptroller General in accordance with paragraph 7 of the Asset Management Circular No. 01/2017 dated 26.06.2017.	Steps have been taken to submit information on assets purchased and embezzlement to the Office of the Comptroller General every year since 2018.
Part II: 95	
The audit opinion on the accounts of the institution was of a Qualified / Disclaimer / Adverse level.	Action has been taken to maintain the audit opinion on the accounts of the institution as an Unqualified (Clean) Opinion in every year.

Parliamentary Publication Series No.: 492
Name of the Institution: Department of Debt Conciliation Board

<table>
<tr><td>Weaknesses identified by the committee</td><td>Measures taken to overcome those weaknesses and the current situation</td></tr>
<tr><td colspan="2">Part I: 92.00</td></tr>
<tr><td>The Risk Register had not been maintained in an updated manner.</td><td>Since an Internal Audit Unit is not currently operational within this Department, the Department conducts an annual internal audit through the Internal Audit Division of the Ministry of Justice.

Accordingly, this Department is included in the Risk Register maintained by the Ministry of Justice.</td></tr>
<tr><td>Instances where responses were not provided within a month for internal audit queries were reported.</td><td>Responses have been provided for the audit queries in the year 2023 as follows:<table><tr><td>Date Audit Reports Received</td><td>Date Response Submitted</td></tr><tr><td>12.01.2023</td><td>13.01.2023</td></tr><tr><td>31.01.2023</td><td>01.02.2023</td></tr><tr><td>01.02.2023</td><td>02.02.2023</td></tr><tr><td>13.03.2023</td><td>21.03.2023</td></tr></table></td></tr>
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<tr><td>10.03.2023</td><td>04.04.2023</td></tr>
<tr><td>21.03.2023</td><td>03.04.2023</td></tr>
<tr><td>24.03.2023</td><td>20.04.2023</td></tr>
<tr><td>04.05.2023</td><td>10.05.2023</td></tr>
<tr><td>28.06.2023</td><td>21.09.2023</td></tr>
<tr><td>21.04.2023</td><td>09.11.2023</td></tr>
</table>

Due to an oversight, a response had not been provided for the above-mentioned audit query received by us dated 2023.04.21. In accordance with the reminder letter received regarding the matter dated 2023.10.25, the response was submitted for the same on 09.11.2023. By now, responses for audit queries have been promptly provided.
</td>
</tr>
<tr>
<td>Staff had been recruited exceeding the approved limit.</td>
<td>In terms of F.R. 71, requests have been made to the Department of Management Services on 11.11.2021, 06.12.2021, and 21.06.2023 to obtain approval for 09 Development Officer posts. As of 01.01.2023, the approved cadre for Development Officers was 05.

To establish new branches in the year 2021, 11 trainee/apprentice Development Officers recruited to the public service (appointed during the period from 03.01.2022 to 01.04.2022) have been attached to this Department (on 03.01.2021 and 01.04.2022).

As of 21.12.2023, 13 Development Officer posts have been approved.</td>
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</table>

<table>
<tr><td></td><td>Accordingly, as of 31.12.2033, the approved cadre of Development Officers for the Department of Debt Conciliation Board is 18, and the actual number of Development Officers is 18.

• As of 31.05.2026, the approved cadre of Development Officers is 18. The actual number of Development Officers is 15. The number of vacancies is 03.</td></tr>
<tr><td colspan="2">Part II: 85.00</td></tr>
<tr><td>The planned training opportunities remained at a low level of less than 50%.</td><td>According to the annual performance, a progress of 90% has been demonstrated for the training programmes of the Department of Debt Conciliation Board in the year 2023.
<table><tr><td>Provisions received</td><td>Cost</td></tr><tr><td>100,000/-</td><td>90,000/-</td></tr></table></td></tr>
<tr><td>The audit opinion on the accounts of the institution was of a Qualified / Disclaimer / Adverse level.</td><td>The Auditor General's opinion on the financial statements for the year ended 31.12.2023 is a qualified opinion.</td></tr>
</table>

Parliamentary Publication Series No.: 492
Name of the Institution: Law Commission of Sri Lanka

Deficiencies identified by the committee	Measures taken by the institution to correct the deficiencies/current status
Part I: 85.00	
In terms of paragraphs 8.1 and 8.2 of the guideline issued by the Department of State Accounts No. 2022/05 dated 13.12.2022, the Fixed Assets Module of the CIGAS programme had not been maintained in an updated manner.	The Fixed Assets Module of the CIGAS programme has been maintained in an updated manner since the year 2024.
The Risk Register had not been maintained in an updated manner.	Since an Internal Audit Unit is not currently operational within this Department, the Department conducts an annual internal audit through the Internal Audit Division of the Ministry of Justice. Accordingly, this Department is included in the Risk Register maintained by the Ministry of Justice.
Responses had not been provided within a month for every audit query submitted by the Auditor-General.	It was confirmed during the inspection of official file records that responses have been provided within the proper timeframe. Action has been taken to submit replies prior to the deadline in subsequent years as well.
Responses had not been provided within a month for internal audit queries.	
Recommendations regarding surpluses and deficiencies revealed from the annual board of	The annual board of survey relevant to the financial year 2023 was conducted and the survey report was forwarded to the Auditor-General on 2023/03/21, and it was confirmed during file

survey, as well as other recommendations, had not been implemented within the stipulated timeframe.	inspection that the implementation of its recommendations and the auction of goods were carried out on 2023/04/04. Accordingly, a delay of 04 days has occurred, and in future years, actions are being carried out to the maximum extent possible in accordance with the circular.
The advance account reconciliation statement, which is reconciled quarterly with the treasury books for approved advance account balances, had not been submitted to the Department of Treasury Operations before the due date.	By now, actions have been taken to submit the advance account reconciliation statement to the Treasury on the due date.
Part II: 64.00	
A website had not been created and maintained to provide the public with necessary information regarding the institution.	In the year 2023, the institutional website remained inactive due to a technical error. Since the department did not possess the necessary allocations to restore it back to normal status, the relevant allocations were obtained from the 2024 budget, and it was updated and brought back to an operational level (Revamping). At present, it remains open for the public to obtain required information.
The website maintained by the institution had not provided an opportunity for the public to record complaints or appreciations.	Following the update of the website in the year 2024, opportunities have been provided for the public to record complaints or appreciations.
The quantity of training opportunities provided out of the planned training opportunities remained at a low level of less than 50%.	In the year 2023, 15 officers of this department were engaged in service, and they participated only in training opportunities that matched their subject scope. Actions are being taken to direct the officers as much as possible to training opportunities that cover their subject scope.
The audit opinion on the accounts of the institution was of a Qualified / Disclaimer / Adverse level.	The opinion received by the institution for the year 2023 is a Qualified Opinion.

In terms of paragraph 12.1 of the Public Finance Circular No. 02/2020 dated 2020.08.28, three (03) performance indicators capable of measuring progress in a manner that clarifies the role to be fulfilled by the institution had not been identified.	The institution has identified 04 key performance indicators that can measure its progress in a way that clarifies the functions to be fulfilled, and actions are being carried out accordingly.

Parliamentary Publication Series No.: 492
Name of the Institution: Department of Community-Based Corrections

Weaknesses identified by the committee	Measures taken to overcome those weaknesses and the current situation
Part I: 83.00	
In terms of paragraphs 8.1 and 8.2 of the guideline issued by the Department of State Accounts No. 2022/05 dated 12.12.2022, the Fixed Assets Module of the CIGAS programme had not been maintained in an updated manner.	By now, it has been updated.
The Risk Register had not been maintained in an updated manner.	Since an Internal Audit Unit is currently not operational within this Department, an annual internal audit is conducted for the Department by the Internal Audit Division of the Ministry of Justice. Accordingly, this Department has been included in the Risk Register maintained by the Ministry of Justice.

The Annual Procurement Plan had not been prepared.	By now, the Master Procurement Plan, the Annual Procurement Plan, and the Detailed Procurement Plan have been properly prepared and the necessary approvals have been obtained.
Instances where responses were not provided within a month for internal audit queries were reported.	By now, actions have been taken to provide responses for internal audit queries within one month of receiving the query.
In terms of F.R. 134(2), the internal audit programme had not been prepared at the commencement of the year as requested by the Auditor-General.	Since an Internal Audit Unit is not currently operational within this Department, the Department conducts an annual internal audit through the Internal Audit Division of the Ministry of Justice. Accordingly, this Department is included in the Risk Register maintained by the Ministry of Justice.
In terms of paragraph 7 of the Asset Management Circular No. 01/2017 dated 2017.06.26, information regarding the assets purchased and disposed of during the year 2018 had not been submitted to the Comptroller General's Office.	By now, information regarding the acquisition and disposal of assets relevant to that year has been submitted to the Comptroller General's Office.
In terms of F.R. 756(6), within the timeframe specified in paragraph 11.1 of Part 1 of the Public Finance Circular No. 01/2020 dated 2020.08.28, the board of survey had not been conducted, and the relevant reports had not been submitted to the Auditor-General by the due date.	By now, actions are being taken by the Department to properly implement board of survey activities at the Head Office, Provincial Offices, and Regional Offices in every year and to forward the reports to the Auditor-General on the due date.
Recommendations regarding surpluses and deficiencies revealed from the annual board of survey, as well as other recommendations, had not been implemented within the stipulated timeframe.	By now, actions are being taken by the Department to implement the recommendations regarding surpluses and deficiencies revealed after the annual board of survey, along with other recommendations, within the stipulated timeframe.

The state emblem had not been painted on all vehicles.	By now, the state emblem has been painted on the three vehicles in the pool.
Allocations have been allocated to other institutions outside the stipulated period.	At present, the transfer of allocations to other institutions during the final quarter is not carried out.
In terms of F.R. 371, ad-hoc sub-advances issued had not been settled within one month of the completion of the work.	Officers have been constantly made aware regarding this matter, and actions have been taken by now to prevent this situation as much as possible.
Part II: 51.00	
A website had not been maintained to provide the public with necessary information regarding the institution.	An allocation of Rs. 0.5 million has been granted through the 2026 budget to create a website for the department, and accordingly, the technical and tender committees required for the creation of the website have been appointed, and the committee reports have been received by us by now. Continuous actions are being taken to invite bids from qualified bidders accordingly.
In terms of the Public Administration Circular No. 05/2008 dated 2008.02.06 as amended by the Circular No. 05/2018(1) dated 2018.01.24, a Citizen's / Client's Charter had not been prepared and implemented.	The Citizen's / Client's Charter has been properly prepared and displayed in the regional offices.
an internal mechanism had not been formulated to monitor or evaluate the implementation of the institution's Citizen's / Client's Charter.	The telephone numbers of officers, including the Debt Conciliation Commissioner, have been mentioned in the notices of the Citizen's / Client's Charter to notify if there is any issue regarding the implementation.
Performance agreements had not been prepared and	On 2023.09.05, the performance agreements prepared for the Debt Conciliation officers were

entered into including the entire staff.	forwarded for signatures. Subsequently, upon the issuance of P.A.C. 02/2018(1), actions were taken in accordance with that circular. A Human Resource Development Plan for the period from 2024 to 2029 has been prepared in terms of the Public Administration Circular No. 02/2018(1).
The audit opinion on the accounts of the institution was of a Qualified / Disclaimer / Adverse level.	The opinion in the Auditor-General's report for the year ended 31.12.2023 is a Qualified Opinion.
Recommendations in the Auditor-General's report had not been implemented.	By now, most of the recommendations in the Auditor-General's report for the year 2023 have been fulfilled.

Secretary
Ministry of Justice and National Integration

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Secretary
Ministry of Justice and National Integration
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