Parliament Series No: 492

Name of the Institution: Ministry of Buddhasasana, Religious and Cultural Affairs

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

Ministry of Buddhasasana, Religious and Cultural Affairs

1. Ministry of Buddhasasana, Religious and Cultural Affairs
2. Department of Public Trustee
3. Department of Archaeology
4. Department of Muslim Religious and Cultural Affairs
5. Department of Buddhist Affairs
6. Department of Cultural Affairs
7. Department of Hindu Religious and Cultural Affairs
8. Department of National Archives
9. Department of National Museum
10. Department of Christian Religious Affairs

Evaluation of The Financial Compliance and Operational Performance of Sate Institutions, Provincial Councils and Local Authorities by the Online Information Management System - Financial Year - 2023

Parliamentary Series : 492

Institution : Ministry of Buddahasasana, Religious and Cultural Affairs

	Deficiencies Identified by the Committee / orders were given Issued by the Committee	Actions were Taken by the Committee to Rectify Deficiencies / Implementation of Recommendations / Current Situation
1.	Every audit query submitted by the Auditor General has not been answered within a month	Actions have been taken to answer all the audit queries within a month whenever possible. But in cases where all the religious, cultural and national heritage divisions of the ministry have to be combined and give common answers and in cases where the information should be obtained from district offices and submit answers as well as in cases where the old reports should be referred to and give answers, there is a delay in answering 03 audit queries. Actions have been taken to prevent this delay at the present.
2.	Instances of internal audit queries not being answered within a month were reported	Actions have been taken to answer all the audit queries within a month whenever possible. But in cases where all the religious, cultural and national heritage divisions of the ministry have to be combined and give common answers and in cases where the information should be obtained from district offices and submit answers as well as in cases where the old reports should be referred to and give answers, there is a delay in answering 04 audit queries. Actions have been taken to prevent this delay at the present.

3.	Recommendations on excesses, deficiencies revealed in the annual board of survey and other recommendations have not been implemented in the prescribed time period	Officials have been informed to carry out the activities of the board of survey related to the religious affairs division as per the circular. All the activities of the annual board of survey related to 2023 and 2024 related to the cultural division have been completed by now and activities of the annual board survey of 2025 have been planned to be carried out as follows. Informing officers responsible for deficiencies related to the board of survey through reminders and expedite reminders to the officials responsible for missing books. Informing the concerned officers about the recovery of money from the responsible officers within the prescribed time period and sending reminders for the delay. The State Ministry of National Heritage, Performing Arts, and Rural Arts Promotion has been newly established in August 2020 related to the National Heritage Division and a majority of the officers assigned to this state ministry have been trained graduate trainees. It was not possible to provide the board of survey reports on the due date as the board of survey activities that have been carried out by the new officers could not be finished in a formal manner within a specified period

		Therefore, it was not possible to identify excesses and deficiencies and implement further activities according to the board of survey related to 2022. But the relevant activities have been carried out according to recommendations related to excesses and deficiencies identified under the surveys of 2023 and 2024.
4.	Ownership confirmation letters of all the vehicles were not in possession.	The activities of confirming ownership of all the vehicles related to the religious affairs division has been finished till now. A letter dated 11.11.2025 has been sent to the Comptroller General along with all the documents to take over the vehicles to be handed over to the ministry in relation with the Cultural Affairs Division. The newly established State Ministry of National Heritage, Performing Arts, and Rural Arts Promotion in August 2020 started taking over the ownership of all vehicles given from the other institutions in 2022. But it has not been possible to complete the related activities to formally take over the ownership of all the vehicles due to the ministerial changes again in the year 2023. But at present, the ownership of all other vehicles except for the vehicle bearing No WP KQ - 0740 has been formally taken over. Relevant further actions to formally take over that vehicle that has been delayed to take over due to the documents

		were misplaced are currently being carried out. But it has not been possible to complete the activities related to formally taking over the ownership of all the vehicles due to the ministerial changes again in 2023. But ownership of all the other vehicles except for the vehicle bearing No WP KQ - 0740 has been formally taken over at the present. Relevant further actions to formally take over that vehicle that has been delayed to take over due to the documents were misplaced are currently being carried out.
5.	The state emblem has not been painted on all the vehicles.	The state emblem has not been painted on all the vehicles.
6.	A vehicle has not been disposed for less than 08 months after being condemned.	Although the vehicle No 18 - 4263 of the Buddhasana and Religious Affairs Division has been submitted for disposal in 2025 as a scrap, it has not been disposed as it has not been offered more than the prescribed valuation value. Appraisals have already been completed for re - disposal activities in 2026 and the auction activities are scheduled to be completed before 30.06.2026. A disposal committee has been appointed for auctioning unused cars related to the cultural division and approval of the secretary has been obtained for its recommendations.

		Accordingly, further activities are being carried out. The National Heritage Division had no such vehicles during 2023
7.	Provisions has been allocated to other institutions out of prescribed time.	In relation to the religious division, no provision has been allocated in the last quarter of 2023 from the rural Buddhist temple Development Program, sacred area development program and sustainable Punyagrama Program. As the provision of Rs 45 million allocated for 2023 for the construction of the Dhamma school building of St. Sebastian's Church in Katuwapitiya has not been sufficient, an additional allocation of Rs 22 million has been transferred from other expenditure votes and allocated to the Ministry of Urban Development and Housing with the approval of the Department of National Budget. Payments have been made after the third quarter as the allocation had to be transferred from the other expenditure votes with concurrence of the Department of National Budget due to insufficient allocations In relation to the cultural division, according to the requests received from the cultural centers, the allocation had to be released in the final quarter due to urgent needs in 2023. Also at the present, after observing the demands received from the cultural centers, the essential tasks to be carried out are identified and provisions have to

		be released on prioritisation. According to the action plan of this year, about 60% of the provisions allocated under 06 votes have been released to the district secretariats.
8.	There were outstanding loan balances that has been remaining more than a year.	Outstanding loan balances related to the religious division have been paid off. There is an outstanding loan balance of Rs. 2,327,580.03 as at 20.04.2026 in relation to 29 debtors under the cultural affairs division, which has been remained for more than a year. The current situation regarding it is as follows. A debt balance of Rs. 128,732.00 related to a debtor has been settled in May. Debt balances of Rs.137,845.00 related to 04 debtors are still being charged. An outstanding debt balance of Rs.888,034.55 related to 11 debtors and an outstanding debt balance of Rs.172,743.48 related to 2 debtors will be recovered after adjusting their pension and death gratuities. There is an outstanding loan balance of Rs.197,950.00 related to 02 debtors and there are cases related to those debtors in the Kaduwela District Court under Case No 8403/M and in the Nugegoda Magistrate Court under Case No B4812/12.

		There are outstanding loan balances of Rs.802,275.00 related to 09 debtors and letters have been sent to the debtors asking them to settle it immediately. There was an outstanding loan balance for more than a year related to Mr R A H D S Ranawaka who was a driver that got involved in an accident related to the National Heritage Division and he has been retired on 12.11.2024 on medical recommendation. Accordingly, the outstanding disaster loan amount of Rs.120,570.00 has been settled on 23.03.2026.
9.	Actions have not been taken regarding overdue deposits in the general deposit account as per F.R. 571	The funds held in the General Deposit Account as retention money in relation to the Phase V of the Kelaniya Vidyalankara International Buddhist Seminar Hall Building Construction Project in relation to the Buddhasasana and Religious Affairs Division were credited to the State Revenue on 15.06.2026. Action has been taken in accordance with Section 571 of the Cultural Sector regarding the overdue deposits in the General Deposit Account 6000-13-0-138 (Deposits Temporarily Held for Repayment to Third Parties). *6000-16-0-73 (Retention Deposits for Contracts) The overdue deposits in the General Deposit Account have not been processed as per M.R.571. Since the construction work of Amaradeva Monastery is already underway, the retention

		deposits related to the construction of Amaradeva Monastery have been retained in the General Deposit Account. There were no overdue deposits in the National Heritage Division at the end of the financial year 2023.
10.	Ad hoc interim impressts that had been issued as per F. R. 371 has not been settled within one month from completion of the task.	Actions have been taken to settle all the Ad-hoc interim imprests within a month after the completion of the task.
11.	The audit opinion on the accounts of the institution was at a subordinate level/ disclaim level/ unfavorable level.	Vote No. 101 - Steps have been taken to make necessary rectifications and prevent matters stated under 1.6 of the Auditor General's summary report according to Section ii (i) of the National Audit Act No 19 of 2018 regarding the financial statements of Ministry of Buddhasasana, Religious and Cultural Affairs for the year ended on 31.12.2023
12.	Charges have not been made according to F. R. 156 (1) for the losses that have been made to the government by the officials	According to the F.R.104{4) investigation conducted in relation to the theft of A4 size photocopy paper in 2023, it has been recommended to collect a loss of Rs.320,450.00 and 5% of it has been charged from one officer. Out of the amount of Rs 304,427.50 that has to be charged from the other officer, an amount of Rs 101,475.25 has been charged till now. The remaining amount is to be charged as per Rs 25, 368.95 until November 2026. Accordingly, actions are being taken.

13.	Surcharges that should be charged according to F. R. 119 have not been charged.	Any surcharges have not been reported.

Parliamentary Series No. : 492

Name of the Institution : Department of Public Trustee

	Shortcomings Identified by the Committee/ Directives issued by the Committee	**Measures taken by the committee to rectify the shortcomings/ Implementationof recommendations/Current status**
1.	In terms of Public Finanace Circular No. 171/2004 dated 11.05.2004, the passwords relating to the computer software used for the preparation of government salaries had not been changed once every three months.	Steps have been taken to change the passwords relating to the computer software used for salary preparation.
2.	Responses had not been provided within one month for all audit queries submitted by the Auditor General.	Steps are being taken to provide responses within one month to audit queries submitted by the Auditor General
3.	Instances were reported where responses to internal audit queries had not been provided within one month	Steps are being taken to provide responses to internal audit queries within one month.
4.	In terms of Financial Regulation 134(2), the internal audit programme had not been prepared at the beginning of the year in consultation with the Auditor General.	The internal audit programme has been prepared at the beginning of the year.
5.	In terms of the time frame specified in Paragraph 11.1 of Part I of Public	As weaknesses relating to the verification of stores/items still persist, steps will be taken to rectify

	Finance Circular No. 01/2020 dated 28.08.2020, boards of survey had not been conducted in accordance with Financial Regulation 756(6), and the relevant reports had not been submitted to the Auditor General on the prescribed dates.	them.
6.	Recommendations relating to surpluses and shortages revealed through the annual boards of survey, as well as other recommendations, had not been implemented within the prescribed time periods.	Steps have been taken to dispose of and destroy items identified through the annual boards of survey as unserviceable, by calling for tenders.
7.	Daily running charts and monthly summary reports relating to pool vehicles had not been submitted to the Auditor General.	Daily running charts and monthly summary reports relating to pool vehicles are being properly maintained.
8.	The State emblem had not been painted on all vehicles.	The State emblem has been printed on the name board.
9.	Log books for all vehicles had not been maintained on an up-to-date basis.	Log books for all vehicles of the Department are being maintained on an up-to-date basis.
10.	Outstanding loan balances exceeding a period of one year were observed.	The outstanding loan balances have now been settled.
11.	The Human Resources Plan prepared had not ensured training opportunities of not less than 12 hours per year for more than 50% of the staff.	Training opportunities of not less than 12 hours have been included in the Human Resources Plan prepared for 2025/2026.
12.	Responses had not been provided within one month for all audit queries submitted by the Auditor General.	Steps are being taken to provide responses within one month to audit queries submitted by the Auditor General.
13.	A senior officer had not been designated within the institution for the preparation of Human Resource Development Plans	Although deficiencies had existed due to vacancies in the Administration Division, an Administrative Officer has now been appointed for the purpose.

	and the implementation of capacity-building and skills development programmes.	
14.	The number of training opportunities provided was below 50% of the planned training opportunities.	Training opportunities comprising a minimum of 12 hours have been included in the Human Resources Plan prepared for the years 2025/2026.
15.	The audit opinion on the accounts of the institution was qualified / disclaimer / adverse.	Steps have been taken to rectify the matters that led to the said audit opinion.
16.	The recommendations contained in the Auditor General's Report had not been implemented.	The recommendations contained in the Auditor General's Report are currently being implemented.
17.	Officers who had completed the maximum period of service had not been transferred in accordance with the prescribed procedure.	Although a list of officers who had served for more than five years is submitted to the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government whenever annual transfer details are forwarded, transfers have not yet been granted to those officers.

Parliamentary Series No. : 492

Name of the Institution : Department of Archaeology

	Deficiencies identified by the Committee / Directives issued by the Committee	Measures taken by the Committee to rectify deficiencies / Implementation of recommendations / Current Status
1.	The inventory of consumer goods had not been kept updated.	This inventory is currently being maintained up to date.
2.	The risk register has not been kept updated.	The risk register for the year 2023 has been updated.
3.	In terms of Public Accounts Circular No. 171/2004 dated 11.05.2004, the primary password applicable to the government payroll processing computer software had not been used exclusively by the Accountant or an authorized staff officer.	This will be rectified this year.

4.	In terms of Public Accounts Circular No. 171/2004 dated 11.05.2004, the passwords applicable to the government payroll processing computer software had not been changed once every three months.	This will be rectified this year.
5.	Responses had not been provided within one month for every audit query submitted by the Auditor General.	Responses are prepared by obtaining information for the relevant audit queries from 15 regional offices, 99 zonal offices, and 11 divisions of the head office. Except for queries requiring special information retrieval, responses for other audit queries have been provided within one month.
6.	Instances were reported where responses to internal audit queries were not provided within one month.	Except for queries requiring special information retrieval, responses for other audit queries have been provided within one month.
7.	During the year under review, the meetings of the Audit and Management Committee had not been held as scheduled.	03 Audit and Management Committee meetings were held for the year 2023. The meeting scheduled for 20.12.2023 was not held because an urgent ministry meeting occurred on that day, and the Additional Secretary of the Ministry was covering duties as the Director General of the Department of Archaeology.
8.	The recommendations regarding surpluses and deficits revealed by the annual verification of goods, as well as other recommendations, had not been implemented within the stipulated timeframes.	Although there was some delay in implementing the recommendations during the 2023 financial year, by now, the recommendations regarding surpluses and deficits, as well as other recommendations, have been implemented within the stipulated periods.
9.	Daily running logs and monthly summary reports for pool vehicles had not been submitted to the Auditor General.	Daily running log records have been provided according to General Form 268 of the department's vehicles, but monthly summary logs, which must include the distance traveled by the vehicle for the respective month via General Form 268 (A), have only been submitted for a few vehicles. Necessary steps have been taken to obtain the remaining daily running logs and monthly summaries in the future.
10	The state emblem had not been painted on all vehicles.	Body emblems were printed on 11 vehicles in the year 2025, and it is expected to paint the state emblem on the remaining vehicles in the year 2026.

11	A vehicle had not been disposed of within less than 08 months of becoming condemned.	No disposals occurred in relation to the year 2023. The disposal related to the year 2024 was carried out on 01.04.2025, and disposal activities related to the year 2025 are currently underway.
12	Proper action had not been taken in accordance with Financial Regulations (F.R.) regarding government vehicle accidents.	While there were 16 F.R. 104 investigations to be conducted, final reports regarding damages under F.R. 104(4) have been submitted for 06 vehicle accidents by now.
13	Allocations have been transferred to other institutions outside the designated period.	Provisions are currently being allocated correctly.
14	Arrears of loan balances outstanding for more than a year existed.	Actions are being taken to recover the outstanding loan balances.
15	Ad-hoc sub-advances issued under F.R. 371 had not been settled within one month of completing the task.	Actions are being taken to settle them within one month.
16	Staff had been recruited exceeding the approved limit.	• Staff recruitments exceeding the limit had occurred. This issue has now been resolved. 11 Development Officers have been approved by letter No. DMS/CAD/DARLGY/CM dated 30.04.2026 of the Director General of Management Services.
17	A human resource plan properly prepared in accordance with the provisions of Public Administration Circular No. 02/2018 dated January 24, 2018, had not been formulated.	The human resource plan had not been prepared in accordance with P.A.C. 02/2018 in the year 2023. The structure prepared for the year 2026 is currently at the draft stage.
18	The formulated human resource plan failed to guarantee a minimum of no less than 12 hours of training opportunities per year for more than 50% of the staff.	Steps have been taken to rectify this through the 2026 plan.
19	The volume of training opportunities provided out of the planned training opportunities remained below 50%.	The new plan has been formulated to meet the expected targets for the year 2026.
20	The audit opinion on the accounts of the institution was at a qualified / disclaimer / adverse level.	It is a qualified opinion.
21	The recommendations of the Auditor General's report had not been implemented.	Except for the implementation of certain recommendations which face issues due to the situation in the Northern and Eastern Provinces, all other recommendations have been implemented.

22	All officers had not submitted declarations of assets and liabilities.	12 officers who were due for the year 2023 have submitted their declarations of assets and liabilities.
23	Recoveries had not been made under F.R. 156(1) for losses caused to the government by officers.	There were no recoveries to be made under F.R. 156(1).
24.	Surcharges that should be levied under F.R. 119 had not been recovered.	There were no surcharges to be recovered under F.R. 119

Parliamentary Series No. : 492

Institution : Department of Muslim Religious and Cultural Affairs

	Shortcomings Identified by the Committee / Directives Issued	Actions Taken by the Department / Current Status
1	Register Risk was not maintained up to date basis.	The Risk Register is being maintained and updated regularly.
2	In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months.	Passwords relating to the payroll software are being changed every three months.
3	There had been instances where internal audit queries had not been answered within a period of 1 month.	The delay was due to a shortage of officers proficient in Sinhala. However, the relevant audit queries have now been responded to promptly.
4	Internal audit program had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)	The Internal Audit Program has now been prepared.
5	A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	A suitable coordinating officer has been appointed and the Comptroller General's Office has been informed.

6	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 reports have now been submitted to the Auditor General.
7	No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.	The relevant recommendations have now been implemented.
8	Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	Daily running charts and monthly summary reports for pool vehicles have now been submitted to the Auditor General.
9	The emblem of the state had not been painted on all pool vehicles.	The State Emblem has now been painted on all departmental vehicles.
10	Expenditure had been incurred exceeding the authorized limits.	No expenditure has been incurred beyond the approved allocation.
11	The balances in arrears exceeding 1 year had not been settled.	The relevant outstanding loan balances have now been written off subject to ministry approval.
12	The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the treasury books had not been submitted to the Treasury operations Department before the due date.	Arrangements have been made to submit quarterly imprest reconciliation statements within the prescribed time.
13	The staff details of the institution had not been sent to the Department of Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017	Arrangements have been made to submit staff information within one month after the end of each quarter.
14	There was no register maintained to keep records of information provided/ not provided	The relevant register is now being maintained.

	in response to the requests made by the public.	
15	A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.	The relevant mechanism is currently being developed.
16	A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available.	Action has been taken to prepare a Human Resource Plan in accordance with the circular.
17	The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff.	More than 50% of the staff are field officers attached to District and Divisional Secretariats. Training programmes covering the majority of officers were conducted during 2024 and 2025.
18	Performance agreements covering the entire staff had not been drafted or entered.	Action is being taken to prepare and execute performance agreements.
19	A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.	A senior officer has now been designated for these responsibilities.
20	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	The provision of staff training opportunities has now been made more efficient.
21	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The audit opinion on the Department’s 2024 financial statements was a **“Fair Opinion.”**
22	Recommendations indicated in theAuditor General's Report had not been implemented.	Most of the Auditor General’s recommendations have now been implemented.
23	Actions had not been taken to properly transfer the officers who had completed the maximum service period.	Action has been taken to transfer officers who completed the maximum tenure in accordance with requirements.

Parliamentary Publication Series Number : 492

Name of Institution : Department of Buddhist Affairs

	Deficiencies identified by the Committee / Orders given by the Committee	**Action taken by the Committee to rectify the deficiencies / Implementation of recommendations / Current status**
1.	Failure to provide answers to every audit query submitted by the Auditor General within a month.	After receiving external and internal audit inquiries, they are forwarded to the relevant departments for responses and final explanations are prepared accordingly. I would like to inform you that the necessary steps are being taken to provide responses to the audit inquiries received by the department within a month.
2.	Reporting instances where internal audit inquiries were not responded to within a month.	Staff officers and subject officers have been informed to take steps to provide responses to audit queries within the specified time frame, and those places of worship that have not yet provided responses to audit queries have been informed to take steps to provide responses promptly.
3.	Failure to survey the goods and submit the relevant reports to the Auditor General on the due date in accordance with Section 756 (6) within the period specified in Section 11.1 of Public Finance Circular No. 01/2020 dated 28.08.2020.	The various divisions of the department, the Kandy, Ratnapura and Kurunegala regional offices, the Buddha Jayanthi Bookstore on the premises of the Mahanayake Charikaraya, the Vishwakosha office and the three Silmatha Training Institutes located in Anuradhapura, Matara and Kelaniya are also relevant for the inventory survey activities of this department. I kindly inform you that the inventory survey activities of all these institutions will be carried out by informing the staff officers and subject officers to submit them to the Audit Division before 30th June of the following year.

4.	Recommendations regarding excess and shortages revealed in the annual board of survey and other recommendations have not been implemented within the stipulated time frame	Regarding the shortage of goods in the Mulatiyana Silmatha Monastery, an inspection under Section 104(3) and Section 104(4) has been conducted and the relevant items have been written off from the books, as per the letter "Bau/Ko/Mu 09/B.S./2023" dated 10.04.2026. Accordingly, the relevant work has been completed.
5.	Provisions have been directed to other institutions outside the stipulated time.	Instructions have been given to the relevant staff officers and subject officers to ensure that provisions are not transferred outside the stipulated time when transferring provisions to other institutions.
6.	The existence of outstanding outstanding loan balances for more than a year.	Documents have been forwarded to the Department of Pensions to recover the outstanding balance of the death gratuity of Venerable Velangahawatte Pannasagara Thero, which has been outstanding for more than a year. (Dates 03.12.2025 and 27.04.2026)
7.	The interim orders issued in terms of Section 371 of the Act had not been settled within one month of completion of the work.	All staff officers and subject officers have been informed of this by letter dated 04.05.2026 bearing "DBA/05/01/Various" and have been informed to take steps to settle the advance immediately after the completion of the relevant work.
8.	Failure to document complaints regarding non-provision of requested information and maintain records explaining the action taken in that regard	From 2024.07.29 to date, records are maintained explaining the registration of appeals for information requests made under the Right to Information Act No. 12 of 2016 and the actions taken in relation thereto.
9.	Failure to create and maintain a website to provide the public with necessary information about the institution	The public can obtain the necessary information from the official website of the Department of Buddhist Affairs, dbagovlk.org, which has been updated since 01.01.2026.

10.	Performance agreements were not prepared and signed by all staff.	It has been informed that it is not necessary to sign performance agreements in Public Administration Circular 02/2018 (1).
11.	The number of training opportunities received was less than 50% of the planned training opportunities.	As per Budget Circular 01/2023, only essential training programs will be conducted for officers from the year 2023 under the Government Expenditure Management.
12.	Arrangements had not been made to properly transfer officers who had completed their maximum service period.	A document containing the details of all officers who have completed 05 years under the Department of Buddhist Affairs has been forwarded to the Director General of Combined Services in the year 2023, recommending the transfer. According to the report submitted in the year 2025, 10 officers of this department had been transferred in the year 2026. An annual transfer procedure has been prepared for the officers of the Buddhist Affairs Coordinator / Development Officer and Development Assistant Service serving under the department and approval has been obtained from the Public Service Commission on 28.03.2023 and accordingly, annual internal transfers will be implemented from the year 2024. Accordingly, 189 officers have been transferred in the year 2026. Therefore, I kindly inform you that steps have been taken to transfer the officers who have completed the maximum service period properly.

Parliamentary Series Number : 492

Name of the Institution : Department of Cultural Affairs

	Deficiencies identified by the Committee / Orders given by the Committee	**Action taken by the Committee to rectify the deficiencies / Implementation of recommendations / Current status**
1.	Register of Risk was not maintained up to date basis	Due to the vacancy of the Internal Auditor position, an Internal Audit Unit had not been established in this Department until the year 2025, and therefore a risk register had not been prepared in relation to this Department. On 09.10.2025, the Secretary to the Ministry appointed an officer to act as the Internal Auditor, and accordingly, an Internal Audit Unit was established in the Department from the year 2026. Accordingly, a risk register is maintained in relation to this Department from the year 2026.
2.	Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	Maximum efforts have been made to submit answers to the audit queries on the due date. Due to the continuous holding of various state functions by the Department, due to the busy schedule of the officers, delays have occurred due to the time it took to obtain information related to some audit queries, but necessary steps have been taken to prevent such delays.
3.	Copies of all the internal audit reports had not been submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(14) of the National Audit Act No. 19 of 2018	Due to the vacancy of the approved Internal Auditor post for the Department of Cultural Affairs, the Ministry of Buddha Sasana, Religious and Cultural Affairs conducted internal audit activities in relation to this department until the year 2025.

		Since an Internal Audit Unit has been established through the Acting Officer of the Internal Auditor post from the year 2026, it has been noted to act in accordance with the orders of the Committee from this year.
3.	Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulation 134(3)	Due to the vacancy of the approved Internal Auditor post for the Department of Cultural Affairs, the Ministry of Buddha Sasana, Religious and Cultural Affairs conducted internal audit activities in relation to this Department until the year 2025. Since an Internal Audit Unit has been established through the Acting Officer of the Internal Auditor post from the year 2026, it has been noted for action to be taken as per the orders of the Committee from this year.
4.	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)	Due to the vacancy of the approved Internal Auditor post for the Department of Cultural Affairs, the Ministry of Buddha Sasana, Religious and Cultural Affairs conducted internal audit activities related to this Department until the year 2025. Since an Internal Audit Unit has been established through the Acting Officer of the Internal Auditor post from the year 2026, it has been noted to act in accordance with the orders of the Committee from this year.
5.	The required number of Audit and Management Committee meetings had not been held per year	Due to the vacancy of the approved Internal Auditor post for the Department of Cultural Affairs, the Ministry of Buddha Sasana, Religious and Cultural Affairs conducted the Audit and Management Committee meeting related to this Department until

		the year 2025. Since the year 2026, an Internal Audit Unit has been established through the Acting Officer of the Internal Auditor post, the first Audit and Management Committee meeting of this Department was held on 30.03.2026. Audit and Management Committee meetings will be held as scheduled under the Acting Officer until a permanent officer is appointed to the position of Internal Auditor.
6.	Documents to confirm ownership of all vehicles were not in possession	There are 26 vehicles under this Department, of which the ownership of 25 vehicles has been taken over by this Department, and their registration certificates are in the possession of the Department. The necessary documents to take over the ownership of the remaining vehicles have been handed over to the Department of Motor Traffic.
7.	The emblem of the state had not been painted on all pool vehicles	At present, the state emblem has been painted on all vehicles of the Department.
8.	Inoperative accounts which are coming from the year under view or previous year, had not been settled	All inactive bank accounts of the Department have been settled.
9.	Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations	The Secretary to the Ministry has appointed a committee on 30.12.2024 to resolve the issues in the bank reconciliation statement, and the balances that should have been adjusted are being settled as per the recommendations of the said committee

10	The balances in arrears exceeding 1 year had not been settled	A committee has been appointed to obtain recommendations regarding the recovery of these outstanding loan balances, and the recommendations of the committee have been submitted on 30.04.2026. The recovery of the loans has been initiated as per the recommendations.
11.	The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.	Necessary steps have been taken to rectify these deficiencies, and all Internal interim imprest orders issued so far will be settled within one month.

Parliamentary Series Number : 492

Name of the Institution : Department of Hindu Religious & Cultural Affairs

	Deficiencies identified by the Committee / Orders given by the Committee	**Action taken by the Committee to rectify the deficiencies / Implementation of recommendations / Current status**
1.	Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries	There was only one Audit Query (CAA/C/DHA/2023/AQ/02) delayed for more than one month due to a translation-related issue. Since then, no similar delays have been occurred
2.	Copies of all the internal audit reports had not been submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(14) of the National Audit Act No. 19 of 2018.	Copies of all Internal Audit Reports have been submitted to the Management Audit Department from the year 2024 onwards.

3.	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2).	Internal Audit Plan have been prepared at the beginning of the year of after consulting the Auditor General from the year of 2025.
4.	The required number of Audit and Management Committee meetings had not been held per year.	Two, Three Audit and Management Committee meetings were held in 2024, 2025 respectively. The action will be taken to hold adequate No. of meetings in this year. Action had been taken to complete the recommendations on excess and shortages.
5.	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.	Board of Survey have been completed and sent to the Auditor General. Necessary action will be taken to ensure compliance with the relevant circular requirements and timely submission in future.
6.	No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.	Action had been taken to complete the recommendations on excess and shortages.
7.	Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.	The condemned vehicle was subsequently disposed of in 2024. The cancellation of registration was completed by the Department of Motor Traffic on 10/09/2024.

8.	Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.	Monthly Bank Reconciliations have been prepared within the stipulated time period from March 2024 onwards, in accordance with F.R. 395(c).
9.	The balances in arrears exceeding 1 year had not been settled	An amount of Rs. 46,462/- was written off on 31/12/2024 in accordance with Public Finance Circular No. 01/2020 dated 28/08/2020, in terms of F.R. 113(6). The outstanding loan balance of Rs. 220,800/- due from Mr. S. Kanthasamy remains unrecovered despite four reminders being issued. As the officer failed to respond, the matter was referred to the Legal Officer of the Ministry of Buddhasasana, Religious and Cultural Affairs to initiate legal action. The Legal Officer has requested verification of the officer's address through the relevant Divisional Secretary, and necessary follow-up action is being taken accordingly.
10.	Performance agreements covering the entire staff had not been drafted or entered.	It is now being maintained to cover the entire staff.
11.	A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.	Earlier, there were three vacancies Sri Lanka Administrative Service (II/III) Officer positions. One SLAS Officer was appointed earlier in 2026, reducing the number of vacancies to two. Action has already been taken to appoint a responsible officer for Human Resource Management functions. However, at least one additional SLAS Officer is still required to effectively support all duties and responsibilities, as the department handles numerous development functions and administrative activities. Despite the existing staff shortages, the available officers have successfully conducted the Human

		Resource Plan, and several skill development programs have also been implemented.
12.	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	The target has been achieved from the year 2024 onwards.
13.	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion	The Necessary corrective actions have been initiated to address the matters highlighted by the Auditor General, and measures have been taken to prevent recurrence.
14.	Actions had not been taken to properly transfer the officers who had completed the maximum service period	The Department annually submits the transfer requests of officers in C.S/A.T/02 format, together with the particulars of all officers who have served for more than five years in C.S/A.T/03 format, to the Ministry of Public Administration

Parliamentary Series No. : **492**

Name of Institution : **Department of National Archives**

	Deficiencies Identified by the Committee / orders were given Issued by the Committee	**Actions were Taken by the Committee to Rectify Deficiencies / Implementation of Recommendations / Current Situation**
1	The inventory of consumables has not been maintained up to date.	The inventory consumables is being updated and maintained by the date 31.12.2025.
2	The risk register has not been maintained up to date.	By this, necessary measures have been initiated to prepare, update, and maintain a risk register.
3	Answers had not been provided within a month for every audit query submitted by the Auditor General.	By the date 31.12.2025, replies have been provided for all audit queries submitted by the Auditor General.
4	In accordance with Financial Regulation 134(3), copies of internal audit reports had not been submitted to the Auditor General.	The post of Internal Auditor has been vacant since 01.05.2024, and due to that reason, internal audit reports have not been prepared. However, steps are being taken to actively participate in the Audit and Management Committees conducted by the line ministry and to implement the instructions and recommendations provided.
5	Daily running charts and monthly summary reports for pool vehicles had not been submitted to the Auditor General.	By this, necessary measures have been taken to duly submit the daily running charts and monthly summary reports for pool vehicles to the Auditor General within the definite time.
6	There were outstanding loan balances that have existed for more than a year.	By the year 2023, there were outstanding loan balances of 14 officers, and except for three of them, the remaining loan balances have been settled by now. Out of his distress loan balance of Rs. 22,936/-, an amount of Rs. 8,000.00 has been settled by Mr. Ravindra Bandara on 11.03.2026, and it has been informed that actions will be taken to pay the remaining amount in the future. For the future actions to settle the loan balance of Mr.

		P.P.S. Premasiri, information has been requested to confirm his residency by coordinating with the relevant parties, and further steps will be taken to settle the loan balance after such residency is confirmed. Since the information to recover the loan balance of Mr. K.H.S.M. Jayawardena from the death gratuity has been forwarded to the Department of Pensions, this balance can be settled in the future.
7	In accordance with Financial Regulation 371, ad-hoc sub-imprests had not been settled within one month of the completion of the task.	Although delays occur on certain occasions when procuring some materials related to conservation work, measures have been taken to control these situations. By the date 31.12.2025, actions have been implemented to settle ad-hoc sub-imprests in accordance with Financial Regulation 371 before the lapse of one month from the completion of the task.
8	Actions had not been commenced to properly submit the Annual Performance Report to Parliament.	The Annual Performance Report for the year 2023 has been submitted to Parliament under my reference number DNA/5/DO1/5/2023 and dated 17.02.2025, and it has been received by the Parliamentary Secretariat on 18.02.2025. Currently, necessary measures have been taken to submit the Annual Performance Reports to Parliament within the definite time frame.
9.	The number of training opportunities provided was below 50% of the planned training opportunities.	Due to the control of expenditure in accordance with Budget Circular No. 01/2023 dated 27.01.2023 of the Ministry of Finance, Economic Stabilization and National Policies, provisions have been saved.
10	The audit opinion on the accounts of the institution was qualified / disclaimed / adverse.	It is a qualified opinion.

Parliamentary Series No. : 492

Name of Institution : Department of National Museum

	deficiencies identified by the committee /orders given by the committee	**Actions taken by the committee to rectify deficiencies / implementation of recommendations / current status**
1.	In terms of F.R. 94 (1), commitments had been entered into exceeding the limit of the provisions remaining at the end of the year after utilizing the provisions allocated to an expenditure item.	All 03 object items allocated for recurrent activities, where the limit of savings was exceeded, are related to staff overtime. Although these were unplanned for the year 2022, staff had to be deployed with mobile exhibitions for various festivals held island-wide, including the National Vesak Festival held in the Puttalam District. Additionally, duties had to be undertaken to commence the replication work of the 'Nadungamuwa Raja' at the Colombo Museum of Natural history, and to ceremonially receive 06 artefacts that had been looted by the Dutch during the Kandyan Kingdom era and displayed at the Rijks museum in the Netherlands. Since the staff had to be deployed for these unplanned programs beyond official working hours, during weekends, and on public holidays, commitments and liabilities had to be incurred exceeding the remaining savings. However, these payments were settled utilizing the provisions of the year 2024. Accordingly, action was taken to minimize deficiencies related to provisions when entering into commitments and liabilities in the subsequent years, namely 2024 and 2025, and to settle the relevant payments.
2.	Provisions had been allocated to other institutions outside the stipulated period.	Although the provisions allocated for the installation of a fire protection system for the Colombo

		National Museum Library had been utilized within the stipulated timeframe, the project extended beyond the scheduled period, therefore awarded the contract to another contractor. This was due to the fact that the aforementioned project, which was scheduled to be completed by January 2022, had to be terminated owing to the poor performance of the respective contractor. Accordingly, out of the contract awarded to the first contractor for a sum of Rs. 98.55 million, an amount of Rs. 25,819,375.00 (including VAT) had been paid to the said firm. The Department of National Museums recovered a sum of Rs. 31,930,200.00 by encashing the bank guarantees and also retained an amount of Rs. 619,184.00 from the bill. Subsequently, based on the recommendation of the Central Engineering Consultancy Bureau (CECB), which provided consultancy services for this project, and in accordance with the Cabinet Decision No. අමප/23/1492/620/045 dated 05.09.2023, fresh bids were invited. Following the procurement process, action was taken to award the contract to the bidder who submitted lowest price for a sum of Rs. 185,704,416.00 (excluding VAT). However, in the subsequent years, namely 2024 and 2025, action was taken to rectify those deficiencies and to allocate the relevant provisions strictly for the designated activities and institutions within the stipulated timeframe.

3.	Outstanding loan balances existed for a period of more than one year.	There are 06 officers who have vacated their posts with outstanding loan balances older than one year, and action is currently being taken to recover the loan balances of 02 of those officers (K. Abeywardena and M.G.W.K. Mahagodagedara). Accordingly, the outstanding loan balances from the year 2023 up to 31.05.2026 are as follows: (The details pertaining to this are attached herewith as Annexure I). **Officer's name loan balance** **loan balance** **and designation in the year 2023 as of** **31.05.2026** N.D.Dissanayake 79,304.00 79,304.00 (Office Assitannt) K.Abewardhana 80,271.70 13,159.76 W.I.M.B.Fernando 116,000.00 116,000.00 (Collector) R.D..Rajapaksha 92,684.86 92,684.86 (Museum Assistant) M.G.W.K Mahagodagedara 223,255.00 197,720.84 (Museum Assistant)
4.	The number of training opportunities provided out of the planned training	A provision of Rs. 500,000.00 had been allocated for the implementation of the staff training and skills

	opportunities remained at a level of less than 50%.	development plan for the year 2023, out of which a provision of Rs. 180,240.00 (36%) remained as savings as of 31.12.2023. The reason for this was the inability to execute the estimate provided by NAITA within the year to award NVQ Levels 05-06 for the Museum Security posts. However, action has been taken to achieve the targeted levels of training opportunities planned for the years 2024 and 2025.
5.	The audit opinion on the accounts of the institution was Qualified / Disclaimer / Adverse.	In terms of Section 11 (1) of the National Audit Act, No. 19 of 2018, the Auditor General has issued a Qualified Opinion regarding the financial statements of the Department of National Museums in the Consolidated Audit Report for the year ended 31 December 2023. Accordingly, the current status of the matters highlighted in the 2023 Consolidated Report is as follows: (i) As the basis for the opinion in this consolidated report, although operations were initiated under the special approval received from the Treasury to procure a vehicle on an operating lease basis and the budget provisions allocated for the year 2023, once the bids were invited and the respective Procurement Committee decision was forwarded to the Secretary to the Ministry for execution, an old vehicle utilized by the Ministry was repaired and handed over to the Department for use. Furthermore, in terms of National Budget Circular No. 01/2023 and the Ministry Secretary's letter No. MBRCA/03/13/10/2022 dated 26.01.2023, instructions were issued to save 15% of the recurrent provisions, and by the letter dated

		01.02.2023, the General Treasury further instructed to save 6% of the recurrent provisions. Accordingly, these provisions were also withheld for the purpose of that calculation. (ii) Under non-financial assets, action has been taken by now to account for all lands and buildings to which the Department of National Museums holds legal ownership. Accordingly, action has been taken to account for the following museum buildings: 1. Colombo National Museum (including the Museum of Natural History) 2. Dutch Period Museum 3. Ratnapura National Museum 4. Ancient Technology Museum, Polonnaruwa 5. Magampura Ruhunu Heritage Museum Furthermore, as artifacts are priceless, there is no proper methodology in place to value them. I wish to inform that the general practice is to estimate the value of artifacts only when it becomes necessary to insure them when being taken out of the premises for local or foreign exhibitions. (iii) Under item No. 1.6.4 regarding Property, Plant, and Equipment, I point out that the reason for accounting for the 06 artifacts returned to Sri Lanka as a foreign grant in the financial statements, at an appraised value of Rs. 2,019,460,000.00, was that these items had been listed in the Netherlands Government's artifact registries as properties belonging to their Government. Accordingly, pursuant to a policy

		decision taken by the Netherlands Government, those artifacts were granted to the Government of Sri Lanka. Therefore, based on the valuation report received, action was taken by the Treasury to provide allocations under grants and to account for the same. (iv) Regarding the irregularity that occurred in banking the ticket sales revenue at the Galle Maritime Museum, an investigation committee was appointed to prepare a full report in terms of Financial Regulation 104(4). Accordingly, an amount of Rs. 1,979,705.00 was calculated as the revenue due to the Government in connection with the ticket irregularity, and the full report was prepared pursuant to Financial Regulation 104(4). Action was taken in April 2026 to forward the said report to the Secretary to the Ministry of Buddhasasana, Religious, and Cultural Affairs in order to obtain the approval of the Secretary to the Treasury. Upon obtaining the approval of the Secretary to the Treasury for the report, action will be taken in due course to recover the financial loss caused to the Government due to the ticket irregularity at the Galle Maritime Museum, based on the said report.
6.	Action had not been taken to make recoveries in terms of F.R. 156(i) for the losses caused to the Government by the officers.	The disciplinary inquiry conducted against the accused officer was completed in January 2026, and the report prepared in relation to the disciplinary inquiry has been submitted by the Inquiring Officer. As the accused officer has retired by now, necessary arrangements are currently being made to forward the relevant report to the Ministry of Public Administration, Home Affairs, Provincial Councils, and Local Government.

Parliamentary Series No. : 492

Name of Institution : Department of Christian Religious Affairs

	deficiencies identified by the committee /orders given by the committee	Actions taken by the committee to rectify deficiencies / implementation of recommendations / current status
1.	According to the **FR 134 (2)** as govern by the Auditor General, the Audit Plan was not completed in the beginning of the year .	By 2024 onward, the Audit Plan was created in the beginning of such year.
2.	The staff who have succeeded their service period, didn't transferred accordingly.	Officers who serve in the department under the combined service, transferring authority is, the DG of combines service. According the transfer circular, the details of government officers who serve over 5 yrs and the details of who have requested the transfers recommended by this department, and submit to the DG of Combined Service annually, before the relevant date , and also the transferring activity in such officers is a rule and responsibility of DG in combines service, It is not maintain under this department.

Prince Senadeera
Secretary
Ministry of Buddhasasana,Religious and Cultural Affairs

Dr.Hiniduma sunil Senevi
Minister of Buddhasasana,Religious and Cultural Affairs