

ANNUAL REPORT 2022



SUSTAINABLE DEVELOPMENT
COUNCIL OF SRI LANKA

TABLE OF CONTENT

1	ABOUT THE SUSTAINABLE DEVELOPMENT COUNCIL	03
2	ORGANIZATION STRUCTURE	06
3	KEY FUNCTIONS OF THE ORGANIZATION	08
4	ACTION PLAN 2023	09
5	ANNEXES	
	Sustainable Development Council Financial Statement for the Year ended 31 st December 2023	31
	Auditor General Report 2023	45

About the Sustainable Development Council

The Sustainable Development Council (SDC) was established in terms of Sri Lanka Sustainable Development Act, No. 19 of 2017, as the nodal government institution with responsibilities for coordination, facilitation, monitoring, evaluation and reporting on the implementation of 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) in Sri Lanka.

Vision

A sustainably developed Sri Lanka for all

Mission

Promoting Sri Lanka towards a sustainably developed nation through an inclusive and holistic approach that ensures environmental, social and economic harmony.

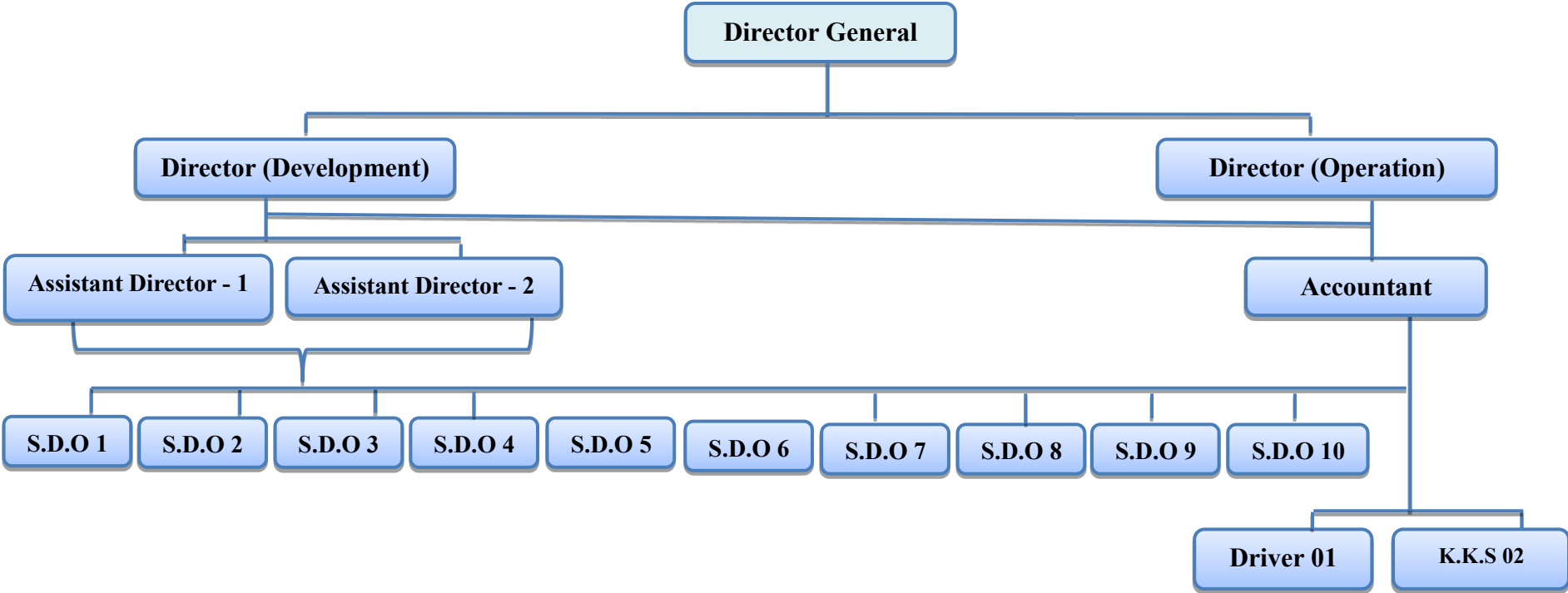
Core Values

- **Accountability:** Ensuring transparency and responsibility in all actions and decisions.
 - **Inclusivity:** Promoting participation of all sectors and stakeholders to achieve equitable and sustainable development.
 - **Innovation:** Embracing and promoting new ideas, approaches, and technologies to advance sustainable development.
 - **Transparency:** Committing to open and clear communication, ensuring that our processes and outcomes are accessible to all.
 - **Sustainability:** Upholding the principles of sustainability in all actions, balancing the needs of the present without compromising the needs of future generations.
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Board of Directors

2022	
Leadership	
Chairperson Mr. K.M.M.Sriwardhana Secretary, Ministry of Finance, Economic Stabilization and National Policies <i>(Since 10.06.2022)</i>	Director General Ms.Chamindry Saparamadu <i>(Since 02.11.2020)</i>
Members of the Sustainable Development Council	
Dr. Anil Jasingha Secretary, Ministry of Environment (From 18.02.2021 to 17.02.2022)	
Prof. I.A.U.N. Gunathilaka Department of Botany, Faculty of Science, University of Peradeniya <i>(From 01-03-2021 to 17-01-2024)</i>	
Prof. D. M. S. Hemanthi Kariyawasam Ranasinghe Department of Forestry & Environmental Sciences, University of Sri Jayawardhanapura <i>(From 01-03-2021 to 29-02-2024)</i>	
Dr. Ravi Fernando <i>(From 01-03-2021 to 29-02-2024)</i>	
Snr Prof. E. Dayaratne (Emeritus) Senior Consultant, Department of Commerce, Faculty of Management Studies and Commerce, University of Sri Jayewardenepura <i>(Since 15.08.2022)</i>	
Snr Prof. Mayura Samarakoon Department of Sociology, University of Sri Jayewardenepura <i>(Since 15.08.2022)</i>	
Mr. K.A.D.K. Siriwardena, Deputy Chief Secretary (Planning), Western Provincial Council (18.02.2021 to 17.02.2022)	
Ms. Dilkekha Kudachchi Senior Assistant Secretary, Chief Ministry, Southern Provincial Council (18.02.2021 to 17.02.2022)	
Mr. R.Umakanthan, Deputy Chief Secretary (Planning), Northern Provincial Council <i>(Since 15.08.2022)</i>	
Mr. K.G.S. Nishshanka, Deputy Chief Secretary (Planning), Central Provincial Council <i>(Since 15.08.2022)</i>	

Organization Structure



Organogram

The Sustainable Development Council (SDC) is expected to operate through a well-defined organizational framework, strategically designed to ensure efficiently in coordination and execution of its mandates. The Council secretariat was structured into two primary divisions, each tasked with specific responsibilities:

1. Development Division

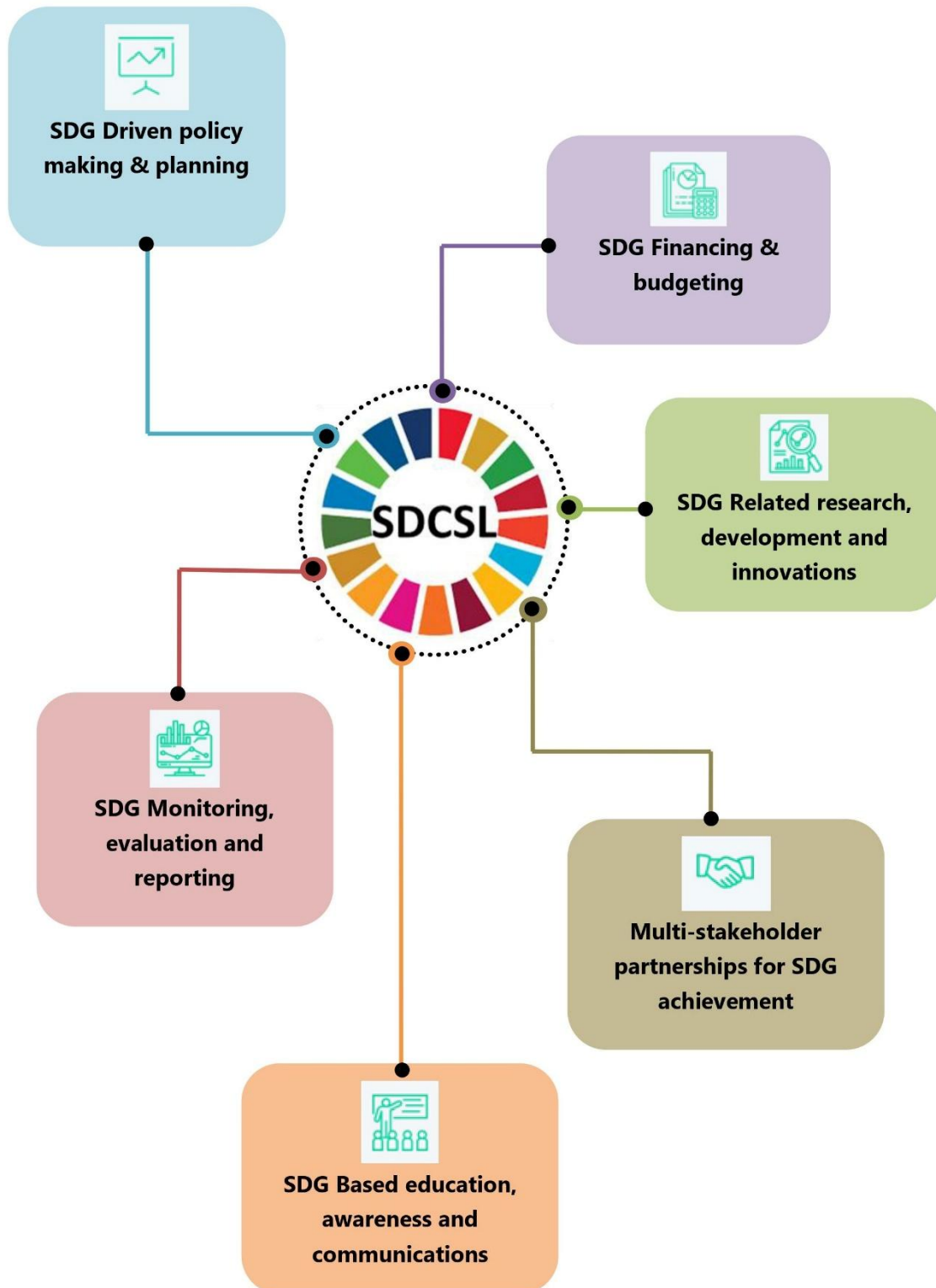
- Develops and integrates SDG-aligned policies, frameworks, and action plans at both national and provincial levels.
- Facilitates the alignment of sectorial strategies with the 2030 Agenda for Sustainable Development.
- Supports develop the sustainable development landscape in Sri Lanka including strengthening governance and coordination mechanism, data driven decision making, sustainable finance ecosystem etc.
- Designs and conducts training programs and workshops to build the capacity of public sector and private sector.
- Enhances stakeholders' understanding of SDG principles and their practical application.
- Promotes sustainability and inclusivity principles and standards across public and private sector.
- Tracks progress on SDG implementation through robust monitoring frameworks.
- Prepares detailed progress reports for national and international stakeholders.

2. Operations Division

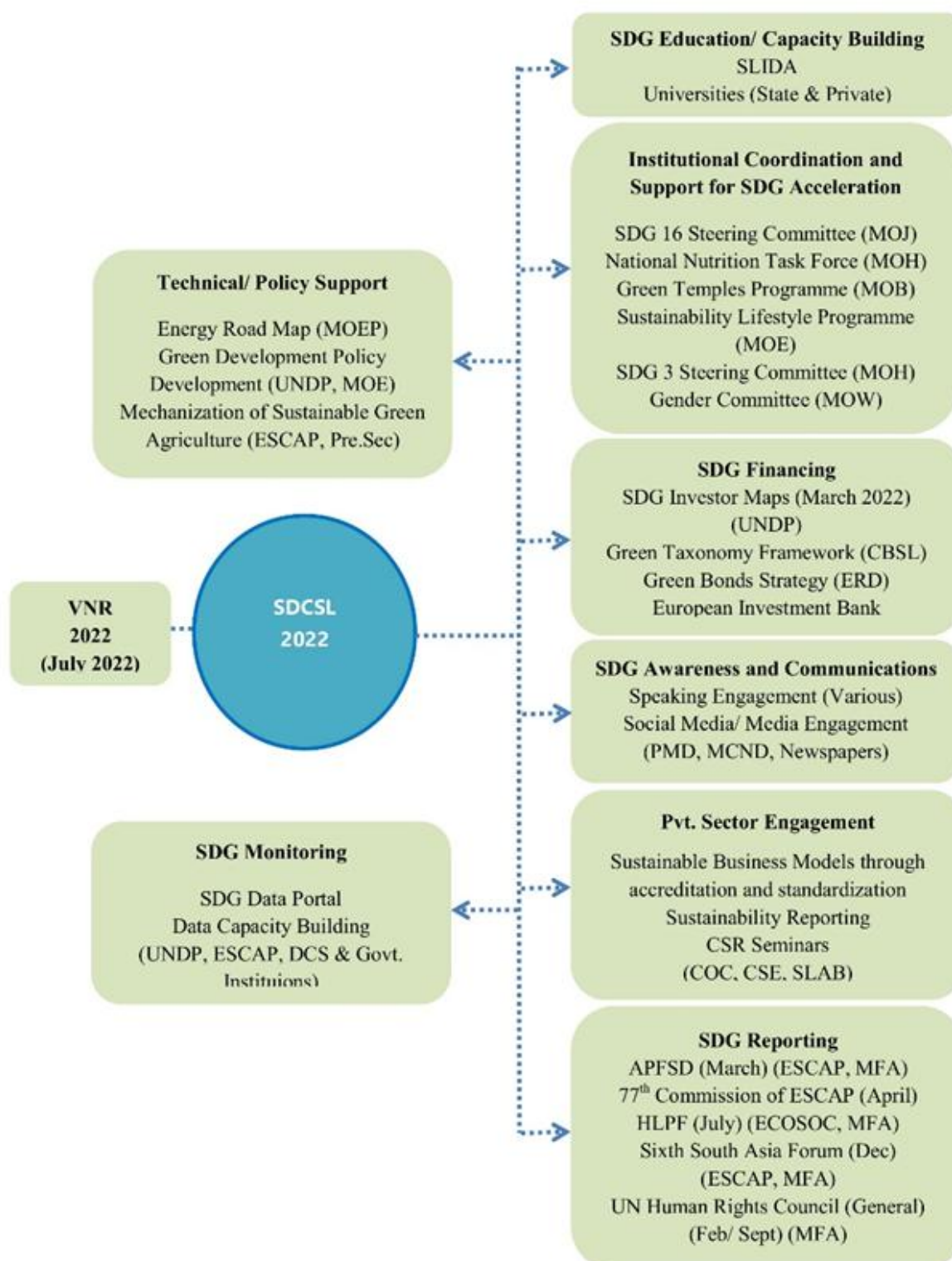
- Oversees day-to-day operations, including financial management, administrative tasks, and logistical support.
 - Ensures effective coordination among stakeholders to streamline administration and finance-related activities.
 - Provides operational support to facilitate the execution of the Council's objectives efficiently and effectively.
-

Key Functions of the Organization

The Sustainable Development Council (SDC) of Sri Lanka serves as the central coordinating body for the implementation of the Sustainable Development Goals (SDGs) across the nation. Its key functions are as follow



Action Plan 2022



01. Technical/Policy Support

In 2022, the Sustainable Development Council of Sri Lanka (SDCSL) provided significant technical and policy support to align national and provincial development policies and plans with the Sustainable Development Goals (SDGs). The SDCSL guided the mainstreaming and integration of the SDGs into national and sectorial planning.

Following the Voluntary National Review (VNR), post-review discussions were conducted with the relevant ministries to address the gap areas in each sector that require more attention, particularly those showing regressive trends in the VNR 2022. Detailed discussions were carried out with the Ministry of Environment, Ministry of Education, Ministry of Water and Ministry of Public Security.

In addition, technical support was given to key policy initiatives that was carried out by the ministries such as the Ministry of Environment (National Environmental Action Plan 2022-2030), Ministry of Agriculture (National Agriculture Policy), Ministry of Water (National Policy on Drinking Water), Ministry of Education (National Education Policy Framework 2023-2033).

SDCSL had a discussion with the Minister of Power and Energy, regarding the requirement of a sustainable energy road map for affordable, reliable, sustainable and modern energy source for all given the importance of increasing the efficiency of each and every sector.

The necessity of green bonds to expand the energy sector by overcoming the prevailing economic issues, climate finance options and the prevalence of innovative financing opportunities were especially highlighted in the discussion. Moreover, the Green Bonds Framework and the debt for climate swap in facilitating the energy transition suggested by the United Nations ESCAP and the financial and technical assistance that can be granted from the UN agencies were also discussed in the session.





02. Institutional Coordination and Support for SDG Acceleration

In 2022, the SDCSL initiated institutional collaborations and strengthened partnerships across government agencies, private sector, civil society and international agencies. Considering the need to accelerate Sri Lanka's progress towards SDGs by 2030, a National Steering Committee on SDGs was established in 2021. Its second meeting was held in October 2022. It was chaired by the Prime Minister and comprised of Hon. Ministers, State Ministers and Secretaries of the relevant ministries. Key decisions of the meeting are as follows;

- Secretary to the Ministry of Finance to share with each line ministry, the draft template prepared by the SDCSL for the review of the draft SDG target values and for identifying nationally appropriate SDG target values taking into consideration the national context and circumstances.
- Secretaries to the Ministries to inform the respective SDG focal points (appointed in terms of 2019 Presidential Circular) to work in collaboration with the Sustainable Development Council.
- The National SDG Steering Committee to be convened four times per year to discuss the SDG progress and the achievements.
 - The Meeting of the Ministry Secretaries to be convened by the Secretary to the Prime Minister every three months to review sector-wise SDG progress and progress on ministry-level Action Plans.

In addition, SDCSL initiated, co-chaired and provided coordination and technical support to multiple steering committees and task forces on specific SDGs established by ministries for instance, the SDG 16 and SDG 3 Steering Committees (hosted by the Ministries of Justice and Ministry of Health), and the National Nutrition Task Force (Ministry of Health). The Council also coordinated Sri Lanka's engagements with international compacts by chairing a GCM (Global Compact Migration) implementation committee.

SDCL initiated Green Temple Program with the collaboration of civil society and religious institutions, helping to scale programs like the Green Temples initiative (with the Ministry of Buddhist Affairs) to promote environmental stewardship through faith communities. It also launched the Sustainability Lifestyle Programme in partnership with the Ministry of Education, promoting sustainable behavior among youth and communities.





කිරිසර සංවර්ධන සභාව
කිරිසර ශ්‍රී ලංකාවක් - සංයුක්ත පරිණාමනයක්
ජනතා කේන්ද්‍රීය හරිත පුද්ගලික සංකල්පය
අරමුණ

- දිවයින පුරා විසිර පවතින ආගමික ස්ථාන හරිත සහ ජනතා කේන්ද්‍රීය පුද්ගලික බවට පත් කිරීමෙන් ශ්‍රී ලංකාවේ කිරිසර සංවර්ධන ගමන්මඟ වේගවත් කිරීමට දායක කර ගත හැකි එක් ප්‍රධාන පාර්ශවයක් ලෙස හඳුනාගෙන ඇත.
- ජනතා කේන්ද්‍රීය හරිත පුද්ගලික බවට පත් කිරීමේ සංකල්පය පහත අංගයන්ගෙන් සමන්විත වේ.
- ආගමික ස්ථාන කේන්ද්‍ර කර ගත් මෙම සංකල්පය කිරිසර සංවර්ධන උපායමාර්ගයක් ලෙස සමාජගත කිරීම හරහා පරිවර්තනය වෙනසක් සහිත සමාජ වටපිටාවක් නිර්මාණය කිරීමට අපේක්ෂා කෙරේ.

හරිත පුද්ගලික



(1.) වගකීම් සහිත පරිභෝජනයට හුරුවෙමු - පරිසර හිතකාමී නිමැවුම් භාවිත කරමු
 ආගමික ස්ථාන ආශ්‍රිතව පවතින ප්ලාස්ටික් මල් වර්ටි, පොලිතින් මල් මාලා, පොලිතින් මල හා දාන ශාලා ආශ්‍රිත පිඟන්, කෝප්ප යනාදිය වෙනුවට පරිසර හිතකාමී පත් වර්ටි, මල් වලින් සෑදූ මල් මාලා භාවිතය, පොලිතින් භාවිතයෙන් තොර කලාපයක් බවට පත් කිරීම

(2.) අතිරික්ත අහාර බෙදා දෙමු - ආහාර සුරක්ෂිතතාව ඇති කරමු
 ආගමික ස්ථාන ආශ්‍රිතව එකතු වන අතිරික්ත ආහාර දර්ශනවය හේතුවෙන් ආහාර සපයා ගත නොහැකි පවුල් අතර බෙදා දීමේ වැඩපිළිවෙලක් සැකසීම

(3.) කැළකිසල ප්‍රතිවක්‍රීකරණයට යොමු වෙමු - කසළ සම්පතක් කර ගනිමු
 ආගමික ස්ථාන ආශ්‍රිතව එකතුවන ඉවත දමනු ලබන ආහාර, පූජා ද්‍රව්‍ය (මල්, ගිලන්පස, බෙහෙත් ද්‍රව්‍ය) ගස් වල වැටුණු කොළ වැනි දිරාපත් වන දෑ මඟින් කොම්පෝස්ට් පොහොර නිපදවීම හා පිට වායු ඒකක වැනි ක්‍රම මඟින් පිට වායු නිපදවීම

(4.) ප්‍රලය අරපිරිමැස්මෙන් භාවිත කරමු - ප්‍රලය ප්‍රතිභාවිතයට යොමු වෙමු
 ආගමික ස්ථාන ආශ්‍රිතව භාවිත වන ප්‍රලය පිරිමැසුම්දායී භාවිතය හා ප්‍රතිභාවිතයට යොමු වීම සහ වැසි ප්‍රලය එක්රැස් කර උද්‍යාන කටයුතු යනාදියට භාවිත කිරීම

(5.) විදුලිය පිරිමසමු - විකල්ප බලශක්ති භාවිත කරමු
 ආගමික ස්ථාන ආශ්‍රිතව අනවශ්‍ය විදුලි පහන් නිවා දැමීම හා ආගමික උත්සව අවස්ථා වලදී විදුලි ආලෝකය ලබා ගැනීම සඳහා විකල්ප බලශක්ති ප්‍රභව භාවිත කරමි

(6.) පළතුරු උයන් ඔසු උයන් ඇති කරමු - පරිසරය හා සෞඛ්‍ය සුවපත් කරමු
 ආගමික ස්ථාන ආශ්‍රිතව භාවිතයට නොගෙන පවතින කුඩා ඉඩ ප්‍රමාණයක් භාවිත කර දුර්ලභ ශාක විශේෂ හා ඖෂධීය පැළෑටි වගා කර පළතුරු උයන් හා ඔසු උයන් ඇති කිරීම

03. SDG Financing

SDCSL undertook several strategic initiatives to enhance financing pathways for sustainable development. Among these, formulation of Sri Lanka's first ever SDG Investor Map stands out as a flagship initiative. In August 2022, SDCSL together with Board of Investment (BOI), Ceylon Chamber of Commerce with the support from UNDP launched its first-ever SDG Investor Map. The UNDP provided technical support, while the Ceylon Chamber of Commerce served as the knowledge partner for the process. The Investor Map identifies five key investment sectors - Renewable Energy, Healthcare, Consumer Goods, Infrastructure, and Food & Beverage, along with 15 priority sub-sectors within these areas, highlighting investment opportunities aligned with the SDGs.

The SDCSL and UNDP Sri Lanka initiated a process to introduce SDG Budget Coding and Tagging System to the National Budgetary Process through supporting the Department of National Budget and the Department of National Planning with the objective of ensuring budget transparency and to lay the foundation for improved efficiency and equity analysis – as well as strengthened budgeting and policymaking.

The SDCSL provided technical contributions towards the formulation of the Sri Lanka Green Finance Taxonomy, which was launched by the Central Bank of Sri Lanka (CBSL) and developed with the technical support of the International Finance Corporation (IFC). The Green Finance Taxonomy aims at promoting sustainable /green finance activities in Sri Lanka based on the Sustainable Finance Road Map introduced by CBSL in 2019. It provides a classification system for identifying activities or investments that will move a country toward meeting specific targets related to priority environmental objectives and addresses the needs among financial market participants for clarity and transparency in what is understood and what qualifies as Green.

On the invitation of SDCSL, a two-member delegation from ESCAP's Macroeconomic Policy and Financing for Development Division undertook a three-day mission to Sri Lanka to discuss various financing options for SDGs in the context of the current macroeconomic situation in the country. Through stakeholder consultations and bilateral planning discussions, a technical support plan was identified to support Sri Lanka with various policy options including innovative financing pathways for SDGs while also supporting its economic recovery efforts. Alternative financing options for the SDGs beyond Sri Lanka's traditional approach of loans, grants and national spending measures (such as (debt-for-development swaps, thematic bonds, blended financing) were discussed at length during the consultations.

Following this, a two-day training on “Sustainable Thematic Bond Issuance” was successfully conducted December 2022 to build the capacity of government entities that are part of thematic bond issuance process for sovereign issuances as well as in the identification of viable project pipelines. The training was conducted by the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) with the resource input of Luxembourg Stock Exchange and LGX Academy. The training took the participants through the thematic bond issuance process to be able to identify the most relevant instruments, identify best practices in terms of principles, taxonomies, external review, and reporting and review of practical examples and case studies of issuances within the region. The workshop was attended by officials from the Ministry of Finance, Economic Stabilization and National Policies (representing relevant treasury departments), Central Bank of Sri Lanka, the Sustainable Development Council of Sri Lanka, Ministry of Environment, Securities & Exchange Commission, Department of Coast Conservation and Coastal Resource Management, Marine Environment Protection Authority-Sri Lanka, Bank of Ceylon, People's Bank, National Aquatic Resources Research and Development Agency, Department of Fisheries and Aquatic Resources and the UNDP Sri Lanka.

Technical support was provided, in collaboration with the Ministry of Finance, the Central Bank of Sri Lanka, and ESCAP, for the design of its first Sovereign Bond Framework laying the foundation for the issuance of green bonds by the Government of Sri Lanka and serves as a reference for any future thematic bond frameworks ensuring that the green bonds issued are of high quality, follows a transparent process and adhere to international best practices.



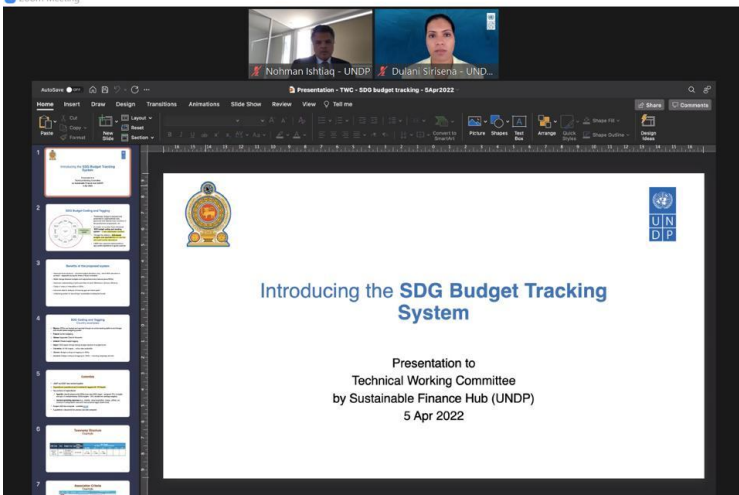


SRI LANKA SDG INVESTOR MAP

Key Investment Opportunity Areas for Sri Lanka

Key Investment Opportunity Areas for Sri Lanka were identified and analyzed through a consultative stakeholder engagement process

- 05** Priority sectors
- 08** Priority sub-sectors
- 15** Immediate and medium-term IOAs have been identified



Introducing the SDG Budget Tracking System

Presentation to
Technical Working Committee
by Sustainable Finance Hub (UNDP)
5 Apr 2022

Participants (10)

- NA Nadeeka Amarasinghe_SD... (Me)
- AM Afraa Mohamed (Host)
- NI Nohman Ishtiaq - UNDP
- JG Janaka gunawardana. ADG Natio...
- DS Dulan Sirisena - UNDP Sri Lanka
- SB sagari bogahawatta
- SR Shiranthi Ratnayake
- SL Sri Lanka - Chamindry Saparama...
- SD Sudarshana De Silva
- Vagisha Gunasekera





04. Private Sector Engagement for Sustainable Development

The Private Sector/ Businesses play an important role in a country's sustainability transition. As agents of wealth creation, employment generation, resource usage, waste generation among others, every activity of a business entity would have an interaction, either positively or negatively, with the environment and the society. Through the SDGs Agenda, there are expectations that businesses will be responsible for progressing a more sustainable path forward. Particularly at a time of unprecedented global challenges, the private sector, with its unique strengths, resources and ability to innovate can be considered an engine of economic stabilization and growth.

Given the role of the private sector in SDGs, SDCSL, in consultation with the private sector stakeholders, has developed a Framework and Action Plan to promote the engagement of the private sector on the SDGs mainly focusing on:

- Enhancing knowledge on SDGs through awareness creation and educational programs;
- Increasing private investments toward SDGs;
- Promoting Sustainable Business Models through standardization, certification & Reporting and;
- Promoting private sector contribution towards SDG data

To operationalize the Framework and Action Plan, SDCSL appointed a Steering Committee comprising of The Ceylon Chamber of Commerce, National Chamber of Commerce of Sri Lanka, Federation of Chambers of Commerce and Industry of Sri Lanka (FCCISL), National Chamber of Exporters of Sri Lanka, Colombo Stock Exchange (CSE) and the UN Global Compact Network-Sri Lanka to oversee and guide the operationalization and execution of the Framework and Action Plan and monitor and evaluate the progress of its implementation.

SDCSL also undertook initiatives to promote sustainable business models and strengthen corporate sustainability reporting in line with global ESG (environmental, social, governance) frameworks. For instance, it encouraged companies to adopt green and inclusive business practices, and to improve transparency by aligning their reporting with international sustainability standards. Targeted workshops and seminars – conducted in collaboration with institutions including the Ceylon Chamber of Commerce, Colombo Stock Exchange, UN Global Compact Network Sri Lanka, and the Sri Lanka Accreditation Board – were used strategically to guide businesses in mapping their sustainability efforts to national SDG targets. By promoting best practices and global reporting norms, SDCSL helped ensure that private sector

investment and innovation were effectively channeled towards Sri Lanka's sustainable development objectives.



05. SDG Monitoring & Evaluation

To strengthen evidence-based planning and evaluation, SDCSL established robust data management and reporting systems that ensured the timely availability of data on key SDG indicators. These systems enabled stakeholders across sectors to track national progress more effectively and to initiate timely and appropriate policy responses.

With the launch of the National SDG Data Portal, SDCSL pioneered SDG data governance and management system in Sri Lanka connecting over 80 government institutions responsible for data production to a central platform.

According to the year 2022 analysis done by the ESCAP Statistics Division, Sri Lanka climbed to the 10th place out of 53 countries in the Asia-Pacific region in SDG data availability. In South and South-West Asia region, Sri Lanka ranks at the third place, showing Sri Lanka's commitment to promoting transparency and accountability through open SDG Data.

To further ensure the availability and comprehensiveness of SDG data, SDCSL prioritized capacity building within ministries and public agencies for data generation and compilation with new methodologies and techniques to further reduce the existing data gap and promote evidence-based decision making in Sri Lanka. In collaboration with UNDP, ESCAP, and the Department of Census and Statistics, SDCSL organized specialized training and technical support programs aimed at improving methodologies for data generation, validation, and analysis. These efforts were instrumental in addressing data gaps, standardizing indicator measurement, and enhancing the credibility of Sri Lanka's national SDG reporting. Through this integrated approach, SDCSL reinforced the foundational role of data in driving sustainable development outcomes.

Further, for the localization of SDGs and for robust monitoring and evaluation a Stakeholder Seminar on "Setting National Targets for SDG Progress Assessment" was successfully held in September, 2022 to share knowledge on setting national SDG target values using the methodology proposed by ESCAP. The seminar laid the foundation for developing SDG targets that could be integrated into a monitoring and evaluation (M&E) framework for SDG progress assessment in Sri Lanka.

At the seminar, it was emphasized the importance of developing an M&E framework to promote transparency and accountability in SDG progress assessment. The target-setting process included adopting a “standard and evidence-based approach” for setting realistic and challenging targets, enhancing coordination for setting targets, and their ownership across the government and integrating SDG targets into sectoral plans.

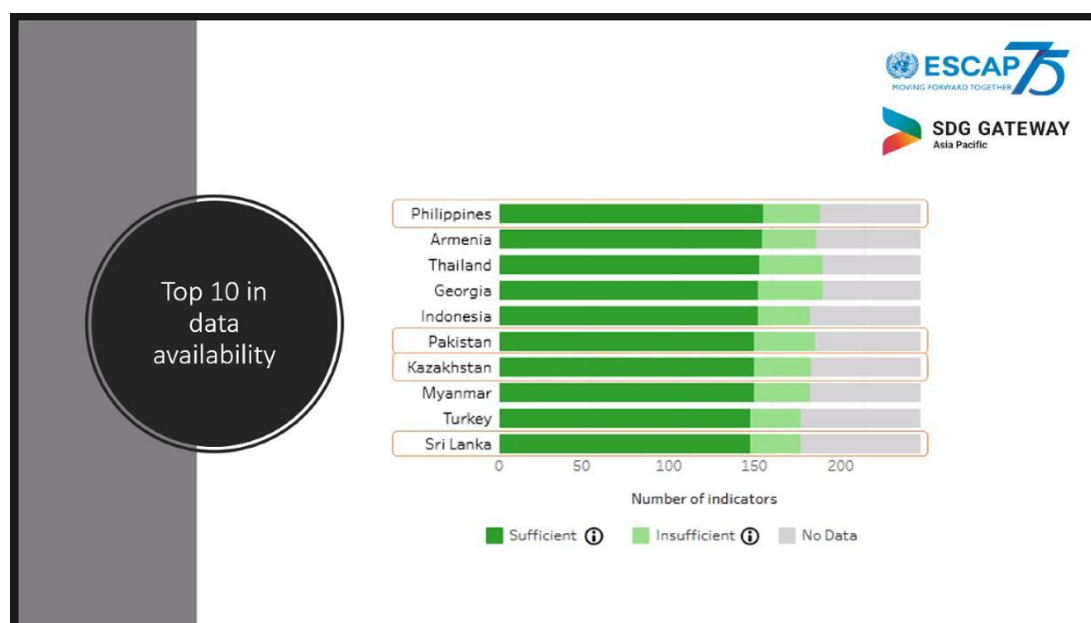
The seminar was attended by 70 participants representing 24 Line Ministries and key national planning institutions such as the Department of Project Management and Monitoring and the National Planning Department etc.

Content

- 1) Target Values for National Planning & Monitoring**
 - Purpose of this seminar
 - Target values in National Planning Process
- 2) Case studies and examples from other countries**
 - Guidelines and common techniques for setting target values
 - Experience from Kyrgyzstan

People

- PA Palitha Abhayasinghe (Guest)
- RW Rajitha Wijesingha (Guest)
- R ruwanrajapaksee
- MV S. Vickneswaran, Ministry of L...
- SD Sagarika DPMM (Guest)
- SR Shiranthi Rathnayake (Guest)
- S SLSSB (Guest)
- S suranga (Guest)
- VA Vaidehi Anushyanthan (Guest)
- WP Wimal Perera (Guest)



06. Voluntary National Review (VNR) 2022

In 2022, SDCSL led the preparation and submission of Sri Lanka's second Voluntary National Review (VNR). Wide-ranging multi-stakeholder consultations involving government ministries, the private sector, civil society organizations, international development partners (multilateral and bilateral), volunteers and volunteer groups, youth and academia etc were conducted. Stakeholders were engaged for primary data collection via various thematic, national and provincial level consultations. In total, over 700 stakeholders participated in these consultations and focus group discussions, ensuring broad representation in the review process.

The VNR process was guided by a national level steering committee consisting of representatives from SDCSL, the Department of National Planning (NPD), Department of Project Management and Monitoring (DPMM), Department of Census and Statistics (DCS), Prime Minister's Office (PMO), Ministry of Foreign Affairs (MFA), Finance Commission of Sri Lanka, Ministry of Environment and the Institute of Policy Studies (IPS). The United Nations Resident Coordinator's Office (UNRCO), the World Bank (WB) and the Asian Development Bank (ADB) were observers.

The SDCSL also engaged in the ESCAP VNR Twinning Programme, partnering with Pakistan (also preparing its second VNR in 2022) through joint workshops, online exchanges and an expert study tour. This collaboration enabled both countries to share experiences and best practices on institutional arrangements and SDG implementation.

The VNR twining program was introduced by ESCAP to Sri Lanka & Pakistan as one of the South-South cooperation mechanisms to provide peer support for the preparation of VNRs and the SDGs implementation process.

The main tools in this exercise were the dedicated online platform for knowledge sharing/ peer learning purposes, peer review of VNR Report Drafts and the study tour between the twinned countries for key members of the VNR Steering Committees and other important stakeholders in the SDG process at the country level.

The finalized VNR report was successfully presented at the United Nations High-Level Political Forum in July 2022. As part of the formal UN review of the 2030 Agenda, the report showcased Sri Lanka's progress in implementing the SDGs Agenda, highlighting both achievements and challenges towards achieving the SDGs.





07. SDG Reporting

SDCSL played a leading role in Sri Lanka's engagement at major regional and global SDG forums in 2022 through official reporting and delivery of country statements at the Ninth Asia-Pacific Forum on Sustainable Development (APFSD) in March 2022 emphasizing the need for stronger regional economic cooperation to ensure that the hard-earned development outcomes are not reversed in the post-pandemic era. Further, Sri Lanka's commitment to support regional economic cooperation and collective regional actions for improving the effectiveness and efficiency of SDG interventions was also reiterated at these Forums. Sri Lanka also supported important recommendations which emerged from the Fifth South Asia Forum on SDGs including coordinated efforts to diversify and deepen financing for SDG implementation, adoption of a whole-of-government and whole-of-society approach for effective implementation of SDG plans and programmes, improvements in statistical systems for monitoring progress, investments in science and technology capacities and innovation (STI) capabilities and digitization at the forum.

SDCSL represented Sri Lanka at the Sixth South and South-West Asia Forum on SDGs held in Islamabad, Pakistan and showcased the commitment of the Government of Sri Lanka to ensure that the hard-earned development outcomes are not reversed due to the economic and other challenges confronting Sri Lanka in the post-pandemic era. Further, the Government commitment in achieving macro-economic stability and debt sustainability was also emphasized with commitment to harnessing the full potential of a new economic model based on an export-oriented competitive economy, an environmentally friendly blue-green economy and a digital economy whilst ensuring that the vulnerable and marginalized groups will be foregrounded in the economic recovery and reform efforts through stronger social safety nets.

In addition, national-level updates on SDG implementation and inputs for country statements were provided to the Ministry of Foreign Affairs to present at various global forums, such as the 77th session of the ESCAP Commission Sessions in April and sessions of the UN Human Rights Council.

These engagements have been important platforms for the SDCSL to highlight Sri Lanka's SDGs achievements and challenges, strengthen global and regional partnerships and collaboration to support SDG implementation, and to help shape regional and global sustainable development discussions.



08. SDG Education & Capacity Building

SDCSL has the vision to drive Sri Lanka towards a sustainably developed nation through education, research and capacity building. With that, SDCSL engaged with various academic and higher learning institutions to promote sustainability education, research and innovation for Sustainable Development in Sri Lanka.

Executing the above vision, SDCSL and the NSBM Green University entered into a partnership to promote research and education relating to SDGs with the objectives of sharing of expertise and learning resources, facilitating and conducting technical sessions for the academia, policy makers and other relevant stakeholders, initiating collaborative research and publications, open data sharing and conducting educational programmes on sustainable development at all levels of education including in schools.

Furthermore, a knowledge sharing session was successfully conducted for the academic members of the NSBM Green University. The session aimed at exchanging knowledge and sharing information regarding the SDG implementation process, recent initiatives of the government, SDG data governance and management system, targets and indicators for measuring university sustainability as well as eco business and corporate sustainability approaches and practices.

University of Kelaniya and SDCSL entered into a partnership to promote education and research on Sustainable Development, for collaboration in the areas of education, research, curriculum development and e-learning on Sustainable Development.

To accelerate the achievement of the 2030 Agenda through library and information services and related programs while contributing to the education for sustainable development, the Sri Lanka Library Association-SLLA entered into an agreement with SDCSL.

With the objectives of Initiating and implementing library and information services, activities and programs that support the achievement of SDGs, facilitating and conducting awareness sessions to educate communities on sustainability and sustainable development, sharing of resource persons and learning resources between the two partner institutions, introducing sustainable development and SDGs into library and information science education programs among others. It was expected to

reach the total number of active library memberships that exceed 100,000 in more than 1,000 libraries functioning within the SLLA network in different sectors including public libraries, university and school libraries, libraries in technical colleges, piriven and government departments.

To strengthen public sector capacities, SDCSL provided technical support to the Sri Lanka Institute of Development Administration (SLIDA) to deliver tailored SDG modules for newly recruited Sri Lanka Administrative Service officers.

SDCSL further amplified these efforts through targeted speaking engagements at academic conferences, professional forums, and public events. At the grassroots level, SDCSL supported the Ministry of Education's "Sustainability Lifestyle" campaign in schools and local communities, fostering practical habits from waste segregation to energy conservation that reinforce sustainable living.

SDCSL conducted knowledge sharing sessions together with the Civil Society youth movement called "Road to Rights" mobilizing the G17 University Ambassadors Platform to empower student advocates in universities and community-level SDG outreach. In addition, several awareness sessions were conducted together with the Kadamandiya Food Bank and Faculty of Fisheries and Marine Sciences & Technology, University of Ruhuna.

SDCSL also worked closely with the President's Media Division and the Media Centre for National Development to enhance awareness of the SDGs among a wider range of stakeholders through government media channels.

Simultaneously, it generated dynamic mass media & social media campaigns across platforms such as Facebook, Twitter, and Instagram to translate complex SDG topics into accessible info-graphics, short videos, and interactive quizzes. These multimedia outreach efforts not only raised awareness among diverse audiences but also drove measurable increases in online engagement and community participation, laying the groundwork for sustained support of Sri Lanka's 2030 Agenda.



the Sunday morning

Sunday, 10th April 2022

FOCUS/SPOTLIGHT

17

GENDER EQUALITY

A long road ahead

When will our country, with its 32% population of women and those who identify as women, who also comprise 50% of the upper house, achieve gender equality?

According to Sustainable Development Goal 5, Sri Lanka needs to reach a value of 0.96 out of 1.0 by 2030, based on the gender inequality index (GII). Sri Lanka is currently at 0.75, which is a long way from achieving gender equality.

Gender inequality is a barrier to sustainable development. It is a barrier to economic growth, social progress, and environmental sustainability. It is a barrier to the well-being of women and girls, and to the well-being of the country as a whole.

The Sustainable Development Council (SDC) has been working to address gender inequality in Sri Lanka. It has been working to raise awareness of gender inequality, to promote gender equality, and to implement measures to achieve gender equality.

The SDC has been working to address gender inequality in Sri Lanka. It has been working to raise awareness of gender inequality, to promote gender equality, and to implement measures to achieve gender equality.

of women in decision-making roles is a long-term challenge in achieving gender equality. The lack of a social safety net and lack of access to services such as reproductive health and social security are also barriers to achieving gender equality.

As indicated in the Women's Wellbeing Survey (2019), 75% of women in Sri Lanka believe that there has been a good amount of progress in achieving gender equality. However, the survey also found that there is still a long way to go.

Addressing bottlenecks

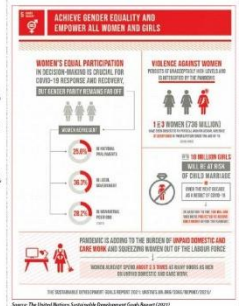
When it comes to achieving gender equality in Sri Lanka, there are several bottlenecks that need to be addressed. These include the lack of a social safety net, the lack of access to services, and the lack of representation of women in decision-making roles.

Several women have been identified as role models in achieving gender equality. These women have been successful in overcoming the bottlenecks and achieving gender equality.

Women in public life

Women in public life are playing a crucial role in achieving gender equality. They are leading the way in addressing the bottlenecks and implementing measures to achieve gender equality.

Women's participation in decision-making roles is a key to achieving gender equality. It is essential to ensure that women have a say in the decisions that affect their lives and the lives of their communities.



Source: The Sustainable Development Council Report (2021)

the Sunday morning

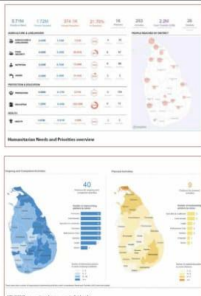
Sunday, 10th April 2022

FOCUS

17

Impact on achieving the SDGs for 2030

- Disparity between Health Ministry and aid agency data
- Lack of up-to-date data challenges analytical process
- Poor crop yields and inflation affect nutrition
- Stakeholder consultation and agency cooperation needed
- Children, especially those in vulnerable communities, at greater risk



Source: The Sustainable Development Council Report (2021)

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the Sunday morning

Sunday, 10th April 2022

Impact on...

the impact of various factors on achieving the Sustainable Development Goals (SDGs) for 2030. It includes a bar chart showing the impact of various factors on achieving the SDGs, such as the impact of the COVID-19 pandemic, the impact of climate change, and the impact of the war in Ukraine.

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Earth Day Celebration 2022

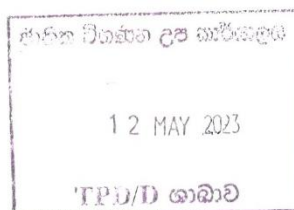
ලෝක භිමිකා දින සැමරුම 2022

Sustainable Development Council of Sri Lanka

**Sustainable Development Council
Financial Statement for the
Year ended 31st December 2022**

**No.35, 2nd Floor, Lake House Building,
D.R.Wijewardena Mw, Colombo 10**

Sustainable Development Council
Financial Statement for the
Year ended 31st December 2022



No. 1090, Sri Jayawardenapura Road, Rajagiriya



**Sustainable Development Council
Statement of Financial Performance
for the year ended 31.12.2022**

	Note	2022 (Rs)	2021 (Rs)
Income			
Treasury Receipt	1	21,270,000	27,710,000
Add : Other Income		311,276	167,380
		21,581,276	27,877,380
Less:- Expenditure			
1. Personal Emoluments	2	11,010,409	11,569,908
2.Travelling & Subsistence		-	25,150
3.Supplies Expenditure	3	645,248	149,972
4.Maintenace	4	86,640	581,104
5.Services Expenditure	5	1,779,584	5,245,756
6. Other Miscellaneous	6	1,252,764	1,132,803
7.Sustainable Development Projects		1,117,440	6,098,023
Total Operating Expenditure		15,892,083	(24,802,718)
Net Surplus /(Deficit) for the period		5,689,193	3,074,662
Balance as at 01.01.2021		9,119,544	6,044,882
Cumulative Surplus /(Deficit) at the end of the period		14,808,737	9,119,544



Y.D. Gamage 30/01/2023
Accountant



Chamindry Saparamadu
Director General

Accountant
Sustainable Development Council
No.1090, Sri Jayawardhanapura Mw,
Rajagiriya.

Director General
Sustainable Development Council
No: 1090, Sri Jayawardhanapura Mawatha,
Rajagiriya.



Sustainable Development Council

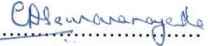
Statement of Financial Position

As at 31/12/2022

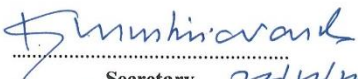
	Note	2022 (Rs.)	2021 (Rs.)
ASSETS			
Non Current Assets			
Property Plant & Equipments	07	2,699,431	3,832,233
Total Non current Assets		2,699,431	3,832,233
Current Assets			
Bank Account		12,900,392	5,601,353
Cash in Hand		-	-
Total Current Assets		12,900,392	5,601,353
TOTAL ASSETS		15,599,823	9,433,586
LIABILITIES			
Current Liabilities			
Payables	08	173,048	6,042
Other payables (W&OP & Stamp Duty)		2,038	-
Provision For Audit Fee		616,000	308,000
Security deposits		-	-
Total Current Liabilities		791,086	314,042
Non Current Liabilities			
Provision For Gratuity		-	-
Total Non Current Liabilities		-	-
TOTAL LIABILITIES		791,086	314,042
NET ASSETS / EQUITY			
Surplus Deficit		14,808,737	9,119,544
TOTAL NET ASSETS / EQUITY		15,599,823	9,433,586

The accounting policies on pages 06 to 08 and Notes on pages 09 to 11 form an integral part of these Financial Statements. The Sustainable Development Council is responsible for the preparation and presentation of these Financial Statements. The Financial Statements were approved as per the decision on 16th September 2022 of the Sustainable Development Council and signed on their behalf.


Y.D. Gamage 30/01/2023
Accountant
Sustainable Development Council


Chamindry Saparamadu
Director General
Sustainable Development Council

Accountant
Sustainable Development Council
No.1090, Sri Jayawardhanapura Mw,
Rajagiriya.


Secretary 22/12/2022
Ministry of Finance, Economic Stabilization and National Policies
(Chairman, Sustainable Development Council)

K.M.M. Siriwardana
Secretary to the Treasury and
Secretary to the Ministry of Finance,
Economic Stabilization and National Policies
The Secretariat
Colombo 01

Director General
Sustainable Development Council
No: 1090, Sri Jayawardhanapura Mawatha,
Rajagiriya.

Page - 02



**Sustainable Development Council
Statement of Changes in Equity
For the Year Ended 31/12/2022**

	Rs.
Balance as at 01.01.2020	5,880,468
Net Surplus/(Deficit) for the reporting period	164,414
Balance as at 31.12.2020	<u>6,044,882</u>
Balance as at 01.01.2021	6,044,882
Net Surplus/(Deficit) for the reporting period	3,074,662
Balance as at 31.12.2021	<u>9,119,544</u>
Balance as at 01.01.2022	9,119,544
Net Surplus/(Deficit) for the reporting period	5,689,193
Balance as at 31.12.2022	<u>14,808,737</u>



Sustainable Development Council
Statement of Cash Flows
for the year ended 31.12.2022

	2022 (Rs.)	2021 (Rs.)
Operational Activities		
Net Surplus /(Deficit) for the period	5,689,193	3,074,662
Add: Non Cash Expenses		
Depreciation Expenses	1,132,803	1,132,803
	6,821,996	4,207,465
Changes of Working Capital		
Changes of Receivables		-
Changes of Payables	477,043	308,000
Net Cash Outflow Generated from (used for) Operational Activities	7,299,039	4,515,465
Investment Activities		
Acquisition of Non Current Assets	-	(1,098,695)
Financing Activities		
Cash and Bank Balance Increase During The Period	7,299,039	3,416,771
Cash and Bank Balance as at 1st January 2021	5,601,353	2,184,582
Cash Bank Balance as at 31st December 2021	12,900,392	5,601,353



Sustainable Development Council		
Trial Balance as at 31.12.2022		
	DR - Rs	CR - Rs
Sitting Allowances	108,000	-
Salaries & Wages	6,224,112	-
Over time & holiday payments	5,739	-
Other Allowances	3,822,331	-
Pention Contribution 25%	-	-
EPF 12%	679,361	-
ETF 3%	170,865	-
Travelling - Domestic	-	-
Travelling - Foreign	-	-
Stationery & Office requisites	645,248	-
Fuel	-	-
Vehicle Repair	-	-
Plant & Machinery - Repair	86,640	-
Building & Structure- Repair	-	-
Postal & Communication	362,029	-
Electricity & Water	34,119	-
Building Rent	-	-
Transport	635,907	-
Other (Security & Cleaning Services	439,529	-
Other (Miscellaneous)	119,961	-
Plant & Machinery Asset	4,177,931	-
Furniture and office Equipment-Asset	1,486,086	-
Depreciation Reservation	-	2,964,586
Government Grant Account	-	21,270,000
Sustainable Development Expenditures	1,117,440	-
W&OP Payables	-	1,463
Payables - Audit Fee	-	616,000
Payables - Transport Expenses	-	70,064
Payables - Postal & Communication	-	19,926
Cash in Bank	12,900,392	-
Surplus	-	9,119,544
Payables - Electricity & Water	-	2,467
Payables - Other (Security&Cleaning)	-	33,801
Stamp duty Payables	-	575
Audit fee	308,000	-
Payables - Other Allowances	-	15,300
Payables - Salaries & Wages	-	31,490.00
Other Income	-	311,276
Depreciation	1,132,803	-
Total	34,456,492	34,456,492



**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST
DECEMBER 2022**

1. Domicile and Legal Form

The Sustainable Development Council was established under the Sri Lanka Sustainable Development Act No. 19 of 2017 and was formally set up as a legal entity that has started operations from 2019. The Sustainable Development Council is situated in the 5th floor of Sino Lanka Towers which is located in the address, No. 1090, Sri Jayawardenapura Road, Rajagiriya, Sri Lanka.

1.1. Principle Activities and Nature of Operations

Sustainable Development Council is a government agency under the Ministry of Finance, Economic Stabilization and National Policies, that functions in monitoring and evaluating other government agencies working for achieving a sustainably developed Sri Lanka according to the 2030 Agenda for Sustainable Development of United Nations.

There is a set of 17 Sustainable Development Goals, 169 targets associated with the goals and 230 indicators for improving economic, social and environmental standards of countries. The aim of the Council is to transform Sri Lanka's development process into a sustainable process that ensures an inclusive, thriving, peaceful and environmentally conscious nation both locally and globally.

1.2. Basis of Preparation

Statement of Compliance

The financial statement of the Sustainable Development Council consists with the statement of the financial performance, statement of the financial position, notes to the financial statement. These financial statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) for the public entities published jointly by the Institute of Chartered Accountants of Sri Lanka (ICASL) and the Ministry of Finance.

Basis of Measurement

The financial statements have been prepared on the historical cost basis, unless otherwise stated.



Going Concern

The members of the Council are satisfied that the secretariate has adequate resources to continue its operations in the foreseeable future. Accordingly, the financial statements are prepared based on going concern basis.

1.3. Summary of Significant Accounting Policies

The policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Foreign Currency Transactions

These Financial Statements are presented in Sri Lanka Rupees, which is Secretariate's functional currency. Transaction in foreign currencies is initially recorded at the functional currency rate prevailing at the date of the transaction.

(b) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Subsequent expenditure

Expenditure incurred to replace a component of an item of property, plant and equipment that is accounted for separately, including major inspection and overhaul expenditure, is capitalized. Other subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property, plant and equipment. All other expenditure is recognized in the statement of financial performance as an expense as incurred.

Depreciation is calculated on the straight - line method using the following rates per annum, based on the estimated useful economic life of the asset. Further no depreciation for the purchasing year.

Furniture and Office Equipment	20%
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The useful life of the assets is reviewed at the beginning of each financial year if expectations are differed from previous estimates changes are made to reflect such changes.

Impairment

Carrying value of property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. An asset's carrying value is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(c) Receivables

Receivables are carried at anticipated realizable value. Debtors are reviewed on an ongoing basis. Debts which are known to be uncollectable are written off during the year in which they are identified.

(d) Liability and Provisions

Liabilities are classified as current liabilities on the statement of financial position are those which fall due for payment on demand or within one year from the date of the statement of the financial position. Non-current liabilities are those balances that fall due for payment after one year from the statement of financial position date.

(e) Employee Benefits**Defined Contribution Plan**

All the employees of the Sustainable Development Council are members of the Employees' Provident Fund and Employees' Trust Fund to which the institute contributes 12% and 3% respectively of such employees' basic wage or salary.



Sustainable Development Council
Notes to the Financial Statements
For the Year Ended 31.12.2022

Note - 01**Treasury Receipts**

	2022	2021
	Rs.	Rs.
January	940,000	1,000,000
February	2,900,000	1,500,000
March	2,500,000	1,400,000
April	1,000,000	1,200,000
May	1,500,000	2,000,000
June	1,900,000	1,100,000
July	1,900,000	1,100,000
August	1,100,000	1,400,000
September	2,010,000	4,600,000
October	1,710,000	1,030,000
November	810,000	10,330,000
December	3,000,000	1,050,000
	<u>21,270,000</u>	<u>27,710,000</u>

Note -02**Personnel Emoluments**

	2022	2021
	Rs.	Rs.
Sitting Allowance	108,000	72,000
Salaries & Wages	6,224,112	7,741,522
Overtime & Holiday Payments	5,739	22,146
Other Allowances	3,822,331	2,495,180
EPF 12%	679,361	991,249
ETF 3%	170,865	247,812
Pension Contribution	-	-
	<u>11,010,409</u>	<u>11,569,908</u>

Note -03**Supplies Expenditure**

Stationery & Office Requisites	<u>645,248</u>	<u>149,972</u>
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Note -04**Maintenance Expenditure**

Plant & Machinery Repair	<u>86,640</u>	<u>581,104</u>
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**Sustainable Development Council
Notes to the Financial Statements
For the Year Ended 31.12.2022**

Note -05**Services Expenditure**

Postal & Communication	362,029	208,524
Electricity & Water	34,119	17,280
Transport	635,907	251,976
Other (Security & Cleaning Services)	439,529	489,809
Building Rent	-	3,970,167
Audit Fee	308,000	308,000
	<u>1,779,584</u>	<u>5,245,756</u>

Note -06**Other Miscellaneous**

Depreciation Expenses	1,132,803	1,132,803
Other	119,961	
	<u>1,252,764</u>	<u>1,132,803</u>



Sustainable Development Council
Notes to The Financial Statements
For the Year Ended 31.12.2022

Note - 07
Property Plant and Equipments

Description	Costs		Depreciation		Net Book Value
	Balance as at 1/1/2021	Purchase During The Year 2021	Balance as at 1/1/2021	Depreciation for The Year 2021	Balance as at 31/12/2021
Office Furniture	1,708,430	415,666.30	341,686.01	424,819	1,357,591
Desktop Computers	1,342,800	-	268,560.00	268,560	805,680
Laptop computers	1,293,872	683,028.56	88,734.40	395,380	1,492,786
UPS Machines	67,080	-	-	13,416	53,664
LG Refrigerator	52,990	-	-	10,598	42,392
Hard Drives & Pen Drives	30,250	-	-	6,050	24,200
Projector	69,900	-	-	13,980	55,920
Total	4,565,322	1,098,695	698,980.41	1,132,803	3,832,233

Description	Costs		Depreciation		Net Book Value
	Balance as at 1/1/2022	Purchase During The Year 2022	Balance as at 1/1/2022	Depreciation for The Year 2022	Balance as at 31/12/2022
Office Furniture	2,124,096	-	766,505	424,819	932,772
Desktop Computers	1,342,800	-	537,120	268,560	537,120
Laptop computers	1,976,901	-	484,114	395,380	1,097,407
UPS Machines	67,080	-	13,416	13,416	40,248
LG Refrigerator	52,990	-	10,598	10,598	31,794
Hard Drives & Pen Drives	30,250	-	6,050	6,050	18,150
Projector	69,900	-	13,980	13,980	41,940
Total	5,664,017	-	1,831,783	1,132,803	2,699,431

Note -08

Payables

2022

Rs.

Transport	70,063.52
Postal & Communication	19,925.87
Other (Security & Cleaning)	33,800.75
Electricity & Water	2,467.41
Salaries and Wages	31,490.00
Other Allowances	15,300.00
Total	173,047.55



Auditor General Report 2022

**No.35, 2nd Floor, Lake House Building,
D.R.Wijewardena Mw, Colombo 10**



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NATIONAL AUDIT OFFICE



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எனது இல. }
My No. }

TPD/D/SDC/FA/2022/29

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உமது இல. }
Your No. }

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திகதி
Date }

2023 ජූලි 13 දින

13 July 2023

Chairman

Sustainable Development Council

Auditor General's Report in terms of Section 12 of the National Audit Act, No. 19 of 2018, on the Financial Statements and Other Legal and Regulatory Requirements of the Sustainable Development Council for the Year Ended 31st December 2022

The said report and audited financial statements sent herewith.

W.P.C. Wickramaratne
Auditor General

Copy to: Secretary, Ministry of Finance, Economic Stabilization and National Policies – F.Y.K.I.



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13 July 2023

Chairman

Sustainable Development Council

Auditor General's Report in terms of Section 12 of the National Audit Act, No. 19 of 2018, on the Financial Statements and Other Legal and Regulatory Requirements of the Sustainable Development Council for the Year Ended 31st December 2022

1.

Financial statements

1.1 Opinion

The financial statements of the Sustainable Development Council for the year ended 31 December 2022, which comprise the Statement of Financial Position as at 31 December 2022 and the Statement of Financial Performance for the year then ended, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and the notes to the financial statements, together with a summary of significant accounting policies, were audited under my direction in accordance with the provisions of the National Audit Act, No. 19 of 2018, read in conjunction with Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, and the Finance Act, No. 38 of 1971. My report will be tabled in Parliament in due course in accordance with Article 154(6) of the Constitution.

In my opinion, the financial statements of the Sustainable Development Council present a true and fair view of its financial position as at 31 December 2022 and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for opinion

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



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1.3 Other information included in the 2022 Annual Report of the Council

Other information means information included in the Council's 2022 Annual Report, which is expected to be provided to me after the date of this audit report, but not included in the financial statements and my audit report thereon. Management is responsible for this other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance or opinion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above, when available, and in doing so, consider whether the other information is materially inconsistent with the financial statements or with my knowledge obtained in the audit or otherwise.

If, upon reading the 2022 Annual Report of the Council, I conclude that there are material misstatements, I will communicate those matters to the parties in charge for correction. If there are further uncorrected misstatements, they will be included in the report that I will table in Parliament in due course in accordance with Article 154(6) of the Constitution.

1.4 Responsibilities of management and those charged with governance for the financial statements

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

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern and for disclosing any matters related to the organization's ability to continue as a going concern unless management either intends to liquidate the organization or, in the absence of any other alternative, has no alternative but to do so.

The responsibility for auditing the financial reporting process of the Council lies with those charged with governance.

In terms of subsection 16(1) of the National Audit Act, No. 19 of 2018, the Council must maintain proper books and records of its income, expenditure, assets and liabilities to enable it to prepare its annual and interim financial statements.



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1.5 Auditor's responsibility for the audit of financial statements

My objectives are to provide reasonable assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect material misstatements. Fraud and error, individually or collectively, can cause material misstatements, the significance of which depends on the economic decisions that users make on the basis of these financial statements.

I exercised professional judgment and professional skepticism as part of my audit in accordance with Sri Lanka Auditing Standards. I further,

- In providing a basis for the audit opinion expressed, audit procedures were designed and performed that were appropriate to the circumstances to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. The impact of fraud, whether due to collusion, forgery, intentional omissions, misrepresentations, or the override of internal control, is greater than the impact of material misstatements resulting from misrepresentation.
- Obtained an understanding of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.
- Evaluated the appropriateness of accounting policies used, the reasonableness of accounting estimates, and related disclosures made by management.
- The appropriateness of using the going concern basis of accounting was determined based on the audit evidence obtained regarding whether events or conditions have cast significant uncertainty on the going concern basis of accounting. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements and, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause the going concern to cease to exist.
- The structure and content of the financial statements were evaluated for their appropriate and fair inclusion of underlying transactions and events, and the overall presentation of the financial statements, including disclosures.

I inform those charged with governance of significant audit findings, major internal control weaknesses, and other matters identified during my audit.



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2. Report on other legal and regulatory requirements

2.1 The National Audit Act No. 19 of 2018 includes special provisions regarding the following requirements.

2.1.1 I have obtained all the information and explanations necessary for the audit in accordance with the requirements of Section 12 (a) of the National Audit Act, No. 19 of 2018, and, as appears from my examination, the Council has maintained proper financial records.

2.1.2 In accordance with the requirement set out in Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018, the financial statements of the Council are consistent with the previous year.

2.1.3 The recommendations made by me in the previous year in accordance with the requirement set out in Section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018 are included in the financial statements presented.

2.2 In limiting myself to the procedures followed and the evidence obtained and the quantitative aspects, nothing came to my attention that warrants the following statement.

2.2.1 As per the requirement of Section 12(d) of the National Audit Act No. 19 of 2018, any member of the Board of Directors of the Council has a direct or indirect relationship with the Council in relation to any agreement entered into by the Council, outside the ordinary course of business.

2.2.2 That, in accordance with the requirement set out in Section 12 (e) of the National Audit Act No. 19 of 2018, there has been any non-compliance with any relevant written law or other general or special directives issued by the Governing Body of the Council, except for the following observations:

Reference to the rules/regulations
(a) Section 41 of the National Audit Act No. 19 of 2018 and Paragraph 05 of the Management Audit Department Circular No. DMA/01 – 2019 dated 12th January 2019

Observations
No meeting of the Audit and Management Committee were held during the year under review



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(b) Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka 756 (6)

The Commodity Survey Board reports for the year under review had not been submitted to the Auditor General

(c) Public Enterprise Circular No. PEC 01/2021 dated 16th November 2021

Although the financial statements of the ~~Distalophient~~ Council for the year under review should have been submitted to the Auditor General within 60 days of the end of the year, the financial statements were submitted for audit on May 12, 2023, after a delay of more than 02 months.

2.2.3 That, in accordance with the requirement set out in Section 12 (g) of the National Audit Act, No. 19 of 2018, actions have been taken that are not in accordance with the powers, functions and duties of the Council, except for the following observation.

Powers, functions and duties

In accordance with Section 10 (b) of the Sri Lanka Sustainable Development Act, No. 19 of 2017, the National Policy and Strategy on Sustainable Development should be prepared after consulting and agreeing with all relevant parties and the nine Provincial Councils and submitted to the Cabinet for approval.

Observations

This Council, which has been in operation since September 2019, had not fulfilled the basic functions mentioned in the Act, even though more than 3 years had passed by the date of the report.

2.2.4 That the resources of the Council have not been procured and utilized economically, efficiently and effectively within the time limits in accordance with the relevant rules and regulations, as required by Section 12 (h) of the National Audit Act, No. 19 of 2018.



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2.3 Other audit observations

Although 19 staff positions were approved for the Council, it was observed that 14 of these positions, or 73.6 percent, were vacant by the end of the year under review.

W.P.C.Wickramarathne
Auditor General