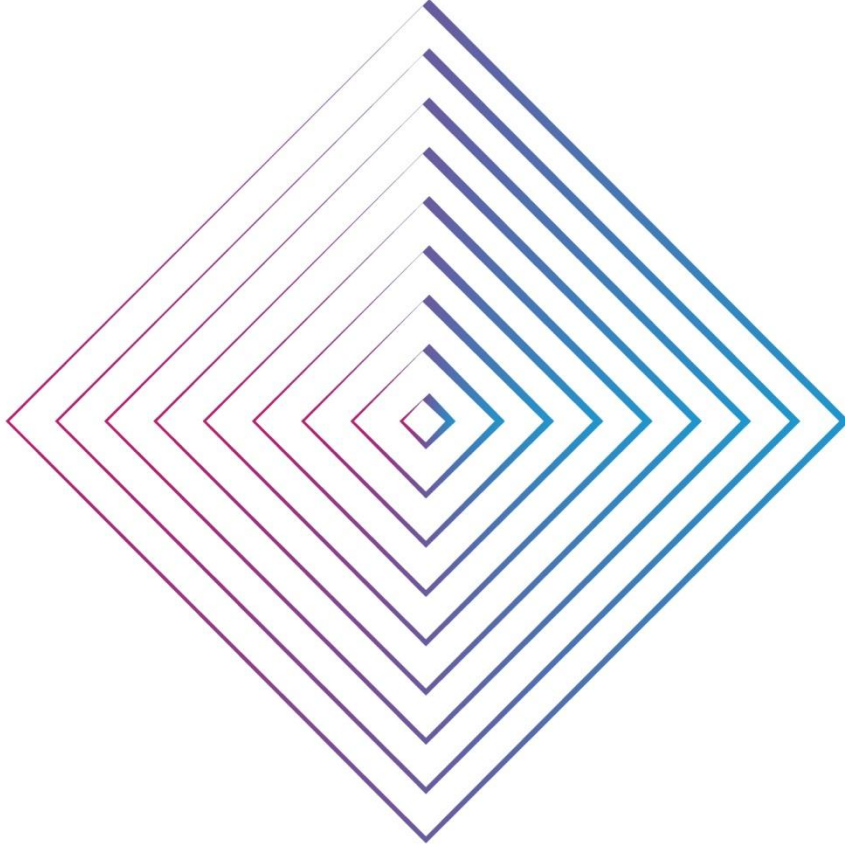


2021

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வருடாந்த செயலாற்றுகை அறிக்கை  
**Annual Performance Report**



ක්‍රිස්තියානි ආගමික කටයුතු දෙපාර්තමේන්තුව  
கிறிஸ்தவ மத அலுவல்கள் திணைக்களம்  
**Department of Christian Religious Affairs**



# **Annual Performance Report 2021**



**Department of Christian Religious Affairs**

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## **Chapter- 01**

### **1. Institution's Profile/summery of its implementation**

#### **Department of Christian Religious Affairs**

##### **1.1 Introduction**

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

##### **1.2 Vision**

Taking action for the wellbeing of Christian community

##### **Mission**

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

##### **Objective**

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

##### **1.3 Main Activities**

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

9. Making contribution for Christmas festival highly respected by Christians and Organize of state Christmas festival
10. Organize of ceremonies which are important at national as well as religious aspects.
11. Implementation of spiritual and personality development programs for the benefit of Christian community.
12. Reconstruction and development of Churches.
13. Making recommendations for visa for both foreign laymen and clergies who arrive for religious activities and recommendations for visa for pilgrims.
14. Provision of concessions for religious institutions on water, electricity and duties.
15. Making recommendations for issuance of passports and identity cards for local Christian clergies.
16. Special projects launched by the Department of Christian Religious Affairs
17. Issuance of registration certificates for Catholic Churches, Daham Schools, and religious Institutions and maintenance of a data base

### **Department of Christian Religious Affairs**

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

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

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

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

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

❖ **Administration Division**

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

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

10. Receiving applications for loans and submitting them to the Accounts Division after completion.
11. Performing all duties relation to maintenance of vehicles and transport.
12. Making recommendations for visa for both foreign laymen and clergies who arrive for religious activities and recommendations for visa for pilgrims.
13. Granting concessions for religious institutions on water, electricity bills and granting relief for duty.
14. Making recommendations for the issuance of passports and identity cards for local Christian Priests.
15. Issuance of registration certificates for Catholic Churches, Daham Schools, and religious Institutions and maintenance of a data base
16. Providing information to the external parties as per the provisions of the Right To Information Act
17. Maintenance of the website of the Department with necessary updating.

❖ **Development Division**

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

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

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



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

❖ **Accounts Division**

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

**The above role is performed in the following manner.**

1. To receive vouchers connecting to all payments, confirm the accuracy in figures, examine as to whether the source documents relevant to voucher are received in sufficient manner, confirm as to whether the proper authority has been received for payment within financial regulations and various limits and finally to submit for certifying the expense.
2. To maintain cash book for the purpose of making payments accurately including certified vouchers in the cash books and issuing cheques.
3. To carry out activities relating to preparation of salaries and maintain documents for salary deductions.
4. To prepare annual financial statement as per the instructions of the relevant circular and prepare answers for audit queries.

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

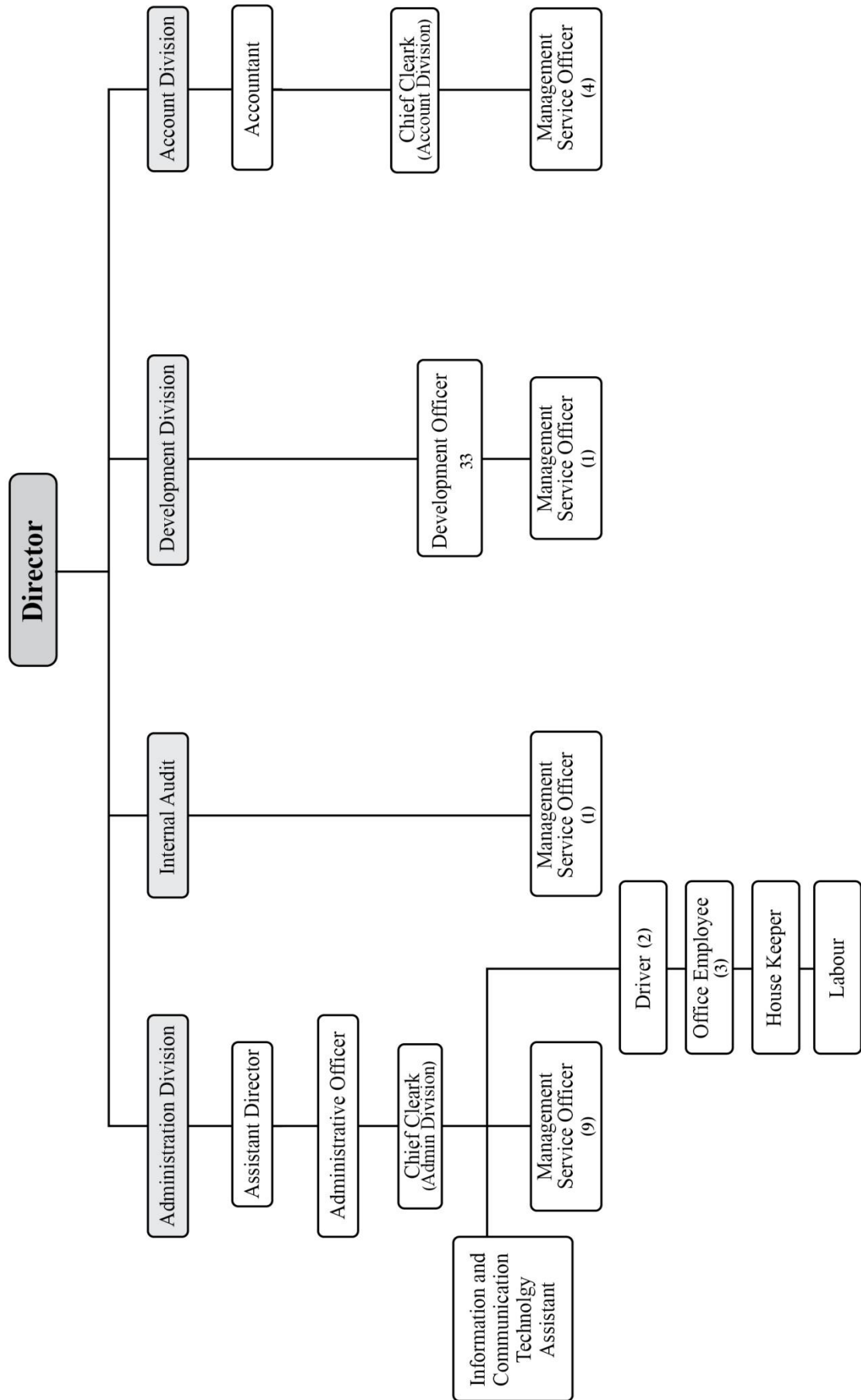
❖ **Internal Audit Division**

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

This task is performed in the following manner.

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

Organizational Structure



## **Chapter - 02**

### **2.1 Progress and Future Vision**

#### **Progress and Future Vision**

Department of Christian Religious Affairs is a Department, which consists of a staff with 52 employees and performs its functions for the wellbeing of over two million people in Christian faith spread all over Sri Lanka.

Main objective of this Department is to develop Christian national religious places, churches, contribute for religious ceremonies such as Christmas and Easter etc., organize spiritual and Christian religious programmes, preserve and promote Christian art and craft.

The Department proves a higher performs annually and during the period in review Department has taken action to ensure maximum utilization of the provisions allocated for the Department with the application of various alternative methods in order to avoid any adverse effect to Christian community even it has to cancel and postpone many planned programmes due to the existing global COVID pandemic.

However it has become a challenge to fill the vacancies existing in the posts of the Department including staff officers. Further the efforts made at various occasions to obtain a government building in a situation, where the Department maintains its office in rented buildings from the establishment, still remain unsuccessful.

The provisions made annually by the Department of National Budget are not sufficient and the Department will be able to ensure an optimum service delivery to the Christian community if the provisions are increased.

M.Chathuri Pinto  
Director  
Department of Christian Religious Affairs

## Chapter - 03

## Financial performance as a whole for the year ended 31 December 2021

## 3.1 Statement of financial performance

ACA-F

Statement of Financial Performance  
for the year ended 31 Decmber 2021

| Budget 2021 | Note                                                                 | Actual       | Readjusted   |
|-------------|----------------------------------------------------------------------|--------------|--------------|
| Rs.         |                                                                      | 2021<br>Rs.  | 2020<br>Rs.  |
| -           | <b>Revenue Receipts</b>                                              | -            | -            |
| -           | Income Tax                                                           | -            | -            |
| -           | Taxes on Domestic Goods & Services                                   | -            | -            |
| -           | Taxes on International Trade                                         | -            | -            |
| -           | Non Tax Revenue & Others                                             | -            | -            |
| -           | <b>Total Revenue Receipts (A)</b>                                    | -            | -            |
| -           | <b>Non Revenue Receipts</b>                                          | -            | -            |
| -           | Treasury Imprests                                                    | 157,129,000  | 180,522,000  |
| -           | Deposits                                                             | 36,307       | 186,119      |
| -           | Advance Accounts                                                     | 1,682,030    | 1,525,602    |
| -           | Other major ledger accounts receipts                                 | -            | -            |
| -           | <b>Total Non Revenue Receipts (B)</b>                                | 158,847,337  | 182,233,721  |
| -           | <b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b> | 158,847,337  | 182,233,721  |
| -           | <b>Remittance to Treasury (D)</b>                                    | 2,927        | 5,762        |
| -           | <b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)-(B)</b> | 158,844,410  | 182,227,959  |
| -           | <b>Less: Expenditure</b>                                             | -            | -            |
| -           | <b>Recurrent Expenditure</b>                                         | -            | -            |
| 30,600,000  | Wages, Salaries & Other Employment Benefits                          | 28,658,728   | 27,948,923   |
| 14,900,000  | Other Goods & Services                                               | 10,641,927   | 11,210,277   |
| 15,500,000  | Subsidies, Grants and Transfers                                      | 9,823,980    | 129,233,701  |
| -           | Interest Payments                                                    | -            | -            |
| 133,000,000 | Other Recurrent Expenditure                                          | 88,805,769   | -            |
| 194,000,000 | <b>මුළු පුනරාවර්තන වියදම (F)</b>                                     | 137,930,404  | 168,392,901  |
| -           | <b>Capital Expenditure</b>                                           | -            | -            |
| 600,000     | Rehabilitation & Improvement of Capital Assets                       | 148,252      | 76,631       |
| 1,100,000   | Acquisition of Capital Assets                                        | 968,586      | 580,750      |
| 82,300,000  | Capital Transfers                                                    | 62,520,218   | 78,070,893   |
| -           | Acquisition of Financial Assets                                      | -            | -            |
| 1,000,000   | Capacity Building                                                    | 552,450      | 317,950      |
| -           | Other Capital Expenditure                                            | -            | -            |
| 85,000,000  | <b>Total Capital Expenditure (G)</b>                                 | 64,189,506   | 79,046,224   |
| -           | Deposit payments                                                     | 36,257       | 661,935      |
| -           | Advance payment                                                      | 1,972,946    | 1,548,742    |
| -           | Other major ledger expenditure                                       | -            | -            |
| -           | <b>Major ledger expenditure (H)</b>                                  | 2,009,203    | 2,210,677    |
| -           | <b>Total expenditure I = (F+G+H)</b>                                 | 204,129,113  | 249,649,802  |
| 279,000,000 | <b>Balance as at 31 Dec (N) = (E-M)</b>                              | (45,284,703) | (67,421,843) |
| -           | <b>mprest Balance as at 31st December</b>                            | (45,284,703) | (67,421,843) |
| -           | <b>Imprest balance as at 31 Dec</b>                                  | -            | -            |

1



## 3.2 Statement of financial position

ACA-P

Statement of Financial Position  
As at 31st December 2021

|                                     |          | Actual            |                   |
|-------------------------------------|----------|-------------------|-------------------|
|                                     | Note     | 2021              | 2020              |
|                                     |          | Rs                | Rs                |
| <b><u>Non Financial Assets</u></b>  |          |                   |                   |
| Property, Plant & Equipment         | ACA-6    | 28,250,481        | 27,381,375        |
| <b><u>Financial Assets</u></b>      |          |                   |                   |
| Advance Accounts                    | ACA-5    | 6,522,132         | 6,231,216         |
| Cash & Cash Equivalents             | ACA-3    | -                 | -                 |
| <b>Total Assets</b>                 |          | <b>34,772,613</b> | <b>33,612,591</b> |
| <b><u>Net Assets / Equity</u></b>   |          |                   |                   |
| Net Worth to Treasury               |          | 6,517,532         | 6,226,666         |
| Property, Plant & Equipment Reserve |          | 28,250,481        | 27,381,375        |
| Rent and Work Advance Reserve       | ACA-5(b) | -                 | -                 |
| <b><u>Current Liabilities</u></b>   |          |                   |                   |
| Deposits Accounts                   | ACA-4    | 4,600             | 4,550             |
| Unsettled Imprest Balance           | ACA-3    | -                 | -                 |
| <b>Total Liabilities</b>            |          | <b>34,772,613</b> | <b>33,612,591</b> |

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 01 to 32 and Notes to accounts presented in pages from 33 to 41 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

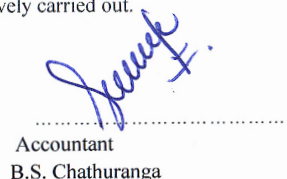
We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.



Chief Accounting Officer  
Professor Kapila Gunawardena  
Secretary  
Ministry of Budhasasana, Religious and  
Cultural Affairs  
Date : 24.02.2022



Accounting Officer  
M. Chathuri Pinto  
Director  
Department of Christian Religious Affairs



Accountant  
B.S. Chathuranga

Date : 24.02.2022  
M. Chathuri Pinto  
Director

Date : 24.02.2022

**Deshabandu Prof. Kapila Gunawardhana**  
Secretary  
Ministry of Budhasasana, Religious and  
Cultural Affairs  
No. 135, "Dahampaya",  
Srimath Anagarika Dharmapala Mawatha,  
Colombo 07.

Department of Christian Religious Affairs  
15/1, Shady Grove Avenue,  
Cotta Road, Colombo 08.

**B. S. Chathuranga**  
Accountant (Acting)  
Department of Christian Religious Affairs





## 3.3 Cash flow statement

ACA-C

Statement of Cash Flows  
for the Period ended 31st December 2021

|                                                            | Actual              |                     |
|------------------------------------------------------------|---------------------|---------------------|
|                                                            | 2021                | Readjusted          |
|                                                            | Rs.                 | 2020                |
|                                                            | Rs.                 | Rs.                 |
| <b>Cash Flows from Operating Activities</b>                |                     |                     |
| Total Tax Receipts                                         | -                   | -                   |
| Fees, Fines, Penalties and Licenses                        | -                   | -                   |
| Profit                                                     | -                   | -                   |
| Non Revenue Receipts                                       | -                   | -                   |
| Revenue Collected on behalf of Other Revenue Heads         | 1,629,628           | 1,627,504           |
| Imprest Received                                           | 157,129,000         | 180,522,000         |
| Recoveries from Advance                                    | 1,283,690           | 1,452,058           |
| Deposit Received                                           | 36,307              | 186,119             |
| <b>Total Cash generated from Operations (A)</b>            | <b>160,078,625</b>  | <b>183,787,681</b>  |
| <b>Less - Cash disbursed for:</b>                          |                     |                     |
| Personal Emoluments & Operating Payments                   | 39,198,877          | 39,022,006          |
| Subsidies & Transfer Payments                              | 98,534,232          | 125,952,004         |
| Expenditure incurred on behalf of Other Heads              | (120,952)           | 609,744             |
| Imprest Settlement to Treasury                             | 2,927               | 5,762               |
| Advance Payments                                           | 1,972,946           | 1,548,742           |
| Deposit Payments                                           | 36,257              | 661,935             |
| <b>Total Cash disbursed for Operations (B)</b>             | <b>139,624,287</b>  | <b>167,800,193</b>  |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>  | <b>20,454,338</b>   | <b>15,987,488</b>   |
| <b>Cash Flows from Investing Activities</b>                |                     |                     |
| Interest                                                   | -                   | -                   |
| Dividends                                                  | -                   | -                   |
| Divestiture Proceeds & Sale of Physical Assets             | -                   | -                   |
| Recoveries from On Lending                                 | -                   | -                   |
| <b>Total Cash generated from Investing Activities (D)</b>  | <b>-</b>            | <b>-</b>            |
| <b>Less - Cash disbursed for:</b>                          |                     |                     |
| Purchases                                                  | 20,454,338          | 15,987,488          |
| <b>Total Cash disbursed for Investing Activities (E)</b>   | <b>20,454,338</b>   | <b>15,987,488</b>   |
| <b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>  | <b>(20,454,338)</b> | <b>(15,987,488)</b> |
| <b>(G)=(C) + (F)</b>                                       | <b>-</b>            | <b>-</b>            |
| <b>Cash flows generated from financial activities</b>      |                     |                     |
| Local Borrowings                                           | -                   | -                   |
| Foreign Borrowings                                         | -                   | -                   |
| Grants Received                                            | -                   | -                   |
| <b>Total Cash generated from Financing Activities (H)</b>  | <b>-</b>            | <b>-</b>            |
| <b>Less - Cash disbursed for:</b>                          |                     |                     |
| Repayment of Local Borrowings                              | -                   | -                   |
| Repayment of Foreign Borrowings                            | -                   | -                   |
| <b>Total Cash disbursed for Financing Activities (I)</b>   | <b>-</b>            | <b>-</b>            |
| <b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b> | <b>-</b>            | <b>-</b>            |
| <b>Net Movement in Cash (K) = (G) + (J)</b>                | <b>-</b>            | <b>-</b>            |
| <b>Opening Cash Balance as at 01<sup>st</sup> January</b>  | <b>-</b>            | <b>-</b>            |
| <b>Closing Cash Balance as at 31<sup>st</sup> December</b> | <b>-</b>            | <b>-</b>            |



## 3.4 Notes to financial statements

### Statement of Losses and Waivers

(Losses under FR 106 and FR 113)

Expenditure No: 203 Department: Department of Christian Religious Affairs  
Programme number and title : 02 Development Program

Note -(i)

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

|       | Value         | Number of cases | Grand Total Rs. |
|-------|---------------|-----------------|-----------------|
| Below | Rs. 25,000.00 | 0               | 0               |
| Over  | Rs. 25,000.01 | 2               | 1,247,250       |
| Total |               | 2               | 1,247,250       |

Classification of the cases by nature of Losses

|                                                      | Number of cases | Value Rs. |
|------------------------------------------------------|-----------------|-----------|
| 1. Damaging 430 uniforms due to flood                | 1               | 247,250   |
| 2. Accident caused to vehicle bearing number NA 7207 | 1               | 1,000,000 |

|       |   |           |
|-------|---|-----------|
| Total | 2 | 1,247,250 |
|-------|---|-----------|

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

|       | Value        | No. of cases | Grand total Rs. |
|-------|--------------|--------------|-----------------|
| Below | Rs 25,000.00 | 0            | 0               |
| Over  | Rs 25,000.01 | 1            | 137,707         |
| Total |              | 1            | 137,707         |

Classification of the cases by Nature of Losses

|                                                      | No. of cases | No. of cases |
|------------------------------------------------------|--------------|--------------|
| 1. Accident caused to vehicle bearing number NB 2558 | 1            | 137,707      |
| Total                                                | 1            | 137,707      |

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

| Age Analysis per (ii) |              |        |            |
|-----------------------|--------------|--------|------------|
| Less than five years  | No. of Cases | Amount | 1          |
| 5-10 years            | No. of Cases | Amount | Rs.137,707 |
| Over 10 years         | No. of Cases | Amount | 0          |
|                       | No. of Cases | Amount | Rs.0.00    |
|                       | No. of Cases | Amount | 0          |
|                       | No. of Cases | Amount | Rs.0.00    |

Accountant  
B. S. Chathuranga  
Accountant (Acting)  
Department of Christian Religious Affairs

2022.02.24





## 3.4 Notes to financial statements

Note-(ii)

Statement of Write off from books

Expenditure Head No : 203 Department: Department of Christian Religious Affairs  
 Programme number and title: 02 Development Programmes

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

|                         | Value            | No of cases      |
|-------------------------|------------------|------------------|
| (i) Below Rs. 25,000.00 | .....            | -                |
| (ii) Over Rs. 25,000.01 | .....            | 02               |
|                         | <u>Value Rs.</u> | <u>Value Rs.</u> |
|                         |                  | 1,247,250        |

Total 02 1,247,250

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

| Nature of Loss                                    | Opening balance which was not written off | Value of loss    | Recoveries       | Value written off from the book | Balance carried forward which was not written off | Reference No. of Approval for write off from the book                                                                                 |
|---------------------------------------------------|-------------------------------------------|------------------|------------------|---------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
|                                                   | Rs.                                       | Rs.              | Rs.              | Rs.                             | Rs.                                               |                                                                                                                                       |
| 1. Accident caused to vehicle bearing no. NA 7207 | 2,000,000                                 | 2,000,000        | 1,000,000        | 1,000,000                       | -                                                 | Letter of No MBCRA/07/Christian/ 10 dated 27.10.2021 of the Secretary of the Ministry of Buddhasasana Religious and Cultural Affairs  |
| 2. Damaging 430 uniforms due to flood.            | 354,750                                   | 354,750          | 107,500          | 247,250                         | -                                                 | Letter of No MBCRA/07/Christian / 10 dated 03.11.2021 of the Secretary of the Ministry of Buddhasasana Religious and Cultural Affairs |
| <b>Total</b>                                      | <b>2,354,750</b>                          | <b>2,354,750</b> | <b>1,107,500</b> | <b>1,247,250</b>                | <b>-</b>                                          |                                                                                                                                       |

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

*[Signature]*  
 Accountant  
**B. S. Chathuranga**  
 Accountant (Acting)  
 Department of Christian Religious Affairs



2022.02.24

## 3.4 Notes to financial statements

Note - (iii)

## Statement of Commitments and Liabilities as at 31st December

Name of the Department: Department of Christian Religious Affairs

Expenditure Head: 203

Name and title of the programme 02 Development Programmes

| Name of the Person/Institution                 | Commitment No. | Date      | Head | Programme | Project | Sub Project | Object Code | Item Code | Department of Posts | Commitment (Rs.) (1) | Commitment Balance (Rs.) (2)=(1)-(3) | Liability Date | Liability Amount (Rs.) (3) | Revised Liability (Rs.) (4) | Paid - Liability (Rs.) (5) | Liability Balance (Rs.) (6)=(4)-(5) |
|------------------------------------------------|----------------|-----------|------|-----------|---------|-------------|-------------|-----------|---------------------|----------------------|--------------------------------------|----------------|----------------------------|-----------------------------|----------------------------|-------------------------------------|
| <b>1. Ministries/ Govt. Departments</b>        |                |           |      |           |         |             |             |           |                     |                      |                                      |                |                            |                             |                            |                                     |
| Post Master General/ Department of Posts       |                | 12.31.203 | 02   | 01        | 0       | 1402        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 38,743                     | -                           | -                          | 38,743                              |
| <b>Total</b>                                   |                |           |      |           |         |             |             |           |                     |                      |                                      |                | 38,743                     |                             |                            | 38,743                              |
| <b>2. State Corporations/ Statutory Boards</b> |                |           |      |           |         |             |             |           |                     |                      |                                      |                |                            |                             |                            |                                     |
| Sri Lanka Electricity Board                    |                | 12.31.203 | 02   | 01        | 0       | 1403        |             |           | 11                  | -                    | -                                    | 04.01.2021     | 9,515                      | -                           | -                          | 9,515                               |
| Sri Lanka Telecom                              |                | 12.31.203 | 02   | 01        | 0       | 1402        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 11,535                     | -                           | -                          | 11,535                              |
| Sri Lanka Electricity Board                    |                | 12.31.203 | 2    | 1         | 0       | 1403        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 651                        | -                           | -                          | 651                                 |
| Sri Lanka Telecom                              |                | 12.31.203 | 2    | 1         | 0       | 1508        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 5,635                      | -                           | -                          | 5,635                               |
| <b>Total</b>                                   |                |           |      |           |         |             |             |           |                     |                      |                                      |                | 27,336                     |                             |                            | 27,336                              |
| <b>3. Other (Private Sector)</b>               |                |           |      |           |         |             |             |           |                     |                      |                                      |                |                            |                             |                            |                                     |
| Express Water Systems Pvt Ltd                  |                | 12.31.203 | 2    | 1         | 0       | 1403        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 2,240                      | -                           | -                          | 2,240                               |
| Supreme Furishes                               |                | 12.31.203 | 2    | 1         | 0       | 1409        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 56,019                     | -                           | -                          | 56,019                              |
| Mrs. K. Indradevi                              |                | 12.31.203 | 2    | 1         | 0       | 1205        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 2,848                      | -                           | -                          | 2,848                               |
| Mrs. K. Indradevi                              |                | 12.31.203 | 2    | 1         | 0       | 1205        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 1,800                      | -                           | -                          | 1,800                               |
| Mr. R.A.D.C. Samaranyake                       |                | 12.31.203 | 2    | 1         | 0       | 1205        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 995                        | -                           | -                          | 995                                 |
| Mrs. K. Indradevi                              |                | 12.31.203 | 2    | 1         | 0       | 1205        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 480                        | -                           | -                          | 480                                 |
| Mrs. M.C.N. Pinto                              |                | 12.31.203 | 2    | 1         | 0       | 1101        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 4,500                      | -                           | -                          | 4,500                               |
| Mr. E.S.S. Perera                              |                | 12.31.203 | 2    | 1         | 0       | 1101        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 2,050                      | -                           | -                          | 2,050                               |
| Mrs. P.A.S.L. Muniyasa                         |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 5,183                      | -                           | -                          | 5,183                               |
| Mrs. M.G.D. Nirmaleen                          |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 3,943                      | -                           | -                          | 3,943                               |
| Mrs. K.A.D.T. Iresha nanayakkara               |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 1,181                      | -                           | -                          | 1,181                               |
| Mr. B.B.D.M. Priyadarshana                     |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 3,424                      | -                           | -                          | 3,424                               |
| Mr. D.S.P. Chamara                             |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 4,688                      | -                           | -                          | 4,688                               |
| Mr. P.L.H.S. Fernando                          |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 673                        | -                           | -                          | 673                                 |
| Mrs. P.D.S.M. Jayasena                         |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 356                        | -                           | -                          | 356                                 |
| Miss. K.G.N. Hanshika                          |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 356                        | -                           | -                          | 356                                 |
| Mrs. M.P.P.S. Pinto                            |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 3,841                      | -                           | -                          | 3,841                               |
| Mrs. S.G.D. Nimanthika                         |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 3,481                      | -                           | -                          | 3,481                               |
| Mr. R.M.S.N. Rajapaksha                        |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 3,357                      | -                           | -                          | 3,357                               |
| Miss. E.A.R.E. Jayasuriya                      |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 497                        | -                           | -                          | 497                                 |
| Mr. W.A.M.D. Silva                             |                | 12.31.203 | 2    | 1         | 0       | 1002        |             |           | 11                  | -                    | -                                    | 31.12.2021     | 4,800                      | -                           | -                          | 4,800                               |





## 3.4 Notes to financial statements

|                                | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 3,762     | - | - | 3,762     |
|--------------------------------|------------|---|---|---|------|--|----|---|---|------------|-----------|---|---|-----------|
| Mr.E.S.S.Petara                | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 3,762     | - | - | 3,762     |
| Mr.D.J.M.S.D.Nishantha         | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 19,498    | - | - | 19,498    |
| Mrs.S.G.K.D.G.N. Samaraturunga | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 5,625     | - | - | 5,625     |
| Mr.I.S.P.Fernando              | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 2,693     | - | - | 2,693     |
| Mr.W.L.Madhusanka              | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 6,187     | - | - | 6,187     |
| Mr.M.Ananda Wijesingha         | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 4,749     | - | - | 4,749     |
| Mrs.K.Indradevi                | 12.31. 203 | 2 | 1 | 0 | 1205 |  | 11 | - | - | 31.12.2021 | 510       | - | - | 510       |
| L.R.D.C.Services pvt Ltd       | 12.31. 203 | 2 | 1 | 0 | 1409 |  | 11 | - | - | 31.12.2021 | 121,565   | - | - | 121,565   |
| Mr.W.L.Madhusanka              | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 670       | - | - | 670       |
| Mrs.M.D.G.N.D. Wijerathna      | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 4,000     | - | - | 4,000     |
| Mr.P.L.Sakyanathan             | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 2,681     | - | - | 2,681     |
| Mrs.W.S.K. Fernando            | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 4,000     | - | - | 4,000     |
| Mrs.R. Joseph                  | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 4,000     | - | - | 4,000     |
| Mrs.H.I.D.Weerasena            | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 4,000     | - | - | 4,000     |
| Miss S.S.Peters                | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 4,000     | - | - | 4,000     |
| Mrs.W.W.S.B. Fernando          | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 3,466     | - | - | 3,466     |
| Mr.L.J.Princely                | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 4,000     | - | - | 4,000     |
| Mrs.S.S.A.Croos                | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 3,227     | - | - | 3,227     |
| Mr.A.S.Sudhar                  | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 3,311     | - | - | 3,311     |
| Mrs.J.Y.Premnath               | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 3,490     | - | - | 3,490     |
| Mr.C.S.Jebanesan               | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 4,000     | - | - | 4,000     |
| Mrs.W.N.S.Fernando             | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 3,150     | - | - | 3,150     |
| Mr.J.Jesurtham                 | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 2,049     | - | - | 2,049     |
| Mr.S.K.Kusalakumaran           | 12.31. 203 | 2 | 1 | 0 | 1001 |  | 11 | - | - | 31.12.2021 | 685,855   | - | - | 685,855   |
| Mr.S.K.Kusalakumaran           | 12.31. 203 | 2 | 1 | 0 | 1003 |  | 11 | - | - | 31.12.2021 | 41,895    | - | - | 41,895    |
| Mr.S.K.Kusalakumaran           | 12.31. 203 | 2 | 1 | 0 | 1002 |  | 11 | - | - | 31.12.2021 | 14,100    | - | - | 14,100    |
| Mr.B.S.Chaturanga              | 12.31. 203 | 2 | 1 | 0 | 1003 |  | 11 | - | - | 31.12.2021 | 7,936     | - | - | 7,936     |
| Miss U.Lurismary               | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 2,322     | - | - | 2,322     |
| Mrs.S.G.K.D.G.N. Samaraturunga | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 300       | - | - | 300       |
| Mr.I.S.P.Fernando              | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 445       | - | - | 445       |
| Mr.W.L.Madhusanka              | 12.31. 203 | 2 | 1 | 0 | 1101 |  | 11 | - | - | 31.12.2021 | 893       | - | - | 893       |
| <b>Total</b>                   |            |   |   |   |      |  |    |   |   |            | 1,075,091 |   |   | 1,075,091 |
| <b>Grand total</b>             |            |   |   |   |      |  |    |   |   |            | 1,141,170 |   |   | 1,141,170 |

Nature of payments/Liabilities should be recognized separately as follows..

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year. Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.



**B. S. Chaturanga**  
Accountant (Acting)  
Department of Christian Religious Affairs

Accountant  
2022.02.24

## 3.4 Notes to financial statements

Note - (iv)

**Statement of Liabilities - (i)**  
**Statement of Commitments in terms of FR 94 (2) and (3)**

Name of the Department: Department of Christian Religious Affairs

Expenditure Head: 203

Name and the title of programme: 02 Development Programms

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

Accountant

2022.02.24

*[Signature]*  
**B. S. Chathuranga**  
 Accountant (Acting)  
 Department of Christian Religious Affairs



Note-(v)

**Statement of Liabilities - (ii)**  
**Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)**

Name of the Department: Department of Christian Religious Affairs

Expenditure Head: 203

Name and the title of programme: 02 Development Programms

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

Accountant

2022.02.24

*[Signature]*  
**B. S. Chathuranga**  
 Accountant (Acting)  
 Department of Christian Religious Affairs



## 3.4 Notes to financial statements

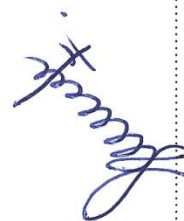
Note-(vi)

**Statement of Claims under Reimbursable Foreign Aid**

Name of the Department: Department of Christian Religious Affairs

Name and the title of programme: 02 Development Programms

|                                                                                                                                | Rs. |
|--------------------------------------------------------------------------------------------------------------------------------|-----|
| (1) Provision in Estimates - 2021 under Reimbursable Foreign Aid including Supplementary provisions                            | Nil |
| (2) Total Expenditure disbursed during the year 2021, against (1) above                                                        | Nil |
| (3) Total of Reimbursement Claims outstanding as at 01st January 2021                                                          | Nil |
| (4) Total of Reimbursement Claims made during the year 2021, in respect of years 2020 & prior years (if any)                   | Nil |
| (5) Total of Reimbursement Claims made during the year 2021, in respect of year 2021                                           | Nil |
| (6) Total of Claims disallowed by the Donor, during 2021 (if any), in respect of Claims 2020 or prior years (if any)           | Nil |
| (7) Total of Claims disallowed by the Donor, during 2021 (if any), in respect of Claims 2021                                   | Nil |
| (8) Total of Reimbursements received during the year 2021, in respect of years 2020 or prior years                             | Nil |
| (9) Total of Reimbursements received during the year 2021, in respect of years 2021                                            | Nil |
| (10) Total of reimbursement Claims outstanding as at 31st December 2021<br>[ (3+4+5) - (6+7) ] } (8+9)                         | Nil |
| (11) Total of Reimbursement Claims made after 31/12/2021 in respect of 2021 up to the finalization of the Financial Statements | Nil |
| (12) Total of Reimbursement received after 31/12/2021 up to the finalization of the Financial Statements                       | Nil |
| (13) Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements<br>(10 + 11 - 12)         | Nil |



 Accountant  
2022.02.24

**B. S. Chathuranga**  
Accountant (Acting)  
Department of Christian




# Annual Performance Report 2021

## 3.4 Notes to financial statements

Note-(vii)

### Statement of Missing Vouchers

Name of the Department: Department of Christian Religious Affairs

Expenditure Head: 203

Name and the title of programme: 02 Development Programms

| Date | Voucher No. | Name of Payee | Nature of Payment | Amount (Rs.) |
|------|-------------|---------------|-------------------|--------------|
|      |             | Nil           |                   |              |

Accountant

2022.02.24

**B. S. Chathuranga**  
Accountant (Acting)  
Department of Christian Religious Affairs



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### The Status Report as at 31/12/2021 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head: 203

Name and the title of programme: 02 Development Programms

| Serial No | Name of the Bank                             | Account No | Balance as per Bank Statement as at 31/12/2021<br>(රු.) | Balance as Per Cash Book as at 31/12/2021<br>(රු.) | Total Value of Cheques not yet Presented to Bank as at 31/12/2021 (if exceeds 6 months) | Month of Last Bank Reconciliation Prepared |
|-----------|----------------------------------------------|------------|---------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| 1         | Bank of Ceylon , Supra Grade Branch, Borella | 7041207    | 15,428,335                                              | 0.00                                               | No                                                                                      | December 2020                              |
|           |                                              |            |                                                         |                                                    |                                                                                         |                                            |
|           |                                              |            |                                                         |                                                    |                                                                                         |                                            |
|           |                                              |            |                                                         |                                                    |                                                                                         |                                            |
|           |                                              |            |                                                         |                                                    |                                                                                         |                                            |
|           |                                              |            |                                                         |                                                    |                                                                                         |                                            |
|           |                                              |            |                                                         |                                                    |                                                                                         |                                            |
|           |                                              |            |                                                         |                                                    |                                                                                         |                                            |

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

Accountant

2022.02.24

**B. S. Chathuranga**  
Accountant (Acting)  
Department of Christian Religious Affairs



**3.5 Performance in the collection of revenue - (In applicable)**

| Revenue Code | Description of revenue code | Revenue estimate |                | Revenue collected |                                               |
|--------------|-----------------------------|------------------|----------------|-------------------|-----------------------------------------------|
|              |                             | Initial estimate | Final estimate | Amount (Rs.)      | As a percentage of final revenue estimate (%) |
| -            | -                           | -                | -              | -                 | -                                             |

**3.6 Performance in the utilization of the provisions allocated**

| Type of provision | Provisions allocated |                 | Actual expenditure | Provisions utilized as a percentage of the final provision |
|-------------------|----------------------|-----------------|--------------------|------------------------------------------------------------|
|                   | Initial provision    | Final provision |                    |                                                            |
| Recurrent         | 194,000,000          | 141,548,000     | 137,930,404        | 97%                                                        |
| Capital           | 85,000,000           | 77,601,000      | 64,189,509         | 83%                                                        |

**3.7 Provisions awarded as per F. R. 208 to this Department as a representative of other Ministries/ Departments**

| Serial No | The Ministry/ Department which granted provisions                     | Objectives of the provision               | Provision         |                 | Actual expenditure | Provisions utilized as a percentage of the final provision granted |
|-----------|-----------------------------------------------------------------------|-------------------------------------------|-------------------|-----------------|--------------------|--------------------------------------------------------------------|
|           |                                                                       |                                           | Initial provision | Final provision |                    |                                                                    |
| 1.        | Ministry of Public Services, Provincial Councils and Local Government | To pay allowances to Graduates recruited. | 160,000           |                 | (120,951.83)       | 75%                                                                |

**3.8. Performance in reporting non financial assets**

| <b>Asset code</b> | <b>Code description</b>  | <b>Balance as per the report of board of survey as at 31.12.2020</b> | <b>Balance as per statement of financial position as at 31.12.2020</b> | <b>To be accounted in due course</b> | <b>Reporting the progress as a percentage %</b> |
|-------------------|--------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------|
| 9151              | Buildings and structures | 1,398,800                                                            | 1,398,800                                                              | —                                    | —                                               |
| 9152              | Machinery                | 26,851,681                                                           | 26,851,681                                                             | —                                    | —                                               |
| 9153              | Land                     | —                                                                    | —                                                                      | —                                    | —                                               |
| 9154              | Intangible assets        | —                                                                    | —                                                                      | —                                    | —                                               |
| 9155              | Biological assets        | —                                                                    | —                                                                      | —                                    | —                                               |
| 9160              | Works in progress        | —                                                                    | —                                                                      | —                                    | —                                               |
| 9180              | Assets issued on lease   | —                                                                    | —                                                                      | —                                    | —                                               |



### **3.9. Report of the Auditor General**

**Director,**

**Department of Christian Religious Affairs**

**Report of the Auditor General on the Financial Statements for the year ended 31 December 2021 of the Department of Christian Religious Affairs in terms of 11 (1) of the National Audit Act No. 19 of 2018.**

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#### **1. Financial Statements**

##### **1.1 Opinion**

The audit of the financial statements of the Department of Christian Religious Affairs for the year ended 31 December 2021 comprising the statement of Financial Position, statement of financial performance, and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My comments and observations on these financial statements submitted to the Department of Christian Religious Affairs as per Section 11 (1) of the National Audit Act No. 19 of 2018 are included in the report. The annual comprehensive report of the management audit will be issued in due course to the Chief Accounting Officer as per section 11 (2) of the National Audit Act No. 19 of 2018. The report of the Auditor General to be submitted as per section 10 of the National Audit Act No. 19 of 2018 read in conjunction with the Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be tabled in the parliament in due course.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Department of Christian Religious Affairs as at 31 December 2021 and of its financial performance and its cash flows for the year then ended in accordance with generally accepted accounting principles.

##### **1.2 Basis for Qualified Opinion**

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

### **1.3 Responsibilities of Chief Accounting Officer for the Financial Statements**

Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with generally accepted accounting principles, and provisions indicated in section 38 of the National Audit Act No. 19 of 2018, and for such internal control, which is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. As per Sub Section 16 (1) of the National Audit Act No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Department.

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

### **1.4 Responsibility of the Auditor on the audit of financial statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

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

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## **1.5. Report on Other Legal Requirements**

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

- The financial statements presented is consistent with the preceding year.
- Recommendations made by me on the financial statements for the previous year have been implemented.

## **1.6 Comments on Financial Statements**

### **1.6.1. Imprest Adjustment Account**

As a result of preparing the trial balance before adjusting the expenditure of Rs. 43,932,466 born for the reporting institute by other institute with total expenditure, a difference to the value of the above was observed between statement of financial performance and trial balance.

### **1.6.2. Non- maintenance of books and registers**

A register of securities consists of the particulars of employees and officers, who are required to place securities as per no. 891 (1) of the Financial Regulation of the Democratic Socialist Republic of Sri Lanka, has not been prepared.

## **2. Financial Review**

### **2.1. Management of expenditure**

(a) The total of the net provision of Rs. 31,697,250 obtained for 03 recurrent votes and one capital vote by the Department during the year under review was remaining unspent even by August 2021 and as a result of this situation it has to be frozen as per Cabinet Memorandum on the review of state expenses dated 28 August 2021.

(b) Even though the Department has obtained the total provision of Rs. 46,097,680 required for 07 recurrent votes and 03 capital votes during the year under review, a provision between the range from 16% to 58% i.e. Rs. 14,021,916 from total provision was remaining unspent.

### **2.2. Making liabilities and obligations**

(a) Liabilities and obligations have been made to the value of Rs. 7,109 in excess to the provisions under vote 1001.

(b) Even though the balance of the provisions under vote 1409 is Rs. 988,704, the balance of provisions after freezing expenditure as per Cabinet Memorandum on the review of state

expenses dated 28 August 2021 is Rs. 162,703. The value of the liabilities at the end of the year under the above vote is Rs. 177,589. Accordingly, liabilities have been made to the value of Rs. 14,886 exceeding the provisions.

### **2.3. Non compliance to Laws, rules and regulations**

Even though the officers, who are required to place securities as per chapter 612 of the Public Officers (Securities) Ordinance and 880 of Financial Regulations of the Democratic Socialist Republic of Sri Lanka, should keep securities, no action has been taken to identify such officers and to make them to keep securities.

## **3. Operational Review**

### **3.1. Performance**

#### **3.1.1. Planning (a)**

##### **(a) Procurement Plan**

Expenses have been born exceeding the expenditure planned for procurement for 03 recurrent votes and one capital vote and it was between the range from 23% to 262%. Accordingly it was observed that the procurement plan has been prepared without proper management.

##### **9b) Internal Audit Plan**

Even though inter audits have been planned for various projects belonging to 3 divisions under the Department and 31 audit fields, which were to be achieved under the same, attention of the Internal Auditor has been paid only for 07 fields.

#### **3.1.2. Delays in the performance of projects**

An amount of Rs. 2,128,305 has been paid by the District Secretary, Mannar to a contractor in connection to the phase 01 of the construction of house for pilgrims to provide accommodation facilities for officers of the Department and other public offices, who come to Madu Church for official purposes, and following matters were observed in this regard.

(a) In response to the request made by the Director of the Department on 28 June 2016 for an estimate relevant to the phase 01 of the above mentioned building, District Secretary, Mannar has submitted estimates and bill of quantities on 25 April 2015 after the delay of 05 months.

(b) The construction works of the phase 01, which have to be commenced on 13 September 2017 and completed on 11 December 2017, have been concluded on 23 December 2017 and the District Secretary has informed the District Engineer on 14 September 2017 to prepare an estimate for constructions. However the reply has been made by District Engineer on 05 April 2019 but no follow up action has been taken from that date onwards.

(c) Even though an amount of Rs. 2,128,305 has been paid by 08 December 2017 for the activities of the phase 01 of the project, District Engineer has informed he cannot prepare estimates for remaining works as there were cracks in base columns even before the expiry of the one year guarantee and further he has informed to obtain consultancy services from the Department of Buildings.

(e) The Chief Engineer has informed that he has inspected the column footing and it was found that the volume of column footing, which has been indicated in BOQ as 225mm, was at certain places as 100mm and at other places as 60mm and further informed that it was not possible to measure the strength of the building under such circumstance. However the Technical Assistant of the Divisional Secretariat, Madu has certified that the volume of the column footing was more than 225mm. Therefore it was observed that contradictory recommendations have been made on the constructions.

(f) The Performance Security to the value of Rs. 96,000 has also expired by 08 January 2018 as per the letter of Acceptance for the contract. Even though there were weaknesses in the project, District Secretary, Mannar, Divisional; Secretary, Madu or the Department of Christian Religious Affairs have not made proper supervision and follow up actions, and the retention money of Rs. 106,415 has also been released on 30 January 2019.

(g) Even though the basic works of the building, for which an expenses of Rs. 2.5 million has been made, have been completed on 23 December 2017, the construction works of the next phase have not been commenced due to the defects of the constructed part and the lack of coordination among relevant officers by 18 February 2020, on which the site inspection was carried out. Accordingly, it is observed that the expense of Rs. 2.5 million is an uneconomic expenses.

### **3.2. Assets Management**

One vehicles out of the two, which were belonging to the Department, was remaining idle as one post out of the two approved posts of Driver has fallen vacant from 28 January 2020.

### **3.3. Losses and damages**

No action has so far been taken either to recover or write off the loss of Rs. 137,707, which has occurred to the vehicle no. NB 2558, due an accident took place on 12 September 2019.

## **4. Good Governance**

### **Internal Audit**

Even though a suitable Internal Auditor should have been appointed to carry out internal audit activities in consistent with the provisions indicated in section 40 of the National Audit Act No. 19 of 2018, an officer in the Management Services has not been appointed for the audit activities of the Department.

## **5. Human Resource Management**

The approved total cadre of the Department is 61 and 08 posts out of the above have fallen vacant by 31 December of the year under review in the following manner. One of each from posts of Assistant Director, Accountant, Development Officer, Driver and Karyala Karya Sahayaka (05 posts) and 03 post of Development Officer.

H.M.Ranasingha Banda  
Assistant Auditor General  
For Auditor General

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

| Main responsibility   | Main tasks which have been planned                                                              | Main performance indicators                                                 | Revised annual estimated cost (Rs. m. - Only if applicable) | Progress              |             | Reasons for deviations, if any                                                                                                                                                                                                                                       |
|-----------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       |                                                                                                 |                                                                             |                                                             | Physical Quantitative | Financial % |                                                                                                                                                                                                                                                                      |
| Recurrent expenditure |                                                                                                 |                                                                             |                                                             |                       |             |                                                                                                                                                                                                                                                                      |
| 1409                  | Purchase of publications on Christian religion and programme for the libraries of Daham Schools | Provision of books for 85 Daham Schools                                     | 1.5                                                         | 100%                  | 97%         | -                                                                                                                                                                                                                                                                    |
|                       | Janavandana, Christian arts, crafts and cultural affairs                                        | Uplifting and promoting Christian arts, crafts and cultural affairs         | 1.1                                                         | -                     | -           | Provisions have been suspended by the letter of no21/1596/34/134 dated 31.08.2021 of the letter of the Cabinet Office and Cabinet Memorandum dated 28.08.2021 of the Ministry of Finance as a result of not conducting cultural activities due to COVID 19 pandemic. |
| 2-1409                | Project for the promotion of Christian Religious literature                                     | For 5 programmes for appreciating new Christian artists and veteran artists | 1.2                                                         | 100%                  | 100%        | -                                                                                                                                                                                                                                                                    |



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|         |                                                                                                     |                                                                          |      |      |      |                                                                                                                                                                                          |
|---------|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|------|------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3-1501  | Uniforms for the teachers of Daham Schools                                                          | Providing uniforms to teachers of Daham Schools covering 12 dioceses.    | 30   | -    | -    | Provisions have been suspended by the letter of no21/1596/34/134 dated 31.08.2021 of the letter of the Cabinet Office and Cabinet Memorandum dated 28.08.2021 of the Ministry of Finance |
| 13-1501 | Aids for teachers of Daham Schools (Dehemi Diriya and allowance for library books )                 | For 15624 teachers of Daham Schools                                      | 78.1 | 100% | 100% | -                                                                                                                                                                                        |
| 1508    | Providing assistance to Churches and other religious organizations in need of financial provisions. | For 03 churches                                                          | 0.5  | 100% | 60%  | -                                                                                                                                                                                        |
|         | Spiritual and personal development programmes and anti drug campaigns                               | For 11 programmes covering all over the Island                           | 2.5  | 100% | 88%  | -                                                                                                                                                                                        |
|         | Easter programmes                                                                                   | Programme for conservation of Easter Psalm and holding Easter programmes | 5.3  | 100% | 88%  | -                                                                                                                                                                                        |
|         | National Christmas programmes                                                                       | Holding State Christmas Festival and painting competition                | 2.5  | 100% | 92%  | -                                                                                                                                                                                        |

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|                     |                                                                                      |                                                                                                                                      |      |      |      |                                                                                    |
|---------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------------------------------------------------------------------------------------|
|                     |                                                                                      | on Christmas and issuance of Christmas stamps                                                                                        |      |      |      |                                                                                    |
|                     | Organization of other national and religious events and various other activities,    | Holding National Independence Day                                                                                                    | 0.1  | 100% | 80%  | -                                                                                  |
| 4-1508              | Ceremonies of the main churches declared in the gazette under Pilgrimages Ordinance. | For 21 feasts                                                                                                                        | 6.98 | 90%  | 96%  | -                                                                                  |
| 5-1508              | Religious and Daham School activities                                                | Providing contribution at national and diocese level for 18 educational programmes.                                                  | 1.1  | 100% | 60%  | -                                                                                  |
| 5-1508              | Quiz competition on the knowledge on Holy Bible                                      | Enhancement of the knowledge on Holy Bible through conducting quiz competition on Holy Bible for all Catholic children in Sri Lanka. | 2.7  | 100% | 100% | -                                                                                  |
| Capital expenditure |                                                                                      |                                                                                                                                      |      |      |      |                                                                                    |
| 10-2205             | Development of Churches                                                              | For 37 churches                                                                                                                      | 30   | 75%  | 74%  | Stopping procurement activities due to non receipt of imprest and lack of building |

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|         |                                                              |                                                 |      |      |      |                                            |
|---------|--------------------------------------------------------------|-------------------------------------------------|------|------|------|--------------------------------------------|
|         |                                                              |                                                 |      |      |      | materials                                  |
| 11-2205 | Development of infrastructure facilities                     | For 3 churches                                  | 15   | 95%  | 61%  | Non receipt of imprest at sufficient level |
| 15-2205 | Development of inner roads at Madu church                    | For 01 church                                   | 22   | 100% | 100% | -                                          |
| 16-2205 | Rehabilitation and development of Christian religious places | For religious places spread all over the Island | 10.9 | 100% | 100% | -                                          |

## Chapter 05

## Performance in the achievement of sustainable development goals (SDG)

## Indicate identified sustainable development goals

| Goal/ Objective |                                                                                                 | Targets                                                                                                                        | Indicators of achievements                                                                                                                                                                                                                                                                                                                                                           | Progress in the achievement up to now |
|-----------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
|                 |                                                                                                 |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                      | 0%-49%<br>50%-74%<br>75% - 100%       |
| 1409            | Purchase of publications on Christian religion and programme for the libraries of Daham Schools | Ensuring perfect, rational and qualitative education for all and providing opportunities for all to learn in his/ her lifetime | Ensuring that all learner are armed with the knowledge and skills for promotion of sustainable development by year 2030, promotion of education on sustainable development, and sustainable lifestyles, human rights, peace and culture devoid of violence, , evaluation of global citizenship and cultural diversity, contribution in cultural aspects for sustainable development. | 75%-100%                              |
|                 | Janavandana, Christian arts, crafts and cultural affairs                                        | Ensuring perfect, rational and qualitative education for all and providing opportunities for all to learn in his/ her lifetime | Ensuring that all learner are armed with the knowledge and skills for promotion of sustainable development by year 2030, promotion of education on sustainable development, and sustainable lifestyles, human rights, peace and culture devoid of violence, , evaluation of global citizenship and cultural diversity, contribution in cultural aspects for sustainable development. | 75%-100%                              |

|      |                                                                                                     |                                                                                                                     |                                                                                                                                                                                                                                                                                                                        |          |
|------|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1508 | Providing assistance to Churches and other religious organizations in need of financial provisions. | Building stable infrastructure facilities, encouraging innovations by promoting perfect and sustainable industries. | 9.1 Having taken in to consideration the possibility for all to contribute for economic development, and wellbeing of humans, development of stable, qualitative and credible and sustainable infrastructure facilities to face disasters including infrastructure facilities among regional, and national boundaries. | 75%-100% |
|      | Organization of spiritual and personal development programmes and anti drug campaigns               | Ensuring a healthy and safe life for all and promoting the welfare of people of every age group.                    | Actions for avoiding the usage of harmful drugs and alcohol and strengthening the network for treatments.                                                                                                                                                                                                              | 50%-74%  |
|      |                                                                                                     |                                                                                                                     | Strengthening and implementing the programme of World Health Organization for control of tobacco consumption in connection to all countries of the world.                                                                                                                                                              |          |
|      | Organization of Easter programmes                                                                   | Strengthening the spiritual life of every Christian                                                                 | Directing Christians for peaceful life style                                                                                                                                                                                                                                                                           | 0%-49%   |
|      | Organization of national Christmas festival.                                                        | Communicating the message of love, which is brought by the birth of Jesus, through the national festival.           | Directing Christians for peaceful life style                                                                                                                                                                                                                                                                           | 75%-100% |
|      | Organization of other national and religious events and other various activities                    | Strengthening the spiritual life of every Christian                                                                 | Directing Christians for peaceful life style                                                                                                                                                                                                                                                                           | 75%-100% |

|         |                                                                        |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                      |          |
|---------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 02-1508 | Project for the promotion of Christian Religious literature            | Building personality through writing, and acting                                                                               | Appreciating the parties who are enthusiastic in Christian art in order to enhance the taste of Christian arts, presenting veteran artists to the future.                                                                                                                                                                                                                            | 0%-49%   |
| 03-1409 | Uniforms for the teachers of Daham Schools                             | Ensuring perfect, rational and qualitative education for all and providing opportunities for all to learn in his/ her lifetime | Ensuring that all learner are armed with the knowledge and skills for promotion of sustainable development by year 2030, promotion of education on sustainable development, and sustainable lifestyles, human rights, peace and culture devoid of violence, , evaluation of global citizenship and cultural diversity, contribution in cultural aspects for sustainable development. | 75%-100% |
| 04-1501 | Conducting feasts of the churches declared under Pilgrimages Ordinance | Arranging towns and settlements as perfect, secured, stable and sustainable places.                                            | Strengthening the efforts made to protect and save world natural and cultural heritages.                                                                                                                                                                                                                                                                                             | 75%-100% |
| 05-1508 | Religious education and activities of Daham Schools                    | Ensuring perfect, rational and qualitative education for all and providing opportunities for all to learn in his/ her lifetime | Ensuring that all learner are armed with the knowledge and skills for promotion of sustainable development by year 2030, promotion of education on sustainable development, and sustainable lifestyles, human rights, peace and culture devoid of violence, , evaluation of global citizenship and cultural diversity, contribution in cultural aspects for sustainable development. | 50%-74%  |

|         |                                                                                                                      |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                      |          |
|---------|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 13-1508 | Dehemi diriya allowance for teachers of Daham Schools.                                                               | Ensuring perfect, rational and qualitative education for all and providing opportunities for all to learn in his/ her lifetime | Ensuring that all learner are armed with the knowledge and skills for promotion of sustainable development by year 2030, promotion of education on sustainable development, and sustainable lifestyles, human rights, peace and culture devoid of violence, , evaluation of global citizenship and cultural diversity, contribution in cultural aspects for sustainable development. | 75%-100% |
| 10-2205 | Constructions, rehabilitation works and development of infrastructures facilities of Churches                        | Arranging towns and settlements as perfect, secured, stable and sustainable places.                                            | Strengthening the efforts made to protect and save world natural and cultural heritages.                                                                                                                                                                                                                                                                                             | 75%-100% |
| 11-2205 | Enhancement of facilities required for the pilgrims arrive at religious places declared under Pilgrimages Ordinance. | Arranging towns and settlements as perfect, secured, stable and sustainable places.                                            | Strengthening the efforts made to protect and save world natural and cultural heritages.                                                                                                                                                                                                                                                                                             | 75%-100% |
| 15-2205 | Development of infrastructure facilities at Madu church                                                              | Arranging towns and settlements as perfect, secured, stable and sustainable places.                                            | Strengthening the efforts made to protect and save world natural and cultural heritages.                                                                                                                                                                                                                                                                                             | 75%-100% |

It has become difficult to identify specifically the sustainable development goals as most of the tasks performed by the Department were the tasks, which couldn't be measured quantitatively. However the Department could achieve to a greater extent the sustainable objectives identified in line with the vision and mission of the Department. The situation, which forced to postpone and cancelled most of the programmes organized at diocese and national level due to COVID 19 pandemic, has made obstacles for the achievement of sustainable development goals. However, Depart has made every effort to achieve targeted performance applying various alternative methods.



## Chapter 06 – Human Resource Profile

### 6.1. Cadre management

|                 | Approved cadre | Cadre existing at present | Vacancies / (In excess) |
|-----------------|----------------|---------------------------|-------------------------|
| Senior Level    | 03             | 01                        | 02                      |
| Tertiary level  | 01             | 01                        | 00                      |
| Secondary level | 50             | 45                        | 5                       |
| Primary level   | 07             | 05                        | 02                      |

### 6.2. Cadre management

The post of other three posts out of the post Director, Assistant Director, and Accountant except Assistant Director have fallen vacant and accordingly the Assistant Director has been appointed to act in the post of Director. In the meantime a retired officer has been reemployed to the post of Accountant. Three posts of Development Officer have also fallen vacant and Action has been taken to cover up the programmes, competitions and development activities of provinces, where Development officers have not been appointed, by engaging other officers of Department. Accordingly Department has utilized the contribution of existed human resource at the maximum level motivating them in order to ensure the performance of the Department.

### 6.3. Human Resource Development

| Serial No | Date of the voucher | Training Programme                                              | Name of payee                               | Expenditure Rs. |
|-----------|---------------------|-----------------------------------------------------------------|---------------------------------------------|-----------------|
| 1         | 2021.01.15          | Stores Management, Annual Board of Survey and disposal of items | Skill Development Fund                      | 10,500.00       |
| 2         | 2021.01.15          | Procurement process of the Government                           | Skill Development Fund                      | 7,000.00        |
| 3         | 2021.02.11          | Tamil classes                                                   | M.T.S Nahas                                 | 24,300.00       |
| 4         | 2021.03.16          | Office management and financial regulations                     | Skill Development Fund                      | 35,000.00       |
| 5         | 2021.03.18          | Training on duties for minor employees                          | Constructions and machinery Training Center | 4,000.00        |

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|              |            |                                            |                                    |                   |
|--------------|------------|--------------------------------------------|------------------------------------|-------------------|
| 6            | 2021.03.18 | Tamil classes                              | M.T.S.Nahaz                        | 26,100.00         |
| 7            | 2021.03.19 | Advance Excel                              | Miloda Financial Study Institute   | 39,000.00         |
| 8            | 2021.03.23 | Discipline and ethics for office employees | Skill Development Fund             | 8,500.00          |
| 9            | 2021.03.30 | Maintenance of official bank accounts      | Skill Development Fund             | 3,750.00          |
| 10           | 2021.04.09 | Event Management Programme                 | Miloda Financial Study Institute   | 299,000.00        |
| 11           | 2021.05.05 | Tamil classes                              | M.T.S.Nahaz                        | 15,300.00         |
| 12           | 2021.09.22 | Certificate Course in English Language     | Skill Development Fund             | 25,000.00         |
| 13           | 2021.12.14 | GOV. PAYROLL SYSTEM                        | Miloda Financial Study Institute   | 5,000.00          |
| 14           | 2021.12.15 | Professional Development Training          | Skill Development Fund             | 28,000.00         |
| 14           | 12/16/2021 | N I S L Institute                          | Maintenance of government vehicles | 10,000.00         |
| 15           | 12/28/2021 | Mr. S.Kusalakumaran                        | Financial regulations              | 12,000.00         |
| <b>Total</b> |            |                                            |                                    | <b>552,450.00</b> |

Since it is required to provide at least 14 hours training for the officers of the Department annually, Department launches various programmes all over the year and therefore a two days training on event management, which is helpful for conducting such programmes successfully, has been given to all officers.

However due to COVID 19 pandemic, it has become impossible to provide such training to officers at the expected level.

## Chapter 07

### Compliance Report

| Serial No | Required which should be made applicable                                                                        | Position of compliance<br>(Complied with/Not complied) | Brief explanation if it is not complied with | Actions proposed for rectifications in order to avoid the continuation of such cases on non-compliance |
|-----------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>1.</b> | <b>Following financial statements/ accounts have been submitted on due date</b>                                 |                                                        |                                              |                                                                                                        |
| 1.1.      | Annual Financial Statements                                                                                     | Complied with                                          |                                              |                                                                                                        |
| 1.2.      | Advance Account of Public Officers                                                                              | Complied with                                          |                                              |                                                                                                        |
| 1.3.      | Business and production advance account (commercial advance account)                                            | Not applicable                                         |                                              |                                                                                                        |
| 1.4.      | Stores advance account                                                                                          | Not applicable                                         |                                              |                                                                                                        |
| 1.5.      | Special advance account                                                                                         | Not applicable                                         |                                              |                                                                                                        |
| 1.6.      | Other                                                                                                           | Not applicable                                         |                                              |                                                                                                        |
| <b>2.</b> | <b>Maintenance of books and registers (F.R.445)</b>                                                             |                                                        |                                              |                                                                                                        |
| 2.1.      | Maintenance of fixed assets register with necessary updating as per Public Administration Circular No. 267/2018 | Complied with                                          |                                              |                                                                                                        |
| 2.2.      | Maintenance of personal wages register/ cards with necessary updating                                           | Complied with                                          |                                              |                                                                                                        |
| 2.3.      | Maintenance of audit queries register with necessary updating                                                   | Complied with                                          |                                              |                                                                                                        |
| 2.4.      | Maintenance of internal audit report register with necessary updating                                           | Complied with                                          |                                              |                                                                                                        |
| 2.5.      | Preparing and submitting all monthly accounts summaries to the General Treasury on du date (CIGAS)              | Complied with                                          |                                              |                                                                                                        |
| 2.6.      | Maintenance of cheques and money order register with necessary updating                                         | Complied with                                          |                                              |                                                                                                        |
| 2.7.      | Maintenance of inventory with necessary updating                                                                | Complied with                                          |                                              |                                                                                                        |
| 2.8.      | Maintenance of stocks register with necessary updating                                                          | Complied with                                          |                                              |                                                                                                        |

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|           |                                                                                                                                                                              |               |  |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--|--|
| 2.9.      | Maintenance of losses and damages register with necessary updating                                                                                                           | Complied with |  |  |
| 2.10.     | Maintenance of liability register with necessary updating                                                                                                                    | Complied with |  |  |
| 2.11.     | Maintenance of counter foils register with necessary updating (GAN20)                                                                                                        | Complied with |  |  |
| <b>3.</b> | <b>Delegation of tasks for financial control (F.R.135)</b>                                                                                                                   | Complied with |  |  |
| 3.1.      | Delegation of financial authorities within the institute                                                                                                                     | Complied with |  |  |
| 3.2.      | Making awareness within the institute on delegation of financial authority                                                                                                   | Complied with |  |  |
| 3.3.      | Delegation of authority so as to make approval for every transaction through two or more officers                                                                            | Complied with |  |  |
| 3.4.      | Taking action subject to the control of Accountant, when applying the government salary card software package as per Public Accounts Circular No 171/2004 dated 11.05. 2014. | Complied with |  |  |
| <b>4.</b> | <b>Preparation of annual plans</b>                                                                                                                                           |               |  |  |
| 4.1       | Preparation of annual action plan                                                                                                                                            | Complied with |  |  |
| 4.2       | Preparation of annual procurement plan                                                                                                                                       | Complied with |  |  |
| 4.3       | Preparation of annual internal audit plan                                                                                                                                    | Complied with |  |  |
| 4.4       | Preparation of annual estimate and submission it to the Department of national Budget on due date (NBD)                                                                      | Complied with |  |  |
| 4.5       | Submission of annual cash flow statement to the Department of Treasury Operations on due date                                                                                | Complied with |  |  |
| <b>5.</b> | <b>Audit queries</b>                                                                                                                                                         |               |  |  |
| 5.1.      | Making answers for all audit queries as at the date prescribed by the Auditor General                                                                                        | Complied with |  |  |
| <b>6</b>  | <b>Internal audit</b>                                                                                                                                                        | Complied with |  |  |

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| 6.1       | Preparation of internal audit plan after making discussions with the Auditor General at the beginning of the year as per F.R. 134(2) DMA/1-2019                                                                                               | Complied with |                                                                                                              |  |
| 6.2       | Submission of answers for every internal audit report within a month                                                                                                                                                                          | Complied with |                                                                                                              |  |
| 6.3       | Submission of the copies of all internal audit reports to the Department of Auditor General as per sub section 40 (4) of National Audit Act No. 19 of 2018                                                                                    | Complied with | Copies of all internal audits have been submitted to the Department of Auditor General from year 2021. 2021  |  |
| 6.4       | Submission of the copies of all internal audit reports to the Auditor General as per F. R. 134 (3)                                                                                                                                            | Complied with | Copies of all internal audits have been submitted to the Department of Auditor General from year 2021. 2021. |  |
| <b>7.</b> | <b>Audit and Management Committee</b>                                                                                                                                                                                                         |               |                                                                                                              |  |
| 7.1       | Should have held at least 04 meetings of audit and management committee within the relevant years as per DMA Circular 1-2019.                                                                                                                 | Complied with |                                                                                                              |  |
| <b>8.</b> | <b>Asset management</b>                                                                                                                                                                                                                       |               |                                                                                                              |  |
| 8.1       | Submission of the particulars on the purchase and disposal of assets to the Comptroller General's Office as per chapter 07 of Assets Management Circular No. 01/2017.                                                                         | Complied with |                                                                                                              |  |
| 8.2       | Appointment of a suitable officer as per chapter 13 of the circular to coordinate the implementation of the provisions of the above mentioned circular and submission of the particulars of such officer to the Comptroller General's Office. | Complied with |                                                                                                              |  |
| 8.3       | Holding annual boards of survey as per Public Finance Circular No. 05/2016 and submission reports to the Auditor General on due date.                                                                                                         | Complied with |                                                                                                              |  |
| 8.4       | Taking action on the excesses, deficits revealed at the annual board of survey and other recommendations within the time frame prescribed by the circular.                                                                                    | Complied with |                                                                                                              |  |
| 8.5       | Disposal of unserviceable items as per F. R. 772                                                                                                                                                                                              | Complied with |                                                                                                              |  |

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| <b>9</b>  | <b>Management of vehicles</b>                                                                                                                                                     | Complied with |                                                               |  |
| 9.1       | Preparation of daily running charts and monthly summaries for pool vehicles and submission of them to the Auditor General on due date.                                            | Complied with |                                                               |  |
| 9.2       | Disposal of vehicles less than 06 months from the date on which they became unserviceable                                                                                         | Complied with | Action is being taken to write off from books under F.R. 109. |  |
| 9.3       | Maintenance of log books for vehicles with necessary updating                                                                                                                     | Complied with |                                                               |  |
| 9.4       | Taking action as per F.R. 103, 104, 109 and 110 on every vehicle accident                                                                                                         | Complied with |                                                               |  |
| 9.5       | Reexamination of fuel consumption of vehicles as per the provisions in para 3.1 of Public Administration Circular No 30/2016 dated 29.12.2016.                                    | Complied with |                                                               |  |
| 9.6       | Transferring the full ownership at the end of the period of lease.                                                                                                                | Complied with | .                                                             |  |
| <b>10</b> | <b>Management of bank accounts</b>                                                                                                                                                | Complied with |                                                               |  |
| 10.1      | Preparation of bank reconciliation statements on due date and submission of the same to audit with necessary certifications.                                                      | Complied with |                                                               |  |
| 10.2      | Settling inactive accounts which have been brought forward from the year under review or previous years.                                                                          | Complied with |                                                               |  |
| 10.3      | Taking action as per Financial Regulations on the balances revealed by bank reconciliation statements and balances to be adjusted and settling them within a period of one month. | Complied with |                                                               |  |
| <b>11</b> | <b>Utilization of provisions</b>                                                                                                                                                  | Complied with |                                                               |  |
| 11.1      | Making expenses so as not to exceed the limits prescribed for the provisions                                                                                                      | Complied with |                                                               |  |
| 11.2      | Making liabilities so as not to exceed the limit of the balance of provisions as per F.R. 94 (1) once the provisions are utilized                                                 | Complied with |                                                               |  |
| <b>12</b> | <b>Advance Account of Public Officers</b>                                                                                                                                         | Complied with |                                                               |  |
| 12.1      | Compliance with the limits.                                                                                                                                                       | Complied with |                                                               |  |

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| 12.2      | Making a time analysis on the outstanding loan balances.                                                                              | Complied with |  |  |
| 12.3      | Settling loan balances which are remaining unsettled for more than one year                                                           | Complied with |  |  |
| <b>13</b> | <b>General Deposit Account</b>                                                                                                        | Complied with |  |  |
| 13.1      | Taking action as per F.R. 571 on the deposits of which the period expired.                                                            | Complied with |  |  |
| 13.2      | Maintenance of the control account for general deposit account with necessary updating                                                | Complied with |  |  |
| <b>14</b> | <b>Imprest Account</b>                                                                                                                | Complied with |  |  |
| 14.1      | Remitting the balance of cash book to the Department of Treasury Operations at the end of the year under review.                      | Complied with |  |  |
| 14.2      | Settling ad hoc interim imprest , which are issued as per F.R. 371, within one month from the date of completion of the relevant work | Complied with |  |  |
| 14.3      | Issuance of ad hoc interim imprest as per F.R. 371 so as not to exceed the approved limit                                             | Complied with |  |  |
| 14.4      | Reconciling the balance of imprest account monthly with the registers at General Treasury.                                            | Complied with |  |  |
| <b>15</b> | <b>Revenue Account</b>                                                                                                                | Complied with |  |  |
| 15.1      | Repayments should have been made from the collected revenue in consistent with relevant regulations.                                  | Complied with |  |  |
| 15.2      | Crediting the collected income directly to the revenue without crediting to deposit account.                                          | Complied with |  |  |
| 15.3      | Submission of reports on revenue in arrears to the Auditor General as per F. R. 176                                                   | Complied with |  |  |
| <b>16</b> | <b>Human Resource Management</b>                                                                                                      |               |  |  |
| 16.1      | Maintenance of the staff within approved cadre limit.                                                                                 | Complied with |  |  |
| 16.2      | Issuance of duty lists in writing to every member of the staff                                                                        | Complied with |  |  |

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| 16.3      | Submission of all the reports to the Department of Management Services as per M.S.D circular no. 04/2017 dated 20.09.2017.                                                                                           | Complied with |                                                     |  |
| <b>17</b> | <b>Providing information to general public</b>                                                                                                                                                                       |               |                                                     |  |
| 17.1      | Appointment of an information officer and maintenance of an information register with necessary updating as per Rights to Information Act and Regulations.                                                           | Complied with |                                                     |  |
| 17.2      | Information on the institution has been provided in its website. Making facilities to publish commendations/ allegations of the general public on the institute either through website or other alternative methods. | Complied with |                                                     |  |
| 17.3      | Submission of reports once or twice a year as per section 08 and 10 of Rights Information Act.                                                                                                                       | Complied with | All the reports are to be submitted from year 2022. |  |
| <b>18</b> | <b>Implementation of citizen charter</b>                                                                                                                                                                             |               |                                                     |  |
| 18.1      | Formulation and implementation of a citizen/ recipient charter as per the circular of the Ministry of Public Administration and Management no. 05/2008 and 05/2008 (1)                                               | Complied with |                                                     |  |
| 18.2      | Preparation of a methodology by the institute in order to evaluate and supervise the activities of the formulation and implementation of citizen/ recipient charter as per 2.3 of the circular.                      | Complied with |                                                     |  |
| <b>19</b> | <b>Formulation of Human Resource Plan.</b>                                                                                                                                                                           | Complied with |                                                     |  |
| 19.1      | Formulation of a human resource plan based on the specimen in annex 02 of Public Administration Circular No. 02/2018 dated 24.01. 2018.                                                                              | Complied with |                                                     |  |
| 19.2      | Ensuring training opportunity at least of not less than 12 hours for every employee per year in the above mentioned human resource plan.                                                                             | Complied with |                                                     |  |
| 19.3      | Should have signed annual performance agreements for the whole staff based on the specimen indicated in annex 01 of the above mentioned circular.                                                                    | Applicable    |                                                     |  |



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| 19.4      | Appointment of a senior officer assigning responsibility for the implementation of skill development programme, preparation of human resource development plan as per para 6.5 of the above mentioned circular. | Complied with |  |  |
| <b>20</b> | <b>Making responses to audit paras</b>                                                                                                                                                                          |               |  |  |
| 20.1      | Rectification of defects pointed out by audit paras issued by the Auditor General for previous years.                                                                                                           | Complied with |  |  |