

2021

காரச்சாதின வரிதாவி செயலாற்றுகை அறிக்கை Performance Report



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Department of Imports & Exports Control

Performance Report - 2021

Expenditure Heading - 296

Ministry of Finance

Imports and Exports Control Department

Message from the Controller General

It is a great pleasure to present the performance report 2021 of the Department of Import and Export Control as the Controller General, comprises the progress of reaching out the planned objectives of the Department in the fiscal year 2021.



This Department which was Established under the Import and Export Control Act No. 1 of 1969, renders a proud service to the country by achieving the targeted goals required to achieve the broad vision of "securing the environment and the public for a better future". The department regulates imports and exports, ensuring public health, national security, environmental security and economic stability, as well as facilitates international trade.

During the period 2020 and 2021, due to Covid-19, many challenges have been faced as a country in the face of the global pandemic. Unprecedented, it was a great achievement for our department and my staff to be able to successfully overcome the obstacles and provide a more efficient and effective service to our clients in the year 2021 to reach our goals and objectives. The intervention of our Department especially for the sovereignty of the economy or the control of the US dollar against Sri Lankan Rupee (LKR) from the end of March 2020 onwards is particularly positive and opportunistic. The Department of Import and Export Control provided the fullest support to the Government of Sri Lanka in alleviating the pressure created on the exchange rate while playing a significant role in the Department history.

With the emergence of the open economy in 1977, Sri Lanka slowly transformed into an import-based economy. The end result was that the trade account balance became negative and the trade account balance widened. In order to narrow this gap, a large number of loans have to be taken from abroad annually. The President's propaganda of 'Vistas of Prosperity and Splendor', which came to power in 2019, aims to build an export economy. With the aim of encouraging the export sector, the Government launched strategic plans to uplift the local entrepreneur. Meanwhile, the department has imposed the necessary import and export regulations to facilitate market access for their products to local industrialists. Through it, the local production was encouraged.

The Regulations of restrictions imposed action on import of palm oil which is used in the preparation of certain food items, which has adverse effects on public health and restrictions on imports of chemical fertilizers, pesticides and herbicides with a view to promoting the use of organic fertilizers in order to promote local agriculture among the protection of public health and the environment have created a discussion in the society.

I am humbly satisfied to be adored by our clients for successfully making some of the structural improvements in our department aimed at providing an efficient and effective service to our clients. Moreover, a health care environment has been created in the Department to ensure that the health of the employees is maintained in accordance with the rules and regulations issued by the Health Sections from time to time to control the pandemic situation.

As the Controller General of Imports and Exports, I am grateful to Hon. Minister of Finance, the Secretary and his staff for humbly giving advice and guidance where necessary to maintain this

department efficiently and effectively under constant supervision. As well as my heartfelt thanks to all the management of the Department, including the staff, for providing and encouraging for giving the maximum support to this Department.

T.V.D. Damayanthi S. Karunarathna
Controller General.

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Chapter 1 - Department Profile/ Summary of Implementation

1.1 Introduction

The Department of Import and Export Control, established under the Import and Export Control Act No. 1 of 1969, which has a long history, plays a vital role in achieving the objectives enshrined in the present Government Policy 'Vistas for Prosperity and Splendor', is currently not only regulating imports and exports but also facilitating the import and export trade.

In order to achieve these objectives, in accordance with the Department's mission, steps are being taken to introduce standardization with focusing on the security, economy, public health, and environment of the country, by identifying and regulating the items to be regulated for import and export regulation and to ensure that Sri Lankan dignity, as well as consumer protection, in international trade.

With the gradual reduction in the impact of the Covid-19 epidemic on the economy since 2020, some measures have been made by the government to relax restrictions on essential imports and continue to impose restrictions on certain locally produced goods to encourage local production.

Clients are now facilitated to apply online to all license issuing units of the Department in order to obtain licenses, registering new importers and making payments electronically.

The staff of the department is working hard to provide an efficient and quality service to the clients who come to the department and the necessary steps are already being taken to set up a point of inquiry to provide more accurate information to the clients in a short period of time.

1.2 Departmental Vision, Mission and Objectives.

1.2.1 Vision

To safe guard the community and environment for better future

1.2.2 Mission

Implementation of imports and export policy decisions taken by the government from time to time in relation to security, economy, public health and environment etc. of the country in accordance with the Import and Export Control Act No.1 of 1969

1.2.3. Objectives

To regulate imports and exports in line with the policy decisions taken by the Government from time to time in order to ensure the security of the country, uplift the economy and protect public health and the environment.

1.3 Responsibilities and Main Functions of the Department

- I. Issuing gazette notifications containing regulations pertaining to import and export control.
- II. Issuing licenses for the benefit of the local economy subject to import and export control regulations.
- III. Coordinating with relevant government agencies on the development of a strategic trade management system and a global licensing system.
- IV. Controlling the import of ozone-depleting gases in accordance with the Montreal Protocol.
- V. Implementation of the recommendations of the World Trade Organization to promote local and foreign trade in Sri Lanka
- VI. Issuing operational instructions to the commercial banks on import and export control.
- VII. Publish and regulate payment methods applicable to commercial transactions engage in international trade.
- VIII. Granting approvals for imports on a no-foreign exchange-based basis in accordance with Import and Export Control Policies.
- IX. Provide necessary assistance to the Director-General of Customs and the Exchange Controller in case of any issues arising out of the Import and Export Control Regulations.
- X. Collection of relevant government fees and credit to the Consolidated Fund.

1.3.1 Current Responsibilities and Tasks of the Department.

- i. Update on Import and Export Extraordinary (Standards and Quality Control) Gazette Notification issued to enable Sri Lankan consumers to use quality products.
- ii. Increase the number of Authorized Inspectors issuing pre-shipment test certificates and formulate guidelines for the issuance of such test certificates.

- iii. Organizing training programs to develop the skills, competencies and productivity of the officers working in the Department of Import and Export Control and taking steps for the welfare of the employees.
- iv. Establishment of a regularly updated Online Licensing System to provide expeditious service to the clients of the Department.

1.4 Organizational Structure and Chart

This Department operates under the Ministry of Finance and the Administrative Structure of the Department, which is headed by a Board of Officers headed by the Controller General, consists of the following divisions.

I. Administration Division

II. Accounts Division

III. Research and Policy Division

IV. Internal Audit Division

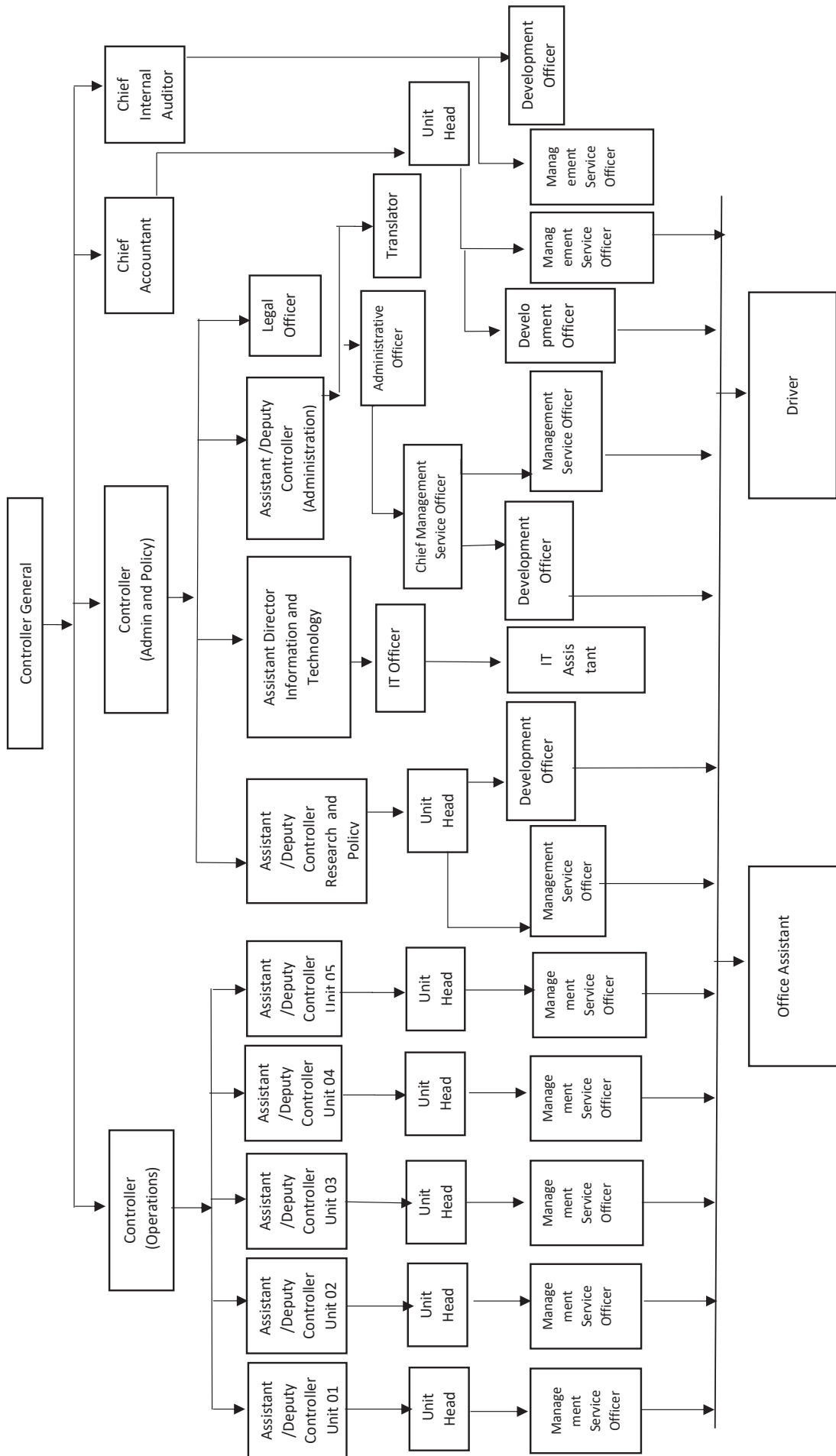
V. Licensing Divisions

- Unit 1 – Pharmaceutical and Surgical Equipment
- Unit 2 - Used Vehicles and Auto Parts
- Unit 3 - Chemicals, Fertilizer, Pesticides and Industrial Raw Materials
- Unit 4 - Mobile Phones and Telecommunication Equipment
- Unit 5 - Other Imports and Exports

VI. Information Technology Unit

The above divisions have implemented various measures in the year 2021 in order to provide a quality of service to the clients who visit the department and to functions of the department to be carried out efficiently and effectively,

Organizational Chart



Chapter 2 – Progress and Outlook

2.1 New Regulations Published in the Year 2021

In the face of the spread of the Covid-19 pandemic, the year 2021 has faced many challenges in order to strengthen and revitalize the national economy. The Department has played a significant role in implementing the policy decisions taken by the Government to overcome these challenges.

The outbreak of the Covid-19 pandemic has led to a sharp decline in the inflow of foreign exchange. Accordingly, the local currency (Sri Lankan Rupee) depreciated against the foreign currency. Therefore, decisions have been taken by the government to allow only the essential commodities to be imported in order to reduce the exchange rate and the pressure on the financial markets. Further, the relaxation of restrictions on certain items on the recommendation of the Tariff Committee appointed by His Excellency the President with a view to strengthening the national economy and establishing an exchange rate for revival in line with government policies and the opportunity was also given to import the required goods for projects approved by the Board of Investment, to continue the development projects.

According to the 'Vistas for Prosperity and Splendor' policy statement, regulations were imposed regulating the import of chemical fertilizers, pesticides and herbicides to build a non-toxic green agro-economy for the betterment of Sri Lankan agriculture.

In addition, the identified items were brought under import control license and the items subject to import control were removed from import control with the focus on consumer needs and the imports were allowed to proceed smoothly.

2.1.1 Gazette Notifications published

Serial No.	Extraordinary Gazette No.	Date	Description
1.	2209/18	2021.01.05	Temporary suspension of several locally manufactured tire sizes.
2.	2214/56	2021.02.11	Bring ceramic Bathware accessories and pipes under credit basis.
3.	2222/31	2021.04.06	Banning importation of import of palm oil.
4.	2224/43	2021.04.23	Regulating the import of mobile work shops.
5.	2224/44		
6.	2226/48	2021.05.06	Banning on imports of chemical fertilizers, pesticides and herbicides.
7.	2231/16	2021.06.11	Impose requirement of Import Control Licenses on gold and face masks.

8.	2231/17	2021.06.11	Regulating of export of oxygen and respirators.
9.	2231/18	2021.06.11	Temporary suspension of the import of identified goods
10.	2238/45	2021.07.31	Submission of licenses to imports of natural minerals, chelated, and Micronutrients.
11.	2247/12	2021.09.29	Lifting the requirement of Import Control Licenses imposed on white sugar.
12.	2249/10	2021.10.11	Licensing fees for vessels used for the importation of passengers and cargo or similar vessels.
13.	2252/30	2021.11.03	Lifting the temporary suspension on rice.
14.	2256/23	2021.11.30	Lifting the ban on imports of chemical fertilizers, pesticides and herbicides, subjecting the import control of navigation equipment and banning the import of glyphosate.

Extraordinary Gazette Notification No. 2209/18 - 05. 01.2021 - Temporary suspension of the importation of several locally manufactured tire sizes.

Imports of several locally made tires were temporarily suspended in order to boost domestic production and eliminate the pressure on foreign markets and the exchange rate in the face of the unprecedented effects of Covid-19.

Extraordinary Gazette Notification No. 2214/56 - 11.02.2021 - Bring ceramic Bathware accessories and pipes under credit basis.

Importation ceramic bathroom accessories and pipes was temporarily suspended, since locally production was not sufficient to meet the local demand and the such items were allowed to be imported on a 180-day credit facility basis which obtains from the supplier. Also, the import of ceramics was temporarily suspended to create a market for local ceramics.

Extraordinary Gazette Notification No. 2222/31 - 06.04.2021 - Banning importation of import of palm oil.

In view of His Excellency the President's vision, steps were taken to ban the cultivation of thorny coconut and the importation of palm oil to promote local coconut cultivation. Medical experts, dietitians and the World Health Organization (WHO) have reported that the consumption of foods processed using unrefined palm oil is detrimental to public health.

However, palm oils which comply with standarts are used in food industry and, such refined, deodorized palm oils which are used in food industry and non refined palm oils used in the industry where brought under Import control License.

Non-refined palm oils and the importation of palm styrene, which are required for the industries, and standardized, refined, bleached, and palm oil, which are used in food processing is subject to licensing control.

Extraordinary Gazette Notification Nos. 2224/43 and 2224/44 - 2021.04.23 - Regulating the importation of mobile workshops.

It was observed that importers would get some special advantage by registering the imported mobile workshops as dual-purpose vehicles as they were charged less than the duty levied on the import of dual-purpose vehicles. Accordingly, taking into account the recommendations of the Public Accounts Committee, new HS Codes for the importation of mobile workshops were published to imposition of the same tariff on dual-purpose vehicles and mobile workshops and for import on the basis of an equal lifetime.

Since importation of mobile workshops were temporary suspended in order to protect the national economy in the face of Covid 19 pandemic, the regulations were amended by inserting newly published HS Codes for mobile workshops in to the temporary suspension list.

Extraordinary Gazette Notification No. 2224/44 for the temporary suspension of the import of mobile workshops with a life span of less than three years and Extraordinary Gazette No. 2224/43 for bring mobile workshops which lifetime more than three under Import Control License and then include those category into suspended license category, were published.

Extraordinary Gazette Notification No. 2226/48 - 2021.05.06 - Banning on imports of chemical fertilizers, pesticides and herbicides.

Cabinet Memorandum on 27 April 2021 was approved by the Cabinet of Ministers to ban the import of chemical fertilizers, pesticides, and herbicides with a view to promoting the use of organic fertilizers for agricultural products. Accordingly, selected HS codes used for the importation of chemical fertilizers, pesticides and herbicides were added to the list of banned items. Further, contrary to the decision of the Cabinet, the HS codes identified for the purpose of supplying chemicals required for local industries were subject to licensing control. Apart from that, on the request of the Telecommunications Regulatory Commission of Sri Lanka, Navigational Apparatus were brought under Import Control License.

Extraordinary Gazette Notification No. 2231/16 - 2021.06.11 - Impose requirement of Import Control Lisenses on gold and face masks.

Gold imports were identified as a major source of foreign exchange outflows. Such uncontrolled foreign exchange outflows would have an unprecedented effect on the exchange rate and the financial markets. Furthermore, this gazette notification was issued to impose requirement of Import Control Lisences for facemasks as new integrated HS codes were introduced for face masks.

Extraordinary Gazette Notification No. 2231/17 - 2021.06.11- Regulating of export of oxygen and respirators.

Oxygen exports were regulated to secure the local oxygen supply as demand for oxygen and respirators increased with the global outbreak of Covid-19. Accordingly, oxygen and respiratory aids can be exported only on the recommendation of the National Medical Regulatory Authority (NMRA).

Extraordinary Gazette Notification No. 2231/18 - 2021.06.11 - Temporary suspension of the importation of identified goods.

Steps have been taken since April 2020 to regulate the import of goods to alleviate the pressure on foreign exchange rate and financial markets caused by the unprecedented economic situation in the wake of the Covid-19 pandemic. However, steps were taken to revise those measures, including reviewing, easing and removing the measures used to restrict the import of goods to continue to facilitate local industries and consumption. Accordingly, the aforesaid gazette notification was issued to remove the list of goods, that were allowed to be imported on the credit facility of the suppliers and to allow the importation of those goods as usual and to continue the restrictions on the importation of selected agricultural products, plastics, ceramics, vehicles and wood products.

Extraordinary Gazette Notification No. 2238/45 - 2021.07.31 - Submission of Import Licenses for Natural Minerals, chelated, and Micronutrients.

Following the decision of the Cabinet of Ministers to ban the import of chemical fertilizers, pesticides and herbicides submitted to the Cabinet by His Excellency the President, the importation of such items were banned by the Extraordinary Gazette Notification No. 2226/48 dated 06.05.2021. However, due to the problems that arose during the implementation of this ban and to provide plant nutrients that are required for the growth of plants, to allow the importation of natural minerals, Chelated and micronutrients, regulations were amended by the the Extraordinary Gazette Notification No. 2238/45 dated 31st July 2021 was issued.

Extraordinary Gazette Notification No. 2247/12 - 2021.09.29 - Elimination of the requirement for import control licenses imposed on white sugar.

The Cabinet Sub-Committee on Cost of Living was appointed in accordance with the decision taken by His Excellency the President to provide the necessary policy and practical solutions to sustain the cost of living. Subsequently, the subcommittee pointed out that there was a tendency for prices to rise due to shortages in the supply of essential food items, including sugar. Accordingly, the subcommittee decided to remove the requirement for import licenses imposed on sugar imports so that importers could import and supply sugar to the market without any shortage. The Extraordinary Gazette Notification was issued to remove the requirement for import control licenses imposed on white sugar to implement that decision. Further, measures have been taken to keep the import of brown sugar under the import control license system with a view to facilitating local brown sugar production.

Extraordinary Gazette Notification No. 2249/10 - 2021.10.11 - Licensing fees for vessels used for the importation of passengers and goods or similar vessels.

Import permits for boats or vessels used for the importation of used passenger and cargo or similar were subject to control by Extraordinary Gazette Notification No. 2206/5 dated 14.12.2020. Therefore, Extraordinary Gazette Notification No. 2249/10 dated 11th October 2021 has been issued to declare the license fee to be charged for the issuance of import control licenses for such vessels.

Extraordinary Gazette Notification No. 2252/30 - 2021.11.03 - Lifting the temporary suspension on rice.

The Government focused on providing the necessary facilities to meet the local demand for rice and alleviate the shortage of rice in the market and provide the people with the required rice at affordable prices without any shortage. Accordingly, the temporary import suspension on rice (Samba, Nadu and Kekulu) was lifted.

Extraordinary Gazette Notification No. 2256/23 - 2021.11.30 - Lifting the ban on imports of chemical fertilizers, pesticides and herbicides, subjecting the import control of navigation equipment and banning the import of glyphosate.

As per Cabinet Decision No. 21/0746/301/013 dated 27.04.2021 prohibiting the importation of chemical fertilizers, pesticides and herbicides under the Import and Export (Control) Act No. 1 of 1969 Regulation No. 2226/48 and Published in the Gazette Extraordinary dated 06.05.2021 and the regulations were amended by the Extraordinary Gazette Notification No. 2238/45 dated 31st July 2021 to allow imports of natural minerals, chelated and micronutrients. Subsequently, at the Cabinet Meeting held on 29.11.2021, it was decided to repeal the Extraordinary Gazette Notification No. 2226/48 and 06.05.2021 with immediate effect and the decision was implemented by this Extraordinary Gazette Notification.

Further, the import of glyphosate was banned due to its harmful effects on human health and on the request of the Telecommunications Regulatory Commission of Sri Lanka, Navigational Apparatus were brought under Import Control License.

2.1.2 Issuance of operational instructions and internal circulars.

Awareness of Sri Lanka Customs, all Commercial Banks and Departmental Officers on the regulations pulished in the Gazette Notifications issued by the Department during the year is very important in issuing Import and Export Control Licenses and approving imported items under various payment methods.

Whenever a gazette notification is issued, it is the main responsibility of the Department to issue operational instructions and issue an internal circular in this regard. Accordingly, the Department has taken steps to issue 28 operational instructions and 15 internal circulars in the year 2021.

2.2 Developing the Import and Export Regulatory Policy of Sri Lanka.

As the leading agency for regulating and developing the import and export policy of Sri Lanka, businesses done by Imports and Exports Control Department can be classified as follows.

2.2.1 Import (Standardization and quality control) Regulations

Import (Standardization and Quality Control) Gazette are issued from time to time mandating and updating imported goods to comply with Sri Lankan standards to enable the country's consumers to use standardized and high quality imported goods. Accordingly, the Department has identified the necessity to amend the Extraordinary Gazette Notification No. 2064/34 of 29 March 2018 No. 2064/34 which is currently in force and has taken appropriate action accordingly.

Thus, several imported items that have to be complied with the standardization and quality control have been identified and the views and suggestions of the relevant parties have been obtained. Accordingly, after discussions with various Government Institutions, Chambers of Commerce and Banks on the possibility of including all the proposals in the Gazette Notification, the drafting of the Gazette Notification has been completed and arrangements are being made to publish it in the future.

In addition, the use of liquefied petroleum gas (LPG) for domestic use has declined as a number of accidents involving LPG have been reported in many parts of the island later this year. There is an urgent need for the proper regulation of liquefied petroleum gas and its associated components to comply with the standards. Therefore, the necessary steps are being taken expeditiously with the full involvement of this Department and the participation of the relevant parties, including the Sri Lanka Standards Institution, to formulate a standard testing system for the importation of LPG and its accessories.

2.2.2 Implementation of UN Security Council Resolution 1540 in Sri Lanka

Policy Approval for the Implementation of UN Security Council Resolution 1540 in Sri Lanka was granted by the Cabinet on 11 September 2019. Accordingly, with the approval of the Cabinet, two Committees consisting of Government Institutions as the Legislative Committee and the Technical Committee have been appointed to implement the 1540 Resolutions more effectively.

The Legislative Committee is liable for drafting the necessary legislation for the implementation of Resolution No. 1540 in Sri Lanka and at the present the Strategic Trade Management Act has been drafted and is being discussed with the expertise of the Committee.

To prepare the National Strategic Export Control List, the Technical Committee translated the EU Dual use List and the EU Military List into Sinhala and Tamil, which is being studied by the Committee. It is scheduled to be completed in 2022.

2.2.3 Pre-Shipment Inspection Certificate

When used vehicles are imported to Sri Lanka, the vehicles have to be presented for inspection to check whether they are in compliance with the required emission standards and safety measurements and therefore including such Authorized Testing Agencies, the Extraordinary Gazette Notification No. 1804/17 dated 04.04.2013 has been published.

There was a need to increase the number of Authorized Testing Agencies in order to provide a more efficient and quality service to their clients, taking into account the difficulties in providing services due to the monopoly accumulated on obtaining the Pre-Export Testing Certificate only by the Testing Institutions published in that Gazette. Accordingly, the Department has taken the necessary steps to carry out that work through a Technical Evaluation Committee.

The Gazette Notification has been drafted to increase the number of Authorized Testing Institutions and further coordination activities are being carried out with the Sri Lanka Accreditation Board regarding several Authorized Testing Institutions.

Accordingly, the publication of this Gazette Notification will enable importers to minimize the difficulties, they will face in importing vehicles in the future and to ensure the safety of the consumers who purchase vehicles.

2.2.4 Facilitate Import and Export Trade.

2.2.4.1 Citizens' Charter

It is more important to inform the clients about the services and responsibilities maintained under the Department of Import and Export Control. This guide is prepared by compiling all the information related to the services available to the general public of the country through the relevant government agency. This will make it easier for the public to obtain an effective service by having a clear understanding of how to proceed and the documents to be submitted when obtaining a service from this department. Accordingly, steps were taken to update the Citizens' Charter of the Institute.

2.2.4.2 Blacklist

The Import and Export Control Act provides for the publication of a list of importers of goods that do not conform to the standards set by the Import and Export Control Regulations to ensure the security, public health and safe environment of the country. Regulations have been drafted in three languages and submitted to the Department of Legal Draftman, containing the methodology of publishing the names of such importers. Accordingly, it is expected to proceed in the year 2022 on the recommendations of the Department of Legal Draftman.

2.2.4.3 Updating the Guidelines.

The guidelines help to perform out the functions of the department more effectively and efficiently. Especially the new officers attached to the service of the department can obtain the knowledge relevant to the execution of duties from such a guideline.

Therefore, it has been identified that the guidelines prepared and published many years ago should be updated as per the current requirements and based on the regulations, the operating instructions and internal circulars issued by the the Department.

Accordingly, the Committee appointed to make the relevant amendments reviewed the Guidelines and added amendments to them as per the recommendations of the Committee. Furthermore, as the license issuing units have started issuing import control licenses online, the functions and procedures of the units contained in the Guidelines have been revised accordingly.

Also, several meetings had to be held in 2021 to discuss at functions/duties being done by the Policy Division, where more time had to be devoted for discussions where various ideas put forward by the experienced officers working in the Department. As a result, the policy division, which performs the following functions, was more accurately redesigned.

- Regulating importation of goods on no-foreign exchange basis.
- Preparation of Annual Performance Report
- Answering audit queries.
- Dealing with prosecution of importers against the Department.

In addition, the functions performed by the Accounts and Administration Divisions will be further discussed and the functions of those Divisions will be revised and guidelines will be published for the use of all officers in the Department in the year 2022.

2.2.4.4 Identifying the institutions that should make recommendations in granting import and export approvals. (Recommending Authorities)

It is essential that departmental officers, as well as clients, be aware of which institution's recommendation should be submitted to the Department to obtain a license for a product which is under to license control.

Accordingly, the requirement was identified to compile a list of institutions that should make recommendations regarding the HS codes used to identify the items in order to maintain the departmental functions more systematically and efficiently.

Accordingly, in order to provide more accurate guidance, with the assistance of the staff of the Department and, trade, a list of recommended institutions for each item under the HS Code, under the Control of Import or Export Control will be published.

2.2.4.5 Consolidated H.S. Guide

Items identified by the Department are gazetted from time to time to restrict imports. Items subject to Licensing Control (ICL), Items suspended on Importation (TS), although subjected to Licensing, the items which are suspended to issue the licenses (SL), and the Items banned to Importation (B) are mentioned in that Gazette Notifications. Sometimes it was necessary to refer to several gazette notifications to identify the existing restrictions on imported items. Recognizing this practical problem, the Department has compiled an HS Codes Coding Guide combining the restricted items contained in all the gazette notifications and related HS codes so as to avoid any difficulties faced by its clients. This has enabled the clients of the Department as well as the officers working in the Department to obtain the information they need in a very short period of time and to perform their duties more easily and efficiently while facilitating the Sri Lanka Customs and all commercial banks.

2.2.4.6 Introduction of new application forms.

The Policy Division has introduced the following new templates for applications for approval to facilitate their services more efficiently and accurately and the necessary facilities have already been provided for the download of those forms through the Departmental website.

P1 - Payment on receipt upon documents against acceptance/ open accounts

P2 - Imports made on No Foreign Exchange Basis

P3 – Advance Payments

P4 – Telegraphic Transfer and Letters of Credit

P5 - Release of Regulated items for BOI registered industries

P6 - Re-export

P7 - Inconsistencies in vehicle imports

2.2.4.7 Implementation of services online.

Due to the travel restrictions in the Covid-19 situation in the country, the clients had to face some difficulties in approving to the department to avail services. In such a context, it was a great achievement for the Department to enabling clients to submit applications online, make payments and register new importers.

Furthermore, as pointed out by the National Trade Facilitation Committee (NTFC), linking with the Customs Department Software System (ASYCUDA) with Department System has been led to avoid anomalies made by importers when submitting documents for debiting.

2.3 Issuing Import and Export Licenses

As a regulation body of import and export affairs, the main task of this Department is to issuance of Control Lisenses for the items, which are subjected to licensing control. In accordance, the issuance of license is being implementing formally and efficiently under the 5units established by the department, to serve the cleints in a quality manner.

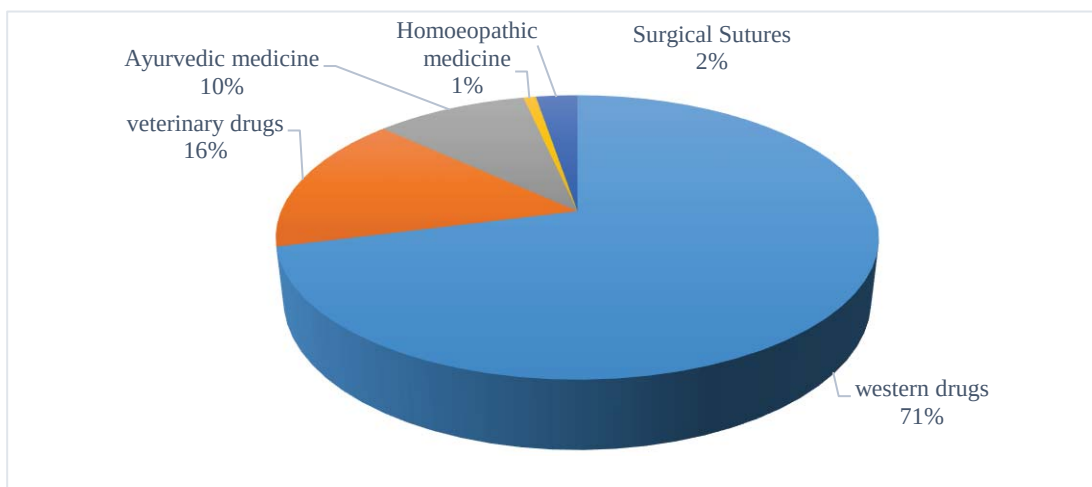
2.3.1 Unit 1- Pharmaceuticals and Surgical Equipment

This Unit categorizes Pharmaceuticals and Surgical Equipment under 5 groups and the number of licenses are issued under each category in the year 2021. The details of licenses issued under each group as follows.

No	Description	Category	No. of Licenses
1	Western medicine	400	1,602
2	Veterinary medicine	410	355
3	Ayurvedic medicine	420	220
4	Homeopathic medicines	430	18
5	Surgical suture fibers	450	60
Total			2,255

The department pays special attention to the shelf life of drugs and it is imperative that the maximum shelf life of the drug be maintained. Measures have also been taken to clearly identify the institutions that should be recommended for drugs that are not available.

No. of Licenses issued for Pharmaceuticals and Surgical Equipment



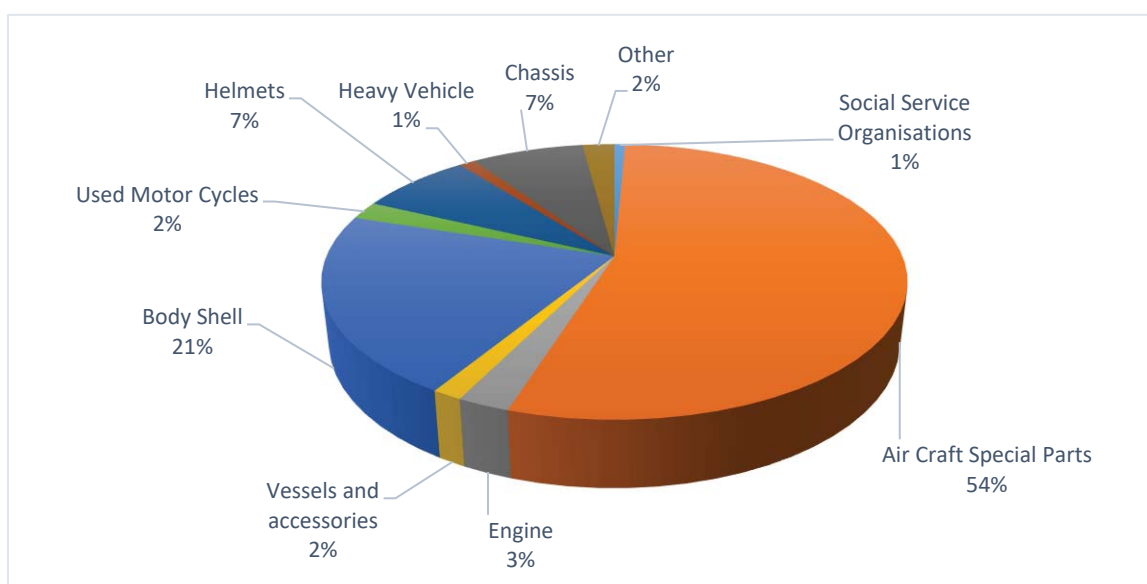
2.3.2 Unit 2 – Used Vehicles and Auto Parts

This unit is responsible for issuing licenses for used vehicles and auto parts and has issued the following licenses for the year 2021 as follows.

	Description	Category	No. of Licenses
1	Imports made by foreign exchange generators	100	0
2	Donations made by migrant workers	110	0
3	Vehicles imported by foreigners	120	0
4	Vehicles imported by embassies	130	1
5	Vehicles imported for persons with special needs	140	0
6	Donations to social service organizations	150	2
7	Resident foreigners	160	0
8	Imports made for places of worship	170	0
9	Special Task Formulas	180	1
10	Motor Trailer (Used)	185	0
11	Temporary imports for export promotion	190	0
12	Funeral vehicles	200	0
13	Aircraft and helicopter parts	210	154
14	Engine	220	7
	Vessels and accessories	225	4
15	Body shell	230	60
16	Cabin	235	0
17	Used motorcycles	240	6

18	Helmet	245	21
19	Various	250	1
20	Customs Auctions	255	0
21	Imports made by officers in foreign missions	260	1
22	Heavy vehicles	270	3
23	Heavy Vehicles (Letters of Credit)	275	0
24	Auto Parts	280	1
25	Tires	285	0
26	Chassis	290	21
27	Automatic three-wheelers	305	0
28	Seats (Used Vehicle Seats)	320	1
29	Imports that do not comply with import test conditions	321	0
Total			284

No. of Licenses issued Used Vehicles and Auto Parts

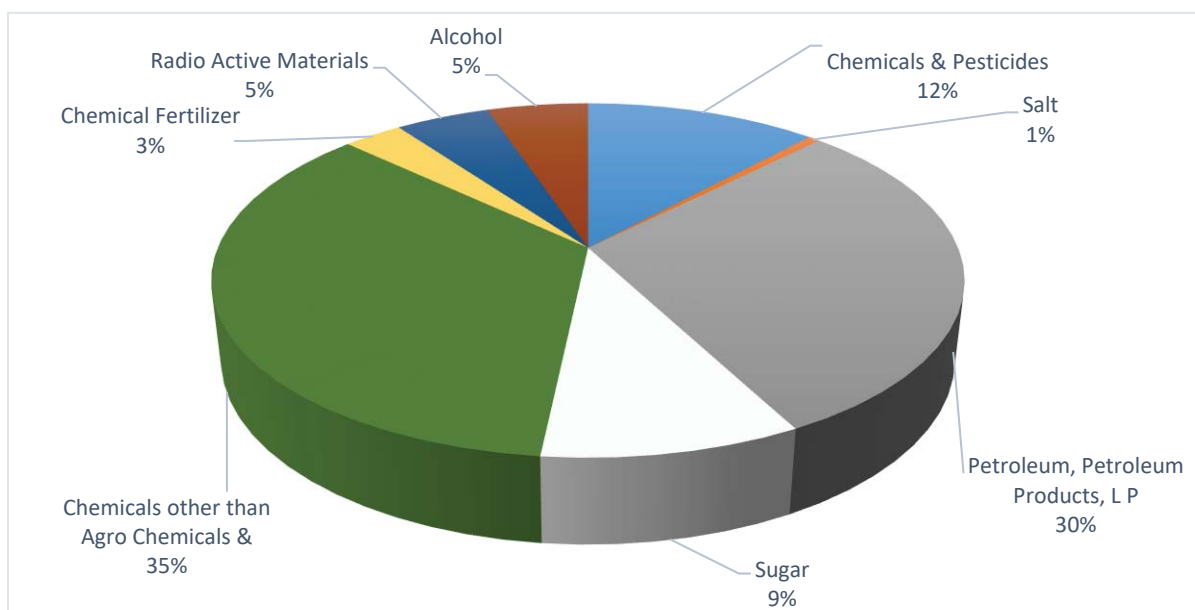


2.3.3 Unit 3 – Chemicals, Fertilizer, Pesticides and Industrial Raw Materials

The details of the licenses issued for chemicals, fertilizer, pesticides and industrial raw materials imported to Sri Lanka are as follows.

	Description	Category	No. of Licenses
1	Chemicals & Pesticides	500	512
2	Salt	505	26
3	Petroleum, Petroleum Products, L P	510	1,284
4	Sugar	515	407
5	Chemicals other than Agro Chemicals	520	1,521
6	Chemical Fertilizer	525	131
7	Radioactive material	530	208
8	Alcohol	540	224
Total			4,313

No. of Licenses issued Chemicals, Fertilizer, Pesticides and Industrial Raw Materials

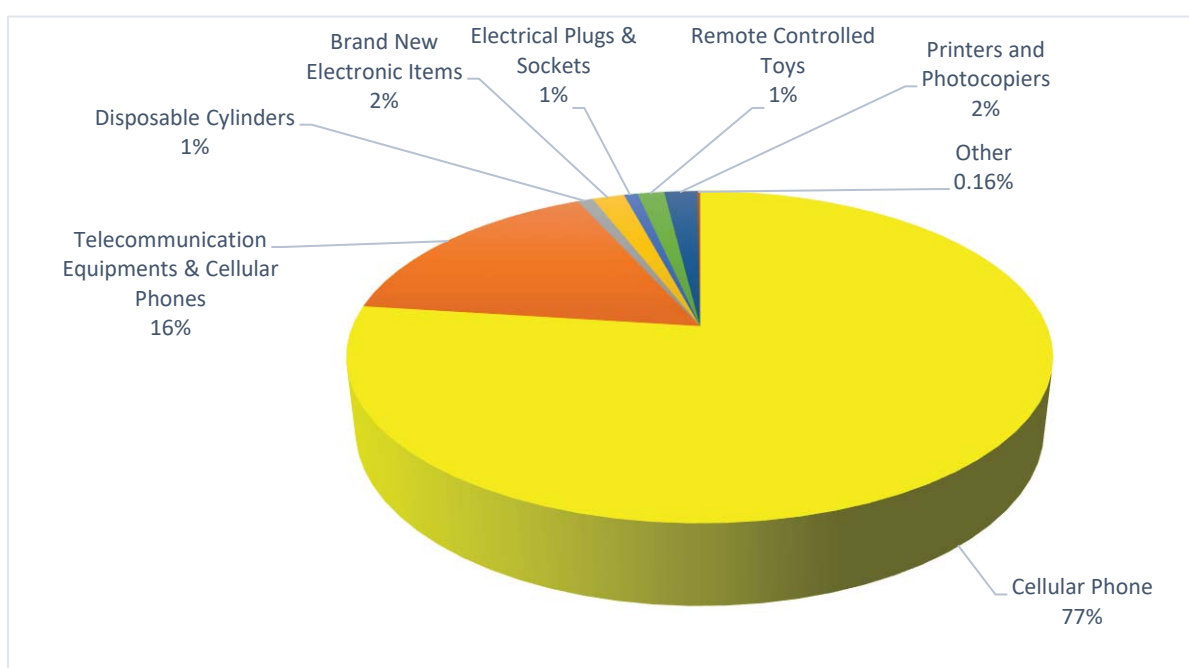


2.3.4 Unit 4 – Mobile Phones and Telecommunication Equipment

Import licenses for mobile phones and telecommunication equipment for the year 2021 have been issued as follows.

	Description	Category	No. of Licenses
1	Mobile Phones (Used / New)	615	6,918
2	Communication equipment	620	1,456
3	Computers	625	6
4	Used air conditioners, used refrigerators and freezers	630	3
5	Heat pumps	631	6
6	Used washing machines	635	0
7	Refrigeration gas	640	77
8	Air Conditioning (New)	645	157
9	Electrical plugs and sockets	655	67
10	Toys operated by a remote control	660	131
11	Printers and photocopiers	690	161
12	Weather balloons	695	0
Total			8,982

Licenses Issued for Mobile Phones and Telecommunication Equipment



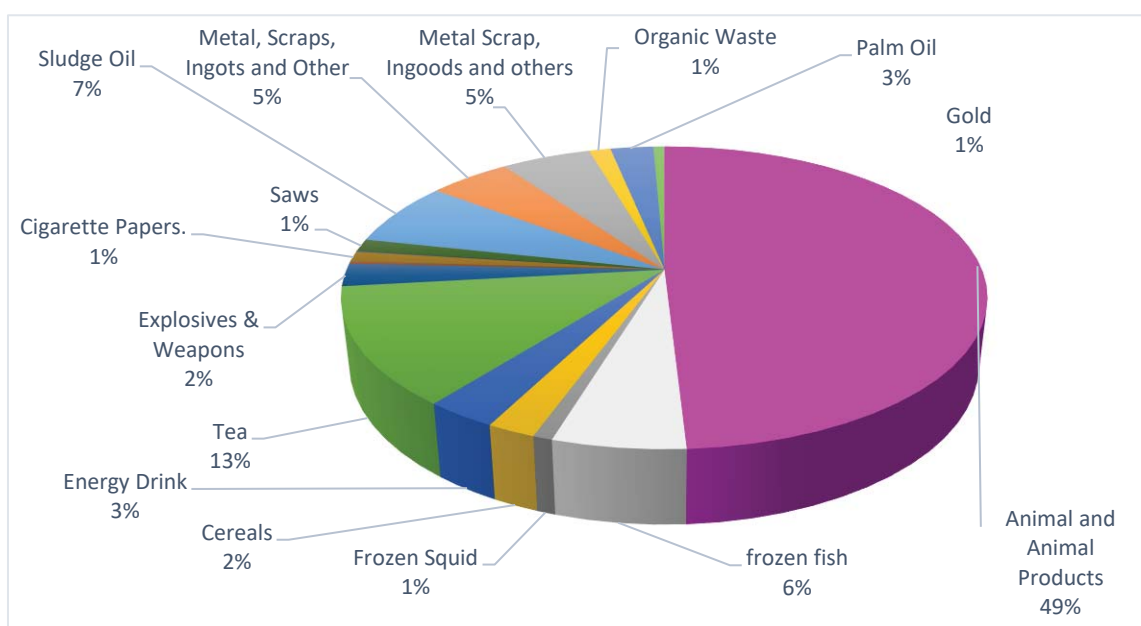
2.3.5 Unit 5- Other Imports and Exports

Import licenses for Other Imports and Exports for the year **2021** have been issued as follows.

	Description	Category	No. of Licenses
Import Control Licenses			
1	Animal and animal products	550	1,837
2	Frozen fish	555	210
3	Frozen squid	556	31
4	Types of grains	570	77
5	Energy drinks	575	114
6	Tea	580	471
7	Explosives and firearms	600	91
8	Coins	610	3
9	Sporting goods	650	0
10	Cigarette leaves	670	41
11	Used furniture	680	4
12	Saw	685	49
13	Burning oil	700	256
14	Metal scraps, debris and other	715	200
15	Used clothes	720	0
16	Plastic food containers	730	0
17	Organic waste	735	48
18	Palm oil	750	96

19	Gold	760	25
Export Control Licenses			
19	Shredded wood parts	602	7
20	Metal debris	710	182
Total			3,742

Licenses Issued for Other Imports and Exports

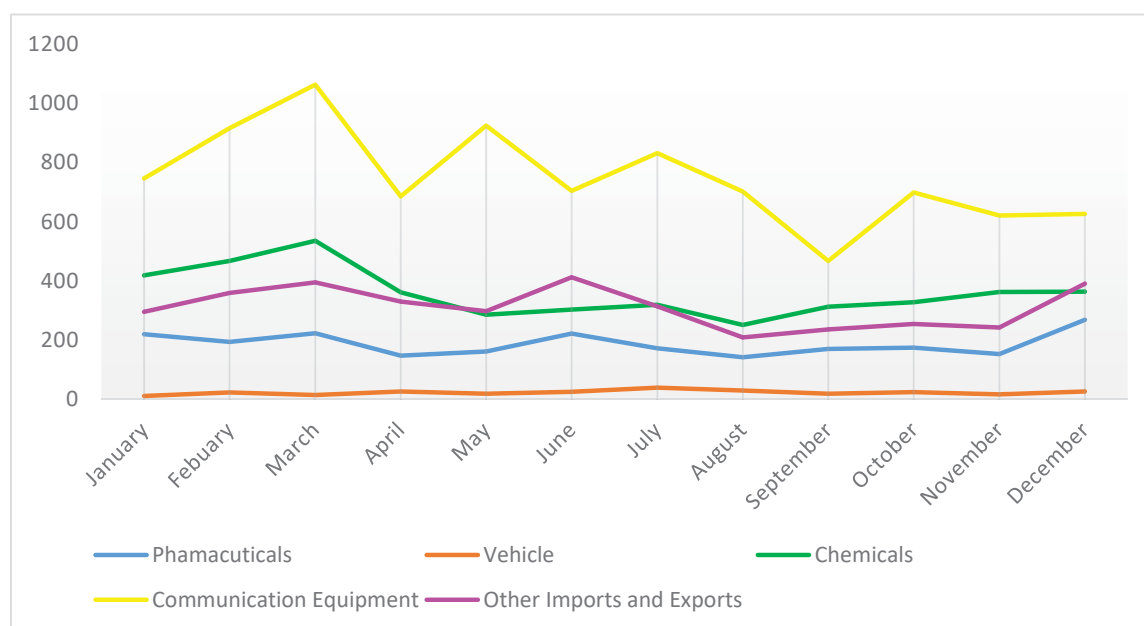


2.3.6 Licenses Issued in 2021 - Monthly

Month	Phamaceuticlas	Vehicles	Chemicals	Communiication Equipment	Exports	Total
January	220	12	419	746	296	1,693
February	194	24	468	915	360	1,961
March	224	15	535	1,062	395	2,231
April	148	27	362	686	330	1,553
May	162	20	286	924	298	1,690
June	223	26	303	704	413	1,669
July	173	40	320	831	314	1,678
August	143	30	252	702	210	1,337
September	171	20	313	467	237	1,208

October	175	25	328	698	255	1,481
November	153	18	363	621	243	1,398
December	269	27	364	626	391	1677
Total	2,255	284	4,313	8,982	3,742	19,576

Licenses Issued in 2021 - Monthly



Analyzing the number of licenses issued monthly by each unit in the year 2021, the number of licenses issued for the import of communication equipment by units 4 has increased rapidly as compared to the number of licenses issued by other units. Due to Covid - 19, travel restrictions imposed on the global pandemic situation, public works, as well as school studies, carried online. Accordingly, the high demand for communications equipment led to a rapid increase in the number of such licenses. Furthermore, it is observed that the number of licenses issued for the importation of vehicles and spare parts, on the chart shows, at a minimum due to the temporary suspension imposed on the importation of vehicles as per a policy decision of the Government.

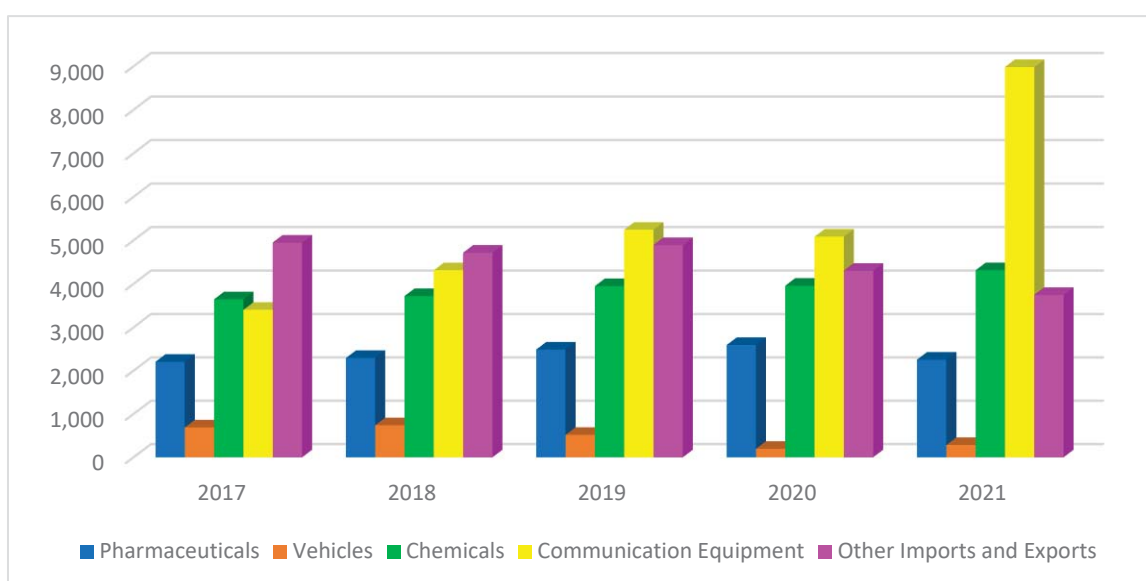
2.3.7 Number of licenses issued during the last 5 years

The number of licenses issued by each unit during the last 5 years is as follows.

Item	2017	2018	2019	2020	2021
Pharmaceuticals	2,205	2,293	2,489	2,594	2,255
Vehicles	690	740	518	197	284
Chemistry Chemicals	3,644	3,718	3,948	3,956	4,313

Communication Equipment	3,401	4,310	5,241	5,083	8,982
Other Imports and Exports	4,947	4,714	4,888	4,299	3,742
Total	14,887	15,775	17,084	16,129	19,576

Number of licenses issued during the last 5 years



2.4 Review of Licenses Issued During the Last 5 Years

2.4.1 Pharmaceuticals and Surgical Equipment - Unit 1

The number of licenses issued for western medicine and ayurvedic medicine by Unit 1 in the year 2021 is decreasing as compared to the year 2020. Due to the spread of the Covid-19 epidemic, the item had to be imported in large quantities in the year 2020 due to the high demand after wearing masks is mandatory with health care practices. However, the decline in the import of face masks due to the increase in the local production of face masks has led to a decrease in the number of licenses issued in the Western pharmaceutical category in 2021. 2021 is the year in which the lowest number of licenses were issued, analyzing the data on licenses issued during the last 5 years.

2.4.2 Used Vehicles and Auto Parts - Unit 2

The number of licenses issued by this unit in the year 2020 has come down drastically due to the Regulation for suspending the import of vehicles and spare parts in order to reduce the pressure on the exchange rate and to boost the local industry in the face of the global pandemic of Covid-19. However, licenses were issued in 2021 to import raw

materials for the development of the local vehicle assembly industry and as a result, more licenses were issued in 2021 compared to 2020.

2.4.3 Chemicals, Fertilizer, Pesticides and Industrial Raw Materials - Unit 3

The past 5 years have shown a gradual increase in the number of licenses issued for chemicals. Following a policy decision by the government to ban the import of chemical fertilizers, pesticides and herbicides in 2021, the importation licenses of some of the HS codes under those items were brought under license control and the importation of a number of HS codes were banned. Licenses were issued for the importation of raw materials required for the industry so that the industry would not be disrupted as the imported raw materials are imported under the HS codes under such license control.

Overall, in this year unit 3 show a 9% increase in licenses compared to the previous year.

2.4.4 Mobile Phones and Telecommunication Equipment - Unit 4

Considering the last 5 years, the issuance of licenses in unit 4 has shown a gradual growth since 2017, but in the year 2020, it has suffered a setback. The total number of licenses issued in the year 2020 was 5083 and it has increased to 8982 in the year 2021. The main factor of influencing this is the increase in the number of mobile phone imports which has increased by 85% compared to the previous year. In addition, the number of other communication devices imports has increased by 45%.

In the wake of the Covid pandemic, the school and university system itself adapted to an online education system, which led to high demand for mobile phones and communication equipment and increased imports to meet the demand. Accordingly, the number of licenses issued were increased due to the increase in imports made by the telecommunication trade for commercial purposes and the increase in the number of mobile phones sent by Sri Lankans working abroad, as gifts to their relatives.

In addition, Radio Navigation Equipment was licensed in 2021 and 19 licenses were issued in 2021 on importation of these items.

2.4.5 Other Imports and Exports - Unit 5

The number of other import and export licenses has been reduced from 4,947 in 2017 to 4,714 in 2018. However, the number of licenses issued again for that category increased significantly in 2019 to 4,888 compared to 2018, but dropped significantly to 4,299 and 3,742 in 2020 and 2021, respectively. The number of licenses issued for the importation of sludge oil in the year 2021 has decreased by more than 50% as compared to the year 2020. The number of licenses has been downward due to the operational instruction issued in June general approval for sludge oil and maximum 2 pets cats and dogs release from Sri Lanka Customs without an Import Control License.

2.5 Payment Terms and Regulations of Import and Export

The Department also regulates transactions engaged in international trade. Payment terms extra ordinary gazette notification has been published and the followings are the payment methods. Operating instructions are regularly issued to commercial banks regarding these payment methods.

1. Advanced Payments
2. Documents against Acceptance (DA)
3. Letters of Credit (LC)
4. Documents against Payment (DP)
5. Open Accounts (OA)
6. Payments on Consignment Account Basis

In case of non-complying importation or making payments for goods accordance with the above payment methods, the Controller General of Imports and Exports may grant permission to release the goods from the Sri Lanka Customs and effect the payment for such importation, taking into consideration the relevant circumstances. Accordingly, the approvals thus granted in the year 2021 are as follows.

Approvals granted by the Policy Division in 2021									
Month	Types of Approvals								
	Advanced Payments	Imports on No Foreign Exchange Basis (NFE)	Payments on Documents against Acceptance (D/A)	Payments on open Accounts (O/A)	Re-exports	Release of BOI registered industries waste to the local market	E- remittances and Letter of Credit	Other	Total
January	12	95	43	27	05	02	09	03	196
February	04	381	50	52	04	01	19	02	513
March	20	467	136	114	03	03	15	03	761
April	13	325	81	138	02	00	30	02	591
May	14	319	47	48	00	00	23	00	451
June	08	308	26	19	07	01	16	01	386
July	14	334	49	45	05	01	18	01	467
August	11	384	42	37	02	01	21	00	498
September	10	305	43	19	04	02	08	00	391
October	14	304	86	40	08	00	09	05	466

November	10	383	60	38	01	02	16	04	514
December	08	393	63	28	04	02	23	00	521
Total	138	3,998	726	605	45	15	207	21	5,755

Chapter 3 - Overall Financial Performance for the Year

3.1 Financial Performance Statement for the year ending 31st December 2021

ACA - F

Statement of Financial Performance for the period ended 31st December 2021

Budget 2021	Note	Actual	Restated
Rs.		2021 Rs.	2020 Rs.
-	Revenue Receipts		
-	Income Tax	1	
-	Taxes on Domestic Goods & Services	2	
2,800,000,000	Taxes on International Trade	3	2,934,678,721
-	Non Tax Revenue & Others	4	2,025,977,883
2,800,000,000	Total Revenue Receipts (A)		2,025,977,883
-	Non Revenue Receipts		
-	Treasury Imprests		ACA-3
-	Deposits	6,028,850	76,127
2,500,000	Advance Accounts	7,860,955	4,979,503
-	Other Main Ledger Receipts		ACA-4
2,500,000	Total Non Revenue Receipts (B)	13,889,805	5,055,630
2,802,500,000	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	2,948,568,526	2,031,033,513
	Remittance to the Treasury (D)	2,852,328,152	1,951,427,145
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	96,240,374	79,606,368
	Less: Expenditure		
	Recurrent Expenditure		
53,235,000	Wages, Salaries & Other Employment Benefits	5	53,072,395
29,527,000	Other Goods & Services	6	49,357,389
938,000	Subsidies, Grants and Transfers	7	22,026,388
-	Interest Payments	8	860,600
-	Other Recurrent Expenditure	9	
83,700,000	Total Recurrent Expenditure (F)	80,575,800	72,244,377
	Capital Expenditure		
1,148,505	Rehabilitation & Improvement of Capital Assets	10	1,086,547
11,000,000	Acquisition of Capital Assets	11	411,918
-	Capital Transfers	12	3,660,851
-	Acquisition of Financial Assets	13	
351,495	Capacity Building	14	29,000
-	Other Capital Expenditure	15	
12,500,000	Total Capital Expenditure (G)	8,049,736	4,101,769
5,100,000	Deposit Payments	3,058,700	46,277
	Advance Payments	9,674,302	4,194,261
	Other Main Ledger Payments		
	Total Main Ledger Expenditure (H)	12,733,002	4,240,538
	Total Expenditure I = (F+G+H)	101,358,538	80,586,684
5,100,000	Balance as at 31st December J = (E-I)	(5,118,164)	(980,316)
	Balance as per the Imprest Reconciliation Statement	(5,118,164)	(980,316)
	Imprest Balance as at 31st December	-	-

3.2 Statement of Financial Status as at 31 December 2021

ACA-P

Statement of Financial Position As at 31st December 2021

		Actual	
	Note	2021	2020
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	43,050,038	35,966,038
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	15,193,990	13,380,644
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		58,244,028	49,346,682
<u>Net Assets / Equity</u>			
Net Worth to Treasury		12,193,990	13,350,794
Property, Plant & Equipment Reserve		43,050,038	35,966,038
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	3,000,000	29,850
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		58,244,028	49,346,682

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 46 and Notes to accounts presented in pages from 47 to 55 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
Name :
Designation :
Date : 27/12/22

S. R. Attygalle
Secretary to the Treasury and
Secretary to the Ministry of Finance
The Secretariat
Colombo 01

Accounting Officer
Name :
Designation :
Date : 22/02/22

T. V. D. Damayanthi S. Karunaratne
Controller General of Imports & Exports
Department of Import & Export Control
Colombo 01.

Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 22/02/22.

P. Kothalawala
Chief Accountant
Import and Export Control Department
Colombo 01

3.3 Cash Flow Statement for the year ending 31st December 2021

ACA-C

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

	Actual	
	2021 Rs.	Restated 2020 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	2,934,678,721	2,025,977,883
Profit		
Non Revenue Receipts	3,103,419	2,883,484
Revenue Collected on behalf of Other Revenue Heads		
Imprest Received		
Recoveries from Advance	4,054,546	3,654,929
Deposit Received	6,028,850	76,127
Total Cash generated from Operations (A)	2,947,865,536	2,032,592,423
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	79,151,062	70,721,851
Subsidies & Transfer Payments	932,998	860,600
Expenditure incurred on behalf of Other Heads	140,000	1,240,520
Imprest Settlement to Treasury	2,852,328,152	1,951,427,145
Advance Payments	4,204,888	46,277
Deposit Payments	3,058,700	4,194,261
Total Cash disbursed for Operations (B)	2,939,815,800	2,028,490,654
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	8,049,736	4,101,769
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	8,049,736	4,101,769
Total Cash disbursed for Investing Activities (E)	8,049,736	4,101,769
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(8,049,736)	(4,101,769)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Performance of Revenue Collection

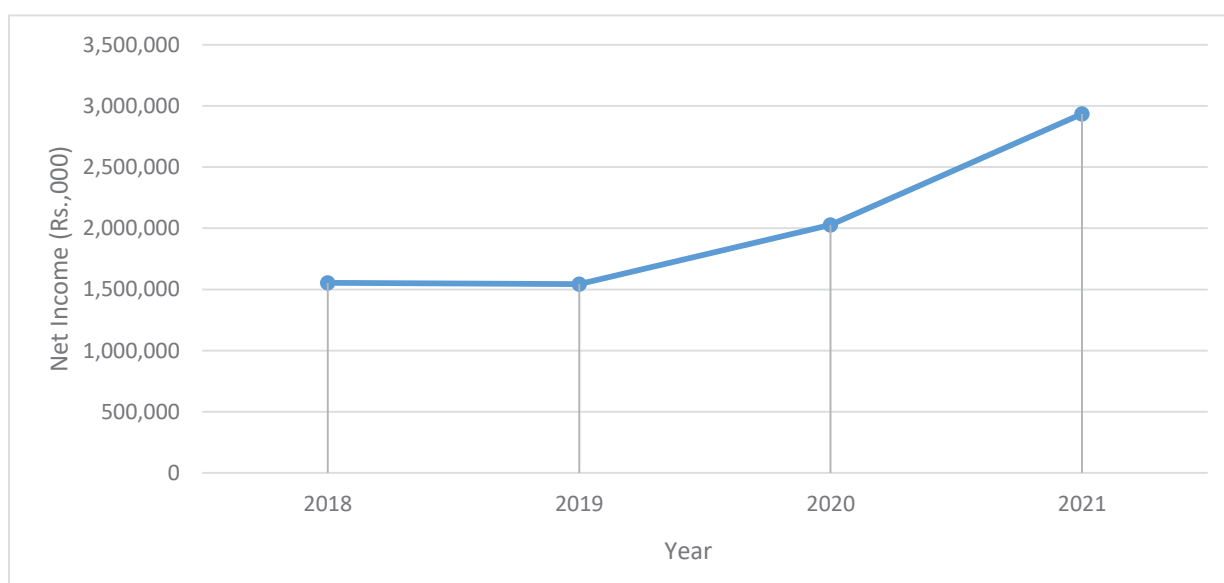
Rs. '000

Income Code	Description of Income Code	Revenue Estimation		Collected Income	
		First Estimation	Final Estimation	Amount (Rs.)	As % of Final Income Estimate
10.01.03.00	Import and Export License Charges	1,450,000	2,800,000	2,934,679	104.8 %

3.4.1 Value of Import and Export Control Licenses and Additional Fee for the last 4 years

Rs. '000

Year	2018	2019	2020	2021
Net Income	1,554,482	1,542,977	2,025,978	2,934,679



Considering the license revenue of the department for the last 4 years, there is a gradual increase in revenue. The issuance of licenses in the year 2021 has generated a high revenue of Rs. 2.93 billion, which is a rapid increase of 45.04% compared to the year 2020. Also, additional charges were levied in cases of violation of import control regulations.

3.5 Performance of Utilization of Allocated Funds

Rs. '000

Provision type	Provisions allocated		Actual Expenditure	As a percentage of the final provision utilized
	First Provision	Final Provision		
Recurrent	83,700	83,700	80,575.80	96%
Capital	12,500	12,500	8,049.73	64%

Compared to 2020, recurrent and capital expenditure of the department in 2021 as a percentage of the final utilization, there is an increase of 1% in recurrent expenditure and a 25% decrease in capital expenditure as compared to the previous year. This is due to the expansion of Covid-19, which employs a limited number of employees and the low level of resource utilization.

3.6 No Provisions were made to this Department as a representative of Other Ministries/Departments in terms of F.R.208

3.7 Performance of Reporting Non-Financial Assets

Rs. '000

Asset Code	Code Description	Balance, according to the Goods Survey Report as at 31.12.2021	Balance, according to the Financial Status Report as at 31.12.2021	To be accounted for in the future	Progress Reporting as%
9151	Buildings and structures	-			
9152	Machinery	-	42,164		
9153	Lands	-			
9154	Intangible assets	-	886		
9155	Biological assets	-			
9160	On going work	-			
9180	Leased assets	-			

3.8 Report of the Auditor General's



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

PUR/A/IECD/2021/F.A

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2022 මැයි 2 දින

ආනයන හා අපනයන පාලන ජනරාල්,
ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව.

ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ 2021 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (1) වගන්තිය ප්‍රකාරව ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (2) වගන්තිය ප්‍රකාරව ප්‍රධාන ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව පසුව නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණු වලින් වන බලපෑම හැර, මූල්‍ය ප්‍රකාශනවලින් 2021 දෙසැම්බර් 31 දිනට ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය හා එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණු මත පදනම්ව මාගේ මතය තත්ත්වගණනය කරනු ලැබේ. ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර.) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

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

ජාතික විගණන පනතේ 38 (1) (ඇ) උප වගන්තිය ප්‍රකාරව ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සම්පූර්ණ අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සම්පූර්ණත්වය පිළිබඳව කලින්කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

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



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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනනාන්විත මහඟරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ ස්ථලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,
- (ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.



1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 මූල්‍ය තත්ත්ව පිළිබඳ ප්‍රකාශය

1.6.1.1 තැන්පතු ගිණුම

තැන්පතු අංක 6000-0-0-18-127 දරන ව්‍යවස්ථාපිත ගෙවීම් වෙනුවෙන් වූ තාවකාලික රඳවා ගැනීමේ ගිණුමෙහි 2021 දෙසැම්බර් 31 දිනට ශේෂය දෙපාර්තමේන්තු පොත් අනුව රු.3,000,000 ක් වූවද, එය භාණ්ඩාගාර පොත් අනුව රු.2,995,025 ක් වීමෙන් රු.4,975 ක වෙනසක් නිරීක්ෂණය වූ අතර එම වෙනසට හේතු මූල්‍ය ප්‍රකාශනවල දක්වා නොතිබුණි.

1.6.2 මුදල් ප්‍රවාහ ප්‍රකාශය

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2021 නොවැම්බර් 26 දිනැති අංක 2021/03 දරන රාජ්‍ය ගිණුම් මාර්ගෝපදේශය 7.6 ඡේදය ප්‍රකාරව මුදල් ප්‍රවාහ ප්‍රකාශය පිළියෙල කිරීමේදී මුදල් සහ හරස් සටහන් යන දෙකම සැලකිල්ලට ගත යුතු වුවද, හරස් සටහන් මගින් අත්තිකාරම් අයකර ගැනීම් රු.3,806,409 ක් ද අත්තිකාරම් පියවීම් රු.5,469,414 ක් ද මුදල් ප්‍රවාහ ප්‍රකාශයේ දක්වා නොතිබීමෙන් මෙහෙයුම් ක්‍රියාකාරකම් වලින් ජනනය වූ ශුද්ධ මුදල් ප්‍රවාහය රු.1,663,005 කින් අඩුවෙන් දක්වා තිබුණි.

1.6.3 ලේඛන හා පොත්පත් පවත්වා නොතිබීම

(අ) ඇප ලේඛනය

මුදල් රෙගුලාසි 891 (1) ප්‍රකාරව ඇප තැබිය යුතු නිලධාරීන්ගේ නම් ඇතුළත් ඇප ලේඛනයක් අකාරාදී ක්‍රමයට පිළියෙළ කොට පවත්වාගෙන යා යුතු වුවත්, දෙපාර්තමේන්තුවේ ඇප තැබිය යුතු නිලධාරීන් 13 ක් සිටියද එවැනි ලේඛනයක් යාවත්කාලීනව පවත්වාගෙන යාමට කටයුතු කර නොතිබුණි.

(ආ) වාහන ලොග් පොත්

මුදල් රෙගුලාසි 1645 (අ) හි දැක්වෙන විධිවිධාන ප්‍රකාර වාහන ලොග් පොත් සෑම වාහනයක් සම්බන්ධයෙන්ම යාවත්කාලීනව පවත්වාගත යුතු වුවද, දෙපාර්තමේන්තු වාහන ඇණියට අදාළ ලොග්පොත්වල වාහනය පිළිබඳ විස්තරයෙහි ඇතුළත් විය යුතු කරුණු නිසි පරිදි සම්පූර්ණකර නොතිබූ බව නිරීක්ෂණය විය.



2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

සමාලෝචිත වර්ෂයේ දී ආදායම් සංකේත අංක 1001-0-3-0-0-0 බලපත්‍ර ආදායම් සඳහා මූලික ඇස්තමේන්තුව රු.1,450,000 ක් වූ අතර සංශෝධිත ඇස්තමේන්තුව රු.2,800,000 ක් වීමෙන් රු.1,350,000 ක විචලනාවයක් නිරීක්ෂණය වූ අතර එය මූලික ඇස්තමේන්තුවෙන් සියයට 93 ක විචලනාවයකි. එබැවින් මූලික ඇස්තමේන්තු සකස් කිරීමේදී හැකි තාක් නිවැරදිව ඇස්තමේන්තු පුරෝකථනය කිරීමේ අවශ්‍යතාවය විගණනයේදී නිරීක්ෂණය කෙරේ.

2.2 වියදම් කළමනාකරණය

2.2.1 පුනරාවර්තන වියදම්

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) සමාලෝචිත වර්ෂයේදී පුනරාවර්තන වියදම්හි වැය විෂයයන් 04 ක ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 6 සිට සියයට 100 ක් දක්වා වූ පරාසයක ප්‍රතිපාදන ඉතිරිවීමක් නිරීක්ෂණය විය.

(ආ) සමාලෝචිත වර්ෂයේදී පුනරාවර්තන වැය විෂය 09 ක මූලික ඇස්තමේන්තු හා සංශෝධිත වියදම් ඇස්තමේන්තු අතර සියයට 16 සිට සියයට 76 දක්වා වූ පරාසයක විචලනාවයක් නිරීක්ෂණය විය. ඒ අනුව මූලික ඇස්තමේන්තු සකස් කිරීමේදී පසුගිය වර්ෂයන්හි වියදම් පිළිබඳ සමාලෝචනයක් සිදු කර හැකි තාක් නිවැරදිව වියදම් ඇස්තමේන්තු පුරෝකථනය කිරීමේ අවශ්‍යතාවය විගණනයේදී නිරීක්ෂණය විය.

2.2.2 මූලධන වියදම්

පහත නිරීක්ෂණයන් කරනු ලැබේ.

(අ) සමාලෝචිත වර්ෂයේදී මූලධන වැය විෂයයන් 03 ක ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 38 සිට සියයට 61 ක් දක්වා වූ පරාසයක ප්‍රතිපාදන ඉතිරිවීම් පැවති බව නිරීක්ෂණය විය.

(ආ) සමාලෝචිත වර්ෂය සඳහා වූ මූලධන වැය විෂයය දෙකක ප්‍රතිපාදන මු.රෙ. 66/69 විරමාං ක්‍රියාපටිපාටිය මගින් වෙනස් කර තිබුණි. ඒ හේතුවෙන් එම වැය විෂයයන් දෙකෙහි මූලික ඇස්තමේන්තු හා සංශෝධිත ඇස්තමේන්තු අතර විචලනාවය සියයට 65 ක් සහ 162 ක් බව නිරීක්ෂණය විය. ඒ අනුව මූලික ඇස්තමේන්තු සකස් කිරීමේදී පසුගිය වර්ෂයන්හි වියදම් පිළිබඳ සමාලෝචනයක් සිදු කර හැකි තාක් නිවැරදිව වියදම් ඇස්තමේන්තු පුරෝකථනය කිරීමේ අවශ්‍යතාවය විගණනයේදී නිරීක්ෂණය විය. විස්තර පහත දැක්වේ.



2.2.3 අත්තිකාරම් ගිණුම

සේවය හැරගොස් ඇති කළමනාකරණ සහකාර නිලධාරී මහතෙකුගෙන් වසර 04 ක් තිස්සේ අයවිය යුතු රු. 335,753 ක ණය ශේෂයක් සමාලෝචිත වර්ෂය අවසාන වන විටත් අයකර ගැනීමට දෙපාර්තමේන්තුව කටයුතු කර නොතිබුණි.

2.3 ගණන්දීමේ නිලධාරී විසින් සිදු කළ යුතු සහතිකවීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනය සිදු කර ඒ අනුව පද්ධති ඵලදායී ලෙස කර ගෙන යෑමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතු බවත්, එම සමාලෝචනයන් ලිඛිතව සිදු කර එහි පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතුව තිබුණත්, එවැනි සමාලෝචනයන් සිදු කළ බවට ප්‍රකාශ විගණනයට ඉදිරිපත් කර නොතිබුණි.

2.4 නීතිරීති හා රෙගුලාසිවලට අනුකූල නොවීම

නියැදි විගණන පරීක්ෂණවලදී නිරීක්ෂණය වූ නීති, රීති රෙගුලාසිවල විධිවිධානවලට අනුකූල නොවූ අවස්ථා පහත විග්‍රහ කර දැක්වේ.

නීති, රීති හා රෙගුලාසි වලට යොමුව

අනුකූල නොවීම

- | | |
|--|---|
| <p>(අ) 1987 ජුනි 20 දිනැති අංක 1978 අංක 28 දරන පනතින් සංශෝධිත 1969 අංක 01 දරන ආනයන හා අපනයන පාලන පනතේ 11 E වගන්තිය</p> | <p>ප්‍රමිතියට පටහැනිව ආනයන සිදු කරන ආනයනකරුවන් ගැසට් පත්‍රය මගින් ප්‍රකාශයට පත් කළ යුතු වුවද, දෙපාර්තමේන්තුව විසින් එසේ කර නොතිබුණි.</p> |
| <p>(ආ) 2016 දෙසැම්බර් 29 දිනැති අංක 30/2016 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛය 3.1 ඡේදය</p> | <p>සෑම ඉන්ධන පරීක්ෂාවකට පසු මාස 12 ක කාල සීමාවකින් පසුව හෝ කිලෝ මීටර 25,000 ක දුර ප්‍රමාණයක් ධාවනය කිරීමෙන් පසුව හෝ යන කාරණා අතරින් මූලිකම යෙදෙන අවස්ථාවට පසුව ඉන්ධන පරීක්ෂාවක් කළ යුතු වුවද දෙපාර්තමේන්තුවේ වාහන 07 න් 06 ක් සඳහා එසේ පරීක්ෂාවන් සිදු කර නොතිබුණි.</p> |



(ඇ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය

(i) මු.රෙ. 1647 (ඉ)

වාහන භාර නිලධාරීන් විසින් තමා භාගයේ ඇති මෝටර් වාහන වර්ගය, මෝස්තරය, ලියාපදිංචි අංකය හා ඒ පිළිබඳ තොරතුරු ඇතුළත් කර මෝටර් වාහන ලැයිස්තුවක් පවත්වාගෙන යා යුතු වුවත් ඒ අනුව කටයුතු කර නොතිබුණි.

(ii) මුදල් රෙගුලාසි 1646

වාහන භාර නිලධාරීන් විසින් ඊළඟ මාසයේ 15 දින ගතවීමට ප්‍රථමව 268 (අ) වැනි ආකෘති පත්‍රයෙහි ලියන ලද ගමන් පිළිබඳ මාසික සාරාංශයේ මුල් පිටපතද සමඟ ඒ ඒ මාසයේ දෛනික ධාවන සටහන් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවත් ඒ අනුව කටයුතු කර නොතිබුණි.

(iii) මුදල් රෙගුලාසි 371(2)
 (ආ)

කිසියම් විශේෂිත කාර්යයක් සඳහා මාණ්ඩලික තත්ත්වයේ නිලධාරීන්ට පමණක් ලබාදෙන රු.100,000/- ක උපරිමය යටතේ වූ තත්කාර්යය අතුරු අග්‍රිමය අදාළ විශේෂිත කාර්යයට ආසන්නතම දිනයකදී නිලධාරියා වෙත ලබාදියයුතු අතර නිලධාරියා විසින් එම කාර්යය නිමකළ විගසම අග්‍රිමය පියවිය යුතුය. එසේ වුවද දෙපාර්තමේන්තුවේ ඇතැම් නිලධාරීන් 5 දෙනෙකු ලබාගත් රු. 2,500 සිට රු. 50,000 ක් දක්වා පරාසයක අත්තිකාරම් මුදල් පියවීම සඳහා දින 32 සිට 160 ක කාලපරාසයක් ගතකර තිබුණි.

(iv) මුදල් රෙගුලාසි 756 (6)

වාර්ෂික තොග සමීක්ෂණ වාර්තා ඉදිරි මුදල් වර්ෂයේ මාර්තු 31 දිනට පෙර විගණකාධිපති වෙත යොමු කළ යුතු වුවද එසේ කර නොතිබුණි.



3. මෙහෙයුම් සමාලෝචනය

3.1. දැක්ම හා මෙහෙවර

1969 ජනවාරි 16 දිනැති අංක 1969 අංක 01 දරන ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව පිහිටුවීමේ අරමුණ, දැක්ම හා මෙහෙවර අනුව ශ්‍රී ලංකාවේ ආර්ථිකයට අහිතකර ලෙස බලපාන ආනයනයන් හා අපනයනයන් පාලනය කිරීමට අවශ්‍ය කටයුතු සිදු කළ යුතු වේ. එහෙත් වර්තමානයේදී එක් එක් විෂයන්ට අදාළ ආයතන විසින් කරනු ලබන ඉල්ලීම් මත පමණක් පදනම්ව කටයුතු කර තිබුණි. එබැවින් මෙම දෙපාර්තමේන්තුව පිහිටුවීමේ මූලික අරමුණ ඉටු වන ආකාරයට කටයුතු කිරීම සඳහා පිළිගත් විද්‍යාත්මක ක්‍රමවේදයක් හෝ ක්‍රියා පටිපාටියක් නොමැති බව විගණනයට නිරීක්ෂණය වන අතර බලපත්‍ර ගාස්තු අය කිරීම පමණක් ප්‍රධාන කාර්යය ලෙස කටයුතු කරන බව නිරීක්ෂණය වුණි.

3.2 ව්‍යාපෘති ඉටුකිරීමේ ප්‍රමාදයන්

ආනයන අපනයන පාලන දෙපාර්තමේන්තුව විසින් මෘදුකාංග සංවර්ධනය සඳහා අනුමත කරන ලද ආයතන සමඟ මෘදුකාංග පද්ධති සම්බන්ධ කිරීම, ජාලගත වීම හා ජාලගත අයදුම්පත්‍ර ඉදිරිපත් කිරීම වැනි කටයුතු සිදු කිරීම සඳහා ICTA ආයතනය සමඟ 2017 පෙබරවාරි 03 දින අවබෝධතා ගිවිසුම අත්සන් කර තිබූ අතර ඒ අනුව අරමුදල් සැපයීම ICTA ආයතනය විසින් සිදු කර තිබුණි. නමුත් මේ සඳහා විසර්ජන පනතින් ද 2017 වර්ෂයේ සිට 2020 වර්ෂය දක්වා රු.9,080,000 ක් ලබාගෙන තිබුණු අතර ඉන් රු. 8,119,035 ක් වියදම් කර තිබුණි. එහෙත් මෙම ව්‍යාපෘතිය අවසන් කිරීමට සමාලෝචිත වර්ෂය තුළ ද කටයුතු කර නොතිබුණි.

3.3 කළමනාකරණ දුර්වලතා

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) ආනයනයන් සීමා කළ යුතු හා තහනම් කළ යුතු භාණ්ඩ ආනයනයෙන් වැලැක්වීම සඳහා වූ විධිවිධාන ඇතුළත් අංක 2044/40 සහ 2017 නොවැම්බර් 09 දිනැති ගැසට් පත්‍රය මගින් හා පැරණි වාහන රට තුළට ඒම සීමා කිරීම සඳහා වූ 2016 ජුනි 14 දිනැති අංක 1971/10 දරන ගැසට් පත්‍රය මගින් නීති විරෝධී ආනයනයන් රටතුළට ඒම වළක්වා තිබුණි. එහෙත් රේගු දෙපාර්තමේන්තුව අතර අන්තර් සම්බන්ධතාවයක් නොපැවතීම හා දෙපාර්තමේන්තුවේ පාලන පද්ධතියේ පවතින දුර්වලතා හේතුවෙන් ආනයන බලපත්‍ර නිකුත් කිරීමෙන් පසු ඒ සම්බන්ධව පසු විපරම් කිරීමේ ක්‍රමවේදයක් දෙපාර්තමේන්තුව සතුව නොපැවතුණි.

(ආ) ජාතික ආර්ථිකය සතු විනිමය රට තුළ රඳවා ගැනීම වෙනුවෙන් ඇතැම් භාණ්ඩ ආනයනය සඳහා සීමා පනවා තිබුණු අතර ඒ පිළිබඳව පහත කරුණු නිරීක්ෂණය විය.

- (i) දෙපාර්තමේන්තුවේ “කොවිඩ් 19” නමින් අංශයක් පිහිටුවා ආනයනය තාවකාලිකව අත්හිට වූ භාණ්ඩ ආනයනය සඳහා ආනයනකරුවන් වෙත විශේෂ අවසර පත්‍ර නිකුත් කිරීමට කටයුතු කර තිබුණි. එහෙත් වර්ෂය තුළදී රැස් කරන ලද අවසර පත්‍රවල ලැයිස්තුවක් දෙපාර්තමේන්තුවේ එම අංශය සතුව නොතිබීම නිසා තාවකාලිකව ආනයනය තහනම් කළ භාණ්ඩ කොතරම් ප්‍රමාණයකට අවසර පත්‍ර ලබාදී තිබුණේ දැයි තහවුරු කර ගැනීමට විගණනයට සාක්ෂි නොලැබුණි.
- (ii) අසම්පූර්ණ අයදුම්පත් සඳහා ද අවසර පත්‍ර නිකුත් කර තිබුණු අතර අදාළ අයදුම්පත් නිසි පරිදි ගොනු ගත කර ද නොතිබුණි.
- (iii) 2021 ජුනි 21 දිනැති අංක 2231/18 ගැසට් පත්‍රයේ 8 ඡේදයේ සඳහන් කර තිබූ පාලනයෙන් බැහැරවද භාණ්ඩ ආනයනය කළ අවස්ථා පැවතීම මෙන්ම ආනයන සීමා කර තිබුණ ද පසුගිය වර්ෂ 05 සමඟ සංසන්දනය කර බැලීමේදී සමාලෝචිත වර්ෂයේ නිකුත් කර තිබූ ආනයන බලපත්‍ර සංඛ්‍යාව සිසු ලෙස ඉහළ ගොස් තිබීමෙන් ආනයන මත සම්භාව්‍ය පැනවීමෙන් අපේක්ෂිත ප්‍රතිඵල ලැබී නොමැති අවස්ථා පැවති බවද නිරීක්ෂණය වීම.
- (iv) කොවිඩ් 19 වසංගතය පැවතීම පෙර වර්ෂය වන 2018 වර්ෂයේ මුළු ආනයන බලපත්‍ර ආදායම රු. 1,538,768,820 ක් වුවද ඊට සාපේක්ෂව සමාලෝචිත වර්ෂයේ බලපත්‍ර ආදායම රු. 2,919,751,995 ක් වීමෙන් බලපත්‍ර ආදායමේ සියයට 47 ක වැඩි වීමක් සිදුවීමෙන් නිරීක්ෂණය වන්නේ පාලනයන්ගෙන් බැහැරව ආනයන වැඩි වී ඇති බව වේ.

(ඇ) රජය සතු පොහොර, සමාගමක් විසින් 2021 ඔක්තෝබර් මාසයේදී බලපත්‍රයක් රහිතව ආනයනය කරන ලද පොහොර තොගයක් වෙනුවෙන් අයකළ යුතුව තිබූ අතිරේක ගාස්තුව වූ රු. 86,907,433 ක ආදායම අය නොකිරීමෙන් එම වටිනාකමෙන් දෙපාර්තමේන්තුවේ ආදායම අහිමි වී තිබුණි.

(ඈ) සිනි කිලෝග්‍රෑම් එකක් සඳහා පනවා තිබුණු විශේෂ භාණ්ඩ බදු රු. 50 සිට ශත 25 දක්වා අඩු කිරීමෙන් බලාපොරොත්තු වූ සහනය පාරිභෝගික ජනතාවට ලැබීම පිළිබඳව අධ්‍යයනය කිරීම සඳහා වූ විශේෂ විගණනයේ දී පහත සඳහන් නිරීක්ෂණ සිදු කෙරුණි.

- (i) ආනයනික සිනි සඳහා බලපත්‍ර ක්‍රමයක් හඳුන්වා දෙමින් 2020 ඔක්තෝබර් 29 දිනැති අංක 2199/20 දරන අති විශේෂ ගැසට් පත්‍රය නිකුත් කිරීමට මුදල් අමාත්‍යවරයා විසින් කටයුතු කර තිබුණ ද මේ සඳහා අනුගමනය කළ යුතු ක්‍රමවේදයන් පිළිබඳ යම් උපදෙසක් මුදල් අමාත්‍යාංශය විසින් ලබා දී ඇති බව

නිරීක්ෂණය නොවීය. ඒ අනුව සිනි ආනයනය පාලනය කිරීමට අවශ්‍ය නිරීක්ෂණයක හඳුන්වා දීමට කටයුතු කර නොතිබීම හේතුවෙන් සිනි ආනයනය සඳහා ඉල්ලුම්පත් ඉදිරිපත් කළ සියලුම ඉල්ලුම්කරුවන්ට ඔවුන් ආනයනය කිරීමට ඉල්ලුම් කළ සියලු තොගයන් ආනයනය කිරීමට ආනයන හා අපනයන පාලක විසින් අනුමැතිය ලබාදී තිබුණි. ඒ අනුව මෙලෙස ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව විසින් සිය වෘත්තීමය වගකීම මැණවින් ඉටුකර නොමැතිවීම හේතුවෙන් ආනයන බලපත්‍ර හඳුන්වා දීම මගින් ආනයනය පාලනය කිරීමේ හෝ විනිමය ගලායාම පාලනය කිරීමේ රජයේ අපේක්ෂාවන් බලාපොරොත්තු වූ පරිදි ඉටු වී නොතිබුණි.

- (ii) සිනි ආනයනය සඳහා වන බලපත්‍ර ක්‍රමය 2020 ඔක්තෝබර් 30 දින සිට ක්‍රියාත්මක වුවද බලපත්‍ර නිකුත් කිරීම 2020 නොවැම්බර් 18 වන දින දක්වා ප්‍රමාද වී ක්‍රියාත්මක කර තිබුණි. ඒ අනුව බලපත්‍ර ක්‍රමය හඳුන්වාදීමෙන් පසුව බලපත්‍ර නිකුත් කිරීම ප්‍රමාද කළ කාල පරිච්ඡේදය තුළ සිනි මෙ.ටො. 101,527 ක් බලපත්‍ර නොමැතිව ආනයනය කිරීමට ආනයනකරුවන් 18 ක් කටයුතු කර තිබුණි.
- (iii) 2016 පෙබරවාරි 11 දිනැති අංක 1953/28 දරන අතිවිශේෂ ගැසට් පත්‍රය ප්‍රකාරව බලපත්‍ර නොමැතිව ආනයනය කරන ලද භාණ්ඩ සඳහා මි.ර.ගැ වටිනාකමින් සියයට 05 ක අතිරේක ගාස්තුවක් අය කළ යුතු වුවද ආනයන බලපත්‍ර නොමැතිව ආනයනය කර තිබූ සිනි තොගවල මි.ර.ගැ වටිනාකමින් සියයට 2 ක් පමණක් අය කිරීමට ආනයන හා අපනයන (පාලන) ජනරාල් විසින් තීරණය කර තිබුණි. එලෙස දඩ මුදල අඩුකර අය කිරීම සඳහා ආනයන අපනයන දෙපාර්තමේන්තුවට බලතල ඇතිබව නිරීක්ෂණය නොවූ අතර බලපත්‍ර රහිතව ආනයනය කර තිබූ සිනි මෙ.ටො. 294,085 ක් සඳහා එලෙස ගාස්තු අඩු කිරීම හේතුවෙන් රජයට අයවිය යුතු රු.433,523,216 ක මුදලක් අහිමි වී තිබුණි.
- (iv) සිනි සඳහා ආනයන බලපත්‍ර නිකුත් කිරීමේ ප්‍රධාන අරමුණක් වශයෙන් නිරීක්ෂණය වන්නේ බදු අඩු කිරීමෙන් පසු විශාල වශයෙන් සිනි ආනයනය කිරීම පාලනය කිරීම වේ. එහෙත් බලපත්‍ර නිකුත් කිරීමට පෙර මාසික සාමාන්‍යය ආනයනය කළ මෙ.ටො. ප්‍රමාණය 41,779 ක් වූ අතර බලපත්‍ර ක්‍රමය හඳුන්වා දීමෙන් පසු එය මාසිකව මෙ.ටො 61,714 ක් පමණ වන අතර එය සියයට 47 කින් පමණ ආනයන වැඩිවීමකි. ඒ අනුව බලපත්‍ර ක්‍රමයක් හඳුන්වා දීම තුළින් අපේක්ෂිත අරමුණු ඉටු වී ඇති බවක් නිරීක්ෂණය නොවීය.



4. මානව සම්පත් කළමනාකරණය

4.1 අනුයුක්ත කාර්ය මණ්ඩලය, තරාස කාර්ය මණ්ඩලය හා පුද්ගල පඩිනඩි සඳහා වියදම

සමාලෝචිත වර්ෂයේ අනුමත, තරාස, පුරප්පාඩු හා අතිරික්ත කාර්ය මණ්ඩලය පිළිබඳ 2021 දෙසැම්බර් 31 දිනට විස්තර පහත දැක්වේ. සමාලෝචිත වර්ෂය වෙනුවෙන් දෙපාර්තමේන්තුව විසින් පඩිනඩි කාණ්ඩය වෙනුවෙන් රු.මිලියන 53 ක් වැය කර තිබුණි. ඒ අනුව ඒක පුද්ගල වියදම රු. මිලියන 0.58 ක් වී තිබුණි.

සේවක වර්ගය	අනුමත සංඛ්‍යාව	තරාස සංඛ්‍යාව	පුරප්පාඩු සංඛ්‍යාව
ප්‍රාග්ධන මට්ටම	13	09	04
තෘතීයික මට්ටම	04	02	02
ද්විතීයික මට්ටම	75	65	10
ප්‍රාථමික මට්ටම	20	15	05
එකතුව	112	91	21


 ආර්.ආර්.එම්. අබේසිංහ බංඩා
 නියෝජ්‍ය විගණකාධිපති
 විගණකාධිපති වෙනුවට

Chapter - 4 - Performance Indicators

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

Special Indicators	Actual output as % of expected output			
	100% - 90%	75% - 89%	50% - 74%	49% - 0%
Issuing and debiting import and export control licenses	√			
Gazette notification		√		
Formulation of guidelines and policies		√		
Implementation of training programs				√

- The relevant drafts have been finalized after several discussions regarding the publication of Import and Export Control Licenses, Quality Control and Standardization, and Pre-Shipment Inspection Certificates Gazette Notifications scheduled for publication in the year 2021. With the gradual reduction in the impact of the Covid 19 pandemic on the economy since 2020, 14 gazette notifications were issued this year by the government to ease restrictions on essential imports and continue to impose restrictions on certain locally produced goods to encourage local production. Compared to 2020, the year 2021 will see significant growth in guidelines and policymaking.
- The percentage remained low in implementing program due to the need of curtail the health guidelines issued by the Government on the status of Covid-19.

Chapter 5 - Performance of Achieving Sustainable Development Goals (SDGs)

At the United Nations General Assembly in 2015, world leaders introduced the 17 Sustainable Development Goals and 169 goals to be achieved globally in 2030. Action plan for Human, Earth and Prosperity, efforts to strengthen universal peace in a extensive freedom, eradicate all the forms of poverty with the inclusive of extreme poverty, human right, gender equility and empowerment of women and girls and the co-operation of all stake holders are among these in the 2030 Agenda for Sustainable Development.

Our Department participated in workshops sponsored by the Sustainable Development Council on the need to adopt Sri Lankan government agencies and implement long-term development strategies as an approach to global sustainable development. Based on the vision, mission and role of the department, the Department identified the global Sustainable Development Goals and targets. Subsequently, the department's objectives were met with a long-term vision for sustainable development objectives and criteria for measuring its progress. Our department has initiated activities to realize the timely need for the sustainable development of the country through established goals. Following are the Sustainable Development Goals that are based on the department's objectives.

5.1 Identified Sustainable Development Goals

Preparation of cities and settlements perfectly safe, robust and sustainable. (Sustainable Development Goals No. 11)

In order to build a conducive living environment in the country, air quality assurance and municipal and other waste management should be done. Due to the rapid increase of motor vehicles in urban areas, the percentage of exhaust emission in the air in those areas has also increased. It is noteworthy that a significant amount of air pollution is caused by exhaust emission from vehicles. Therefore, vehicles that do not comply with emissions standards were not allowed to be released through Sri Lanka Customs.

Certification of a sustainable utility and production pattern. (Sustainable Development Goals No. 12)

The Department acts as a regulatory body to achieve the development goals set by the Government by minimizing the adverse effects on human health and the environment through eco-friendly management of chemicals and all pollutants. The affected import and export items are identified, subject to import and export licenses for control and regulation, and a complete ban on import or export, and the imposition of import and export standards is done through the Department. The above functions are carried out properly in coordination with other government agencies.

In terms of 'Vistas of Prosperity and Splendor's policy decision taken by the Government of Sri Lanka to regulate the use of organic fertilizers, pesticides and herbicides in the next decade and to regulate the importation and regulation of the Department of Chemical Fertilizers, Pesticides and herbicides. Despite such restrictions on imports, licenses were issued for the HS codes identified for the purpose of supplying chemicals to local industries,

without contradicting the Cabinet decision. Restricting the import of chemical fertilizers, pesticides and herbicides will help to minimize the adverse effects on health and the environment and ensure a sustainable consumption and production pattern by contributing to setting the stage for the use of organic fertilizers.

The Department contributes to the country by regulating imports and exports by enacting new regulations to protect human health and the environment against the adverse effects of management as proposed by the Barzel Convention. Accordingly, the department has taken steps not to issue licenses for used clothing and washing machines this year.

To create a peaceful and perfect society for sustainable development, to give the opportunity to all for justice, and to build effective, responsible institutions at all levels. (Sustainable Development Goals No. 16)

The Department has aimed to establish a decision-making process with the active participation of officers at all levels and to ensure a high level of efficiency by constantly evaluating such decisions. Institute is enabled to establish of an effective, accountable and transparent through officials at all levels actively involved in the decision making process for the staff meetings and progress review meetings.

The Department has provided the necessary facilities to those parties in such a way as to fully ensure the right of the public to access information in accordance with the national legal system and international conventions and agreements. The information requested by the department is handed over to the requested parties very responsibly and expeditiously and access to the updated information is also provided through the departmental website.

The department operated under a limited human resource capacity due to the health guidelines laid down by Covid 19 to control the global epidemic situation. Therefore, there were instances where the activities planned for the year 2021 could not be completed on time as planned. Meanwhile, 12 progress review meetings were scheduled to be held, but due to the Covid situation, only 8 of those meetings could be held as scheduled. Responding to requests made under the Right to Information Act (RTI) was a challenge and steps have been taken to answer them expeditiously.

Target/Aim	Target	Achievement index	Progress of Achievements up to now		
			0%-49%	50%-75%	75%-100%
11. To make cities, settlements perfect, safe, robust and sustainable.	11.6 Reduce per capita adverse environmental impacts by cities, especially air quality and urban and other waste management by 2030.	1. Not allowing to be cleared vehicles that do not conform to the standards.			✓
12. Ensuring sustainable consumption and production patterns.	12.4 Implement eco-friendly management of chemicals and all pollutants in line with the international agenda agreed upon by 2020 and minimize their release into the air, water and soil to minimize adverse effects on human health and the environment.	2. Completion of the Basel Convention.		✓	
		3. Number of items controlled on the recommendation of the relevant authority.			✓
		4. Number of consultative meetings held with interested parties.		✓	
		5. Number of consultative meetings held with staff officers.			✓
		6. Number of activities carried out for awareness.			✓
	12.5 Prevent waste generation, mitigation, recycling and reuse by 2030.	7. Number of regulations issued during the year to reduce the import of e-waste.	✓		
		8. Number of rejected imported used electronic items (mobile phones, computers, etc.).			✓
16. Creating peaceful and perfect societies for sustainable development, providing	16.7 Ensuring that there is a responsive, inclusive, participatory and representative decision-making process at all levels.	9. Number of staff meetings held.			✓
		10. Number of progress review meetings held.		✓	

opportunities for all for justice and building effective, accountable institutions at all levels.	16.10 Ensuring the right of the public to information and protection of fundamental freedoms in accordance with the national legal system and international conventions and agreements.	11. Number of replies given within 14 days on requests made under the Right to Information Act.			✓
		12. The number of reports, statistics and publications published from time to time on the departmental website in accordance with the Right to Information Act.	✓		

5.2 Achievements and challenges in achieving the Sustainable Development Goals

The biggest challenge facing the department in 2021 is that it will have to operate within the limited human resource capacity of the department in line with the health guidelines laid down by Covid 19 to control the global epidemic situation. Although the attendance of officials was limited, the demand for import and export licenses did not diminish. This was also due to the submission of applications online without coming to the department. Due to this, it was a challenge to implement certain plans in a timely manner due to the need to prioritize the uninterrupted continuous service of the officers under the limited human resource capacity. But even under limited circumstances, great efforts were made to achieve the Sustainable Development Goals. It is a great achievement for us to be able to provide a more efficient service to our clients through the involvement of employees in the operation of modern technology to alleviate these problems to some extent.

Further, the Department will have to work in coordination with other government agencies in fulfilling its role in achieving the Sustainable Development Goals. There, certain functions are assigned to those government agencies and the progress of performing those functions will have a decisive effect on the achievement of the objectives of the Department. The progress made by these government agencies in carrying out those functions is beyond the control of our Department and is another challenge that we have to face. The Department is working hard to overcome these challenges and move towards sustainable development. This is another challenge that this department has to face as the progress made by those government agencies in carrying out those functions is beyond the control of our department. The Department is doing its utmost to overcome these challenges and move towards sustainable development.

Chapter 6 - Human Resources Profile

6.1 Management of the cadre Position

The staff of the Department actively contributes to the formulation of policies related to Import and Export Regulation, issuing debiting licences, collection of revenue collection and is accountable and committed to providing a more efficient and effective service to the customers.

Level	Approved No. of employees	No. of employees available	Vacancies / (Excess) **
Senior level	13	09	04
Tertiary level	04	02	02
Secondary level	75	65	10
Primary level	20	15	05
Total	112	91	21

6.2 Impact of Human Resource Shortage or Excess for the Performance of the Department

Requests have been made to the Management Services Department to take action to fill the existing vacancies in the Department. Further, the following measures were taken to fill the human resource shortage.

- Appointment of an Administrative Officer on Acting basis to fill the vacant post of Administrative Officer in the Department.
- Request for approval for the post of Legal Officer
- Informing in writing to the Department of Management on 30.12.2021 requesting that the permanent appointments of the 11 graduate training officers of this department be given to this department.

However, despite the fact that the total number of vacancies has not been filled so far, the performance of the department has been able to reach the expected level in the year 2021 with proper human resource management.

6.3 Human Resources Development

Many of the planned training programs were not implemented, as the country-wide Covid 19 global epidemic had not abated in the previous year as well as in 2021.

However, in the year 2021, the employees were directed to the following programs/courses which have a direct relation to the human resource development of the department in accordance with the health care practices prescribed for the individuals and small groups by avoiding large groups training programs.

Name of Program or Diploma	Number of trained persons	Duration of the Program	Overall Investment (Rs'000)		Nature of the Program (Local and Foreign)	Output / Acquired Knowledge
			Local	Foreign		
English Diploma Course	01	2021/2022	40,000.00	-	Local	Improvement of the English language proficiency.
Duty, Hospitality and Ethics Training Program for Drivers and Office Employee Assistats (O.E.A.)	07	2021.03.27	25,189.00	-	Local	Improvement of the quality of the service of O.E.A. and the drivers.
Chartered Human Resource Management Course	01	2021.06.3–2021.07.31	165,000.00	-	Local	Improvement of the knowladege and skills on human resource management.
Course in Effective Money Management Under Financial Stress (SARTTAC) Online	02	2021.08.02-2021.08.06	-	-	Foreign	Awareness on how to conduct financial management and planning in the insufficient amidst the stressful economic situation during the covid 16 pandemic.
Masters Degree in Development Studies (MDS)	01	2021/2022	120,000.00	-	Local	Obtain a Masters Degree in Development Studies.

6.3.1 - Duty, Hospitality and Ethics Training Program for Drivers and Office Employee Assistants (O.E.A.)

The Department recognized the need to update the awareness of drivers and office assistants about the institutional process, hospitality and ethics.

Accordingly, a training programme on Duties, Hospitality and Ethics was organized and conducted with the contribution of the resources of the Department for drivers and office employee assistants.

6.3.2 - Online programs attended by the Department

An online training session has been conducted to strengthen the implementation of United Nations Security Council Resolution 1540 (UNSCR 1540) in South Asia, which was organized by the Asia-Pacific Regional Center for Peace and Disarmament of the United Nations. Supporting documents and video programs were provided to understand those lectures more effectively. Five officers of the Department participated in this program.

Chapter 7 - Conformity Report

No	Applicable Requirement	Compliance Status (Compiled / Not Compiled)	Brief Explanation for Non Compliance	Corrective Actions Proposed to Avoid Non-Compliance in Future
1	The following financial statements / accounts have been submitted on the due date.			
1.1	Annual Financial Statements	Compiled		
1.2	Advance to Public Officers Account	Compiled		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not relevant		
1.4	Stores Advance Accounts	Not relevant		
1.5	Special Advance Accounts	Not relevant		
1.6	Others	-		
2	Maintenance of books and documents (F.R.445)			
2.1	Fixed assets register has been maintained and update in terms of Public Administration 26/7/2018	Compiled		
2.2	Personal emoluments register / Personal emoluments cards has been maintained and update	Compiled		
2.3	Register of Audit queries has been maintained and update	Compiled		
2.4	Register of Internal Audit reports has been maintained and update	Compiled		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Compiled		
2.6	Register for cheques and money orders have been maintained and update	Compiled		
2.7	Inventory register has been maintained and update	Compiled		
2.8	Stocks Register has been maintained and update	Compiled		

2.9	Register of Losses has been maintained and update	Compiled		
2.10	Commitment Register has been maintained and update	Compiled		
2.11	Register of Counterfoil Books (GAN20) has been maintained and update	Compiled		
03	Delegation of Functions for Financial Control (FR 135)			
3.1	The financial authority has been delegated within the institute	Compiled		
3.2	The delegation of financial authority Has been communicated within the institute	Compiled		
3.3	The authority has been delegated in Such manner so as to pass each transaction through two or more officers	Compiled		
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Compiled		
4	Preparation of annual plans			
4.1	The annual action plan has been prepared	Compiled		
4.2	The annual procurement plan has been prepared	Compiled		
4.3	The annual internal audit plan has been prepared	Compiled		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Compiled		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Compiled		
5	Audit Inquiry			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Not Compiled	Delay in response from sections due to Covid -19 pandemic.	making aware the officers to answer within a specific time period.
6	Internal audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the	compliance		

	Auditor General In terms of Financial Regulation 134(2) DMA/1-2019			
6.2	All the internal audit reports have been replied within one month	Not Compiled	Delay in response from sections due to Covid -19 pandemic.	making aware the officers to answer within a specific time period.
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub section 40(4) of the National Audit Act No. 19 of 2018	Compiled		
6.4	All the copies of internal audit Reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Compiled		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Compiled		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Compiled		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of 12 the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Compiled		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of	Compiled		

	Public Finance Circular No. 05/2016			
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Compiled		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Compiled		
9	Vehicle management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Compiled		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Compiled		
9.3	The vehicle logbooks had been maintained and updated	Compiled		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Compiled		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Compiled		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Compiled		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Compiled		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Compiled		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had	Compiled		

	been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month			
11	Utilization of provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Compiled		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Compiled		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Compiled		
12.2	A time analysis had been carried out on the loans in arrears	Compiled		
12.3	The loan balances in arrears for over one year had been settled	Not Compiled	Existing loan balance of a suspended officer	Taking further action regarding loan balances after receiving disciplinary orders.
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Compiled		
13.2	The control register for general Deposits had been updated and maintained	Compiled		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Compiled		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Not Compiled	Due to Covid -19 pandemic Decreased attendance of Officers	making aware the officers to prevent such a situation in the future.
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Compiled		
14.4	The balance of the imprest account Had been reconciled with the Treasury books monthly	Compiled		

15	Revenue Account			
15.1	The refunds from the revenue had Been made in terms of the regulations	Compiled		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Compiled		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Compiled		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Compiled		
16.2	All members of the staff have been issued a duty list in writing	Compiled		
16.3	All reports have been submitted to MSD in terms of their circular no. 04/2017 dated 20.09.2017	Compiled		
17	Provision of information to the public			
17.1	An information officer has been Appointed and a proper register of Information is maintained and updated in terms of Right To Information Act and Regulation	Compiled		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Compiled		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Compiled		
18	Implementing citizens charter			
18.1	A citizens charter / Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of	Compiled		

	Public Administration and Management			
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Compiled		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No. 02/2018 dated 24.01.2018.	Compiled		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Compiled		
19.3	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Compiled		
19.4	A senior officer was appointed and assigned the responsibility of Preparing the human resource Development plan, organizing Capacity building programs and Conducting skill development Programs as per paragraph No. 6.5 of the aforesaid Circular	Compiled		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the Audit paragraphs issued by the Auditor General for the previous years have been rectified	Compiled		

Conclusion Note

Due to the global outbreak of the Covid-19 epidemic, it was a major challenge for the government in stabilizing the Sri Lankan economy in this year. To control this situation, the government took various policy decisions and assigned a unique role to this Department for management of the economy.

Several Extraordinary gazette notifications were issued this year regarding import and export restrictions and bans on mitigating the pressure on the currency rate and encouraging domestic production to increase national production. It is a great achievement for our Department to be able to save a large amount of foreign exchange which is being attracted from Sri Lanka to foreign countries. At the same time, the local manufacturer were given the opportunity to promote their products, by making the desired market for their products secure.

Measures were taken to impose import control regulations on importation of chemical fertilizer, pesticides and herbicides with a view to safeguarding public health and increasing the use of organic fertilizers. It is a great honor for this department to be able to contribute to laying the foundations for a green economy through it.

In the face of the Covid-19 epidemic, we have made great progress in enabling the Department to continue its operations despite various obstacles and to provide better quality and effective service. It is noteworthy that the facility to submit applications for import and export control licenses to the Department through online system, registration of new importers and ease of payment through electronic methods which were offered to the clients this year.

In addition, the Policy Division introduces new models for approvals to make it easier for clients to perform their services more efficiently and accurately, and a HS Codes Guide has been compiled and published, to limit the content of all gazette notifications that have been published so far incorporating the relevant HS Codes, in order to avoid difficulties for their clients.

Also, the administration of the department has been successfully managed while maintaining high financial performance and keeping costs to a minimum. It has created a suitable working environment during Covid - 19 for employees in line with health guidelines.

Another significant task undertaken this year was to regulate the importation of mobile workshops by incorporating the new HS codes developed in accordance with the recommendations of the Committee on Public Accounts.

The department has also taken steps not to issue import licenses for environmentally harmful materials such as used clothes and used washing machines this year to protect human health and the environment, in line with the basic objectives of the Barzel Convention.

The Department wishes to make the necessary service enhancements in the year 2022 to provide a more quality and efficient service to their clients. It is our expectation next year that the Department will make the maximum contribution to the betterment of the country in line with the vision of the Department.