Performance Report

2020

Yapahuwa

Department of Archaeology
Sir Marcus Fernando Mawatha,
Colombo 07.

Annual Performance Report for the year 2020

Department of Archaeology
Vote No. :- 207

01.Chapter

Institutional Profile/Implementation Summery

1.1. Introduction

The Department of Archeology, was established under the Antiquities Ordinance No. 9 of 1940 to protect the Archaeological Heritage of Sri Lanka. This Department is one of the oldest departments in Sri Lanka and completed 130 years in July 2020 and the present activities of the Department are being carried out as per the Antiquities (Amendment) Act No. 24 of 1998. The Department of Archeology which was then under the purview of the Ministry of Housing, Construction and Cultural Affairs was functioned under the Ministry of Buddhasasana, Culture and Religious Affairs as per Gazette Notification No. 2153/12 dated 10.12.2019 and then under the Ministry of Defense as per Gazette Notification No. 2187/27 of 09.08.2020, and now it function under the State Ministry of Heritage, Performing Arts and Rural Artist Promotion as per the Gazette Notification No. 2202/25 dated 20.11.2020.

The institutional activities of the Department are carried out under the financial provisions under the Treasury Provisions and the General Deposit Account. Financial Funds of the Treasury was received by the Department under four Interim Accounts for the year 2020. Accordingly, The total allocation allocated to the Department for the year 2020 is Rs. 1.203.458 million , including Rs. 1,049.212 million as recurrent expenditure and Rs. 154.246 million as capital expenditure.

More than 400 projects were implemented at provincial and district levels, including archeological sites and projects, and registration, excavation, Epigraphy and Numismatics/ research, conservation and maintenance of archeological sites and monuments, promotion of archeological sites and monuments and public exhibition activities and special projects that have been in operation for many years under the Treasury Financial Provision for the year 2020. Conservation and maintenance of the Kanniya hot water well premises is carried out under the supervision of the Trincomalee District Secretariat with the necessary financial assistance provided by the Department.

Due to non-availability of funds under the Central Cultural Fund Allocation for the year 2020, the projects under the Central Cultural Fund Allocation were not implemented in the year 2020. The amount of financial assistance provided by external agencies for the year 2020 was Rs. 39.557 million and the number of projects implemented at district level was 45.

The Department was able to maintain a significant level of progress in the projects implemented under the Development Program for the year 2020 in fulfilling the mission of "Managing the Archaeological Heritage of Sri Lanka" by utilizing the financial allocations received by the department during the year more efficiently and effectively, coordinating the academic divisions of the department with the regional and district offices, despite the global epidemic situation of Covid-19 in the year 2020.

1.2. Vision, Mission and Objectives of the Institute

Vision

Proper management of overall archeological heritage and endowing it to the future generation

Mission

Act as the supreme institute and the main regulating organization responsible for the management of archeological heritage of Sri Lanka.

Objective

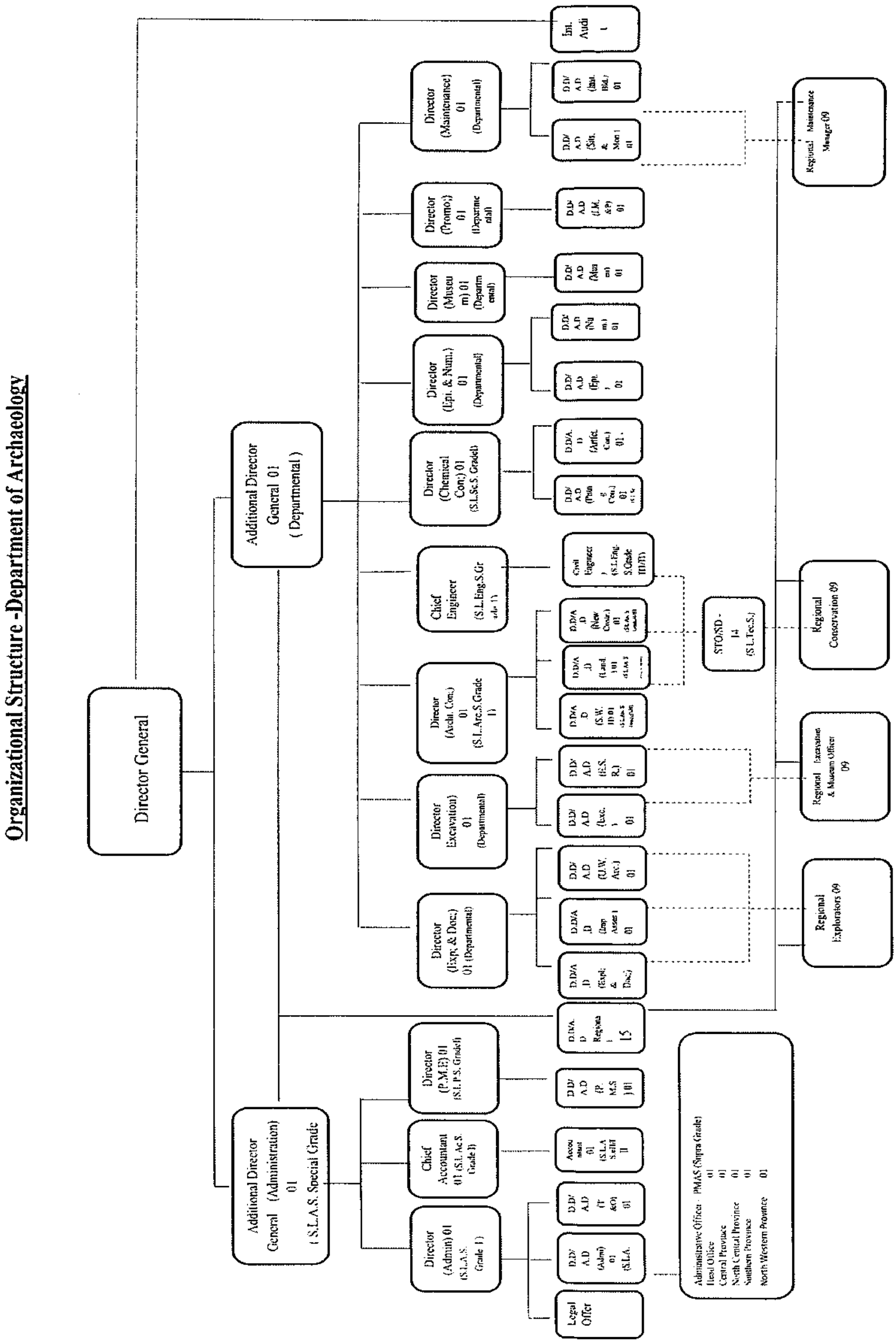
There are several objectives of the Department of Archeology in order to achieve the above Mission.

01. Promotion of Resource
    i). Human
    ii). Institutional
02. Protection of overall archeological heritage
03. Registration of archeological heritage
    i). Sites and monuments
    ii). Movable Artifacts
04. Enhancing public awareness on archeological heritage.
05. Conservation and maintenance of Archeological Sites/ Monuments and movable artifacts
06. Researches

1.3. Key Activities

1. Identification of archeological heritage of Sri Lanka.
2. Registration of movable and immovable archeological heritage is Sri Lanka.
3. Conservation, maintenance of archeological heritage in accordance with the disciplinary procedures and improvement of infrastructure facilities.
4. Implementation of Archeology Ordinance
5. Implementation of Cultural Property Act
6. Presenting archeological sites and monuments to the public
7. Conducting losses and damage evaluation surveys in respect of losses caused to place of archeological value when various developmental projects are carried out.

1.4. Organizational Chart



01. Admin	-	Administration
02. T & O	-	Training & Other
03. P.M.A	-	Project Operations & Assessment
04. P.M.S	-	Project Monitoring Supervision
05. Expl. & Doc.	-	Exploration & Documentation
06. Ipct. Asses	-	Archaeological Impact Assessment
07. U.W. Arc.	-	Underwater Archaeological
08. Exc.	-	Excavation
09. E.A.R.	-	Excavation Assessment & Research
10. Archi. Con.	-	Architectural Conservation
11. S.W.H.	-	Sites & World Heritage
12. Land	-	Landscaping
13. New Constr.	-	New Constructions
14. Chemical Con.	-	Chemical Conservation
15. Pntng. Con.	-	Painting Conservation
16. Artfct. Con.	-	Artefact Conservation
17. Epi. & Num.	-	Epigraphy & Numismatics
18. Epi.	-	Epigraphy
19. Num.	-	Numismatics
20. Promo.	-	Promotions
21. I.M.& P.	-	Information Monitoring & Publications
22. Site & Mon.	-	Site & Monuments
23. Ins. Bld.	-	Institutional Buildings
24. STO/SD	-	Senior Technical Officer / Senior Draughtmen
25. DD / AD	-	Deputy Director / Assistant Director
26. S.L.A.S.	-	Sri Lanka Administration
27. SL.Ac.S	-	Sri Lanka Accounting services
28. S.L.Eng.S.	-	Sri Lanka Engineering services
29. S.L. Arc.S.	-	Sri Lanka Architectural Services
30. SL.Sc.S.	-	Sri Lanka scientific Services
31. P.M.A.S.	-	Public Management Assistant Services
32. SL.T.cc.S	-	Sri Lanka Technical services

1.5. Main Divisions / Provincial and District offices under the purview of the Department

➢ Main Divisions under the purview of the Department

Academic Divisions

- Research and Registration Division
- Excavation Division
- Museum Division
- Architectural Conservation Division
- Chemical Conservation Division
- Epigraphy and Numismatics Division
- Maintenance Division
- Promotional Division
- Media division

Non Academic Divisions

- Accounting Division
- Administrative Division
- Project operation and Evaluation Division
- Legal Division

➢ Provincial and District Archeological Offices under purview of the Department

- **Western Province**
- **Central Province**
- **Southern Province**
  - Galle/Matara districts
  - Hambanthota
- **Northern Province**
  - Jaffna/ Kilinochchi District
  - Mannar/ Mulativ Districts
- **North Western Province**
- **North Central Province**
  - Anuradhapura District
  - Polonnaruwa District
- **Uva Province**
  - Badulla District
  - Monaragala District
- **Sabaragamuwa Province**
  - Kegalle District
  - Rathnapura District
- **Eastern Province**
  - Ampara/Baticaloe Districts
  - Trincomalee District

- **Zonal Offices under the purview of Provincial Offices**

1.	**Western Province**	□ No. 01	-	Kotte Zone
	Colombo/Gampaha/Kaluthara	□ No. 02	-	Colombo Zone
		□ No. 03	-	Udugampola Zone
		□ No. 04	-	Gampaha Zone
		□ No. 05	-	Pathahawatta
		□ No. 06	-	Ganeuda
2.	**Central Province**	□ No. 01	-	Sigiriya
	Kandy/Nuwara Eliya/Matale	□ No. 02	-	Dambulla
		□ No. 03	-	Menikdena
		□ No. 04	-	Moragahakanda
		□ No. 05	-	Nalanda Gedige
		□ No. 06	-	Matale
		□ No. 07	-	Harispaththuwa
		□ No. 08	-	Knady
		□ No 09	-	Yatinuwara
		□ No. 10	-	Udunuwara
		□ No. 11	-	Kundasalaya
		□ No. 12	-	Hanguranketha
		□ No. 13	-	Kothmale
		□ No. 14	-	Nuwara Eliya
3.	**Southern Province -**	□ No. 01	-	Hikkaduwa
	Galle/ Matara district	□ No. 02	-	Galle
		□ No. 03	-	Kadawath Sathara and Galle Fort
		□ No. 04	-	Matara
		□ No. 05	-	Kamburupitiya
4.	**Southern Province -**	□ No. 01	-	Katuwana
	Hambanthota District	□ No. 02	-	Kasagala
		□ No. 03	-	Hambanthota
		□ No. 04	-	Tissamaharama

5.	**Northern Province -**	☐	No. 01	-	Jaffna
	Jaffna/ Kilinochchi District	☐	No. 02	-	Islands
		☐	No. 03	-	Walikamum
		☐	No. 04	-	Wadamarachchi
		☐	No. 05	-	Thenwarachchi
		☐	No. 06	-	Kilinochchi
6.	**Northern Province -**	☐	No. 01	-	Vawniya
	Mannar/ Mulativ/ Vawniya Districts	☐	No. 02	-	Mulativ
		☐	No. 03	-	Mannar
7.	**Northern Province**	☐	No. 01	-	Puttlam
	Kurunegala / Puttlam	☐	No. 02	-	Thonigala
		☐	No. 03	-	Chilaw
		☐	No. 04	-	Jaffna 01
		☐	No. 05		Yapahuwa 02
		☐	No. 06	-	Arankele
		☐	No. 07	-	Kurunegala
		☐	No. 08	-	Panduwasnuwara
		☐	No. 09	-	Dambadeniya
		☐	No. 10	-	Hasthikuchchi
8.	**North Central Province**	☐	No. 01	-	Padaviya
	Anuradhapura District	☐	No. 02	-	Kiralagala
		☐	No. 03	-	Mihinthalaya
		☐	No. 04	-	Negenehira Nuwara Gam Palatha
		☐	No. 05	-	Holy City
		☐	No. 06	-	Thanthirimalaya
		☐	No. 07	-	Manakanda
		☐	No. 08		Ritigala
		☐	No. 09	-	Upulwehera
		☐	No. 10	-	Medawachchi
		☐	No. 11	-	Thambuththegama

	☐ No. 12	-	Nochchiyagama
	☐ No. 13	-	Ethulnuwara
9. **North Central Province**	☐ No. 01	-	Polonnaruwa
Polonnaruwa District	☐ No. 02	-	Medirigiriya
	☐ No. 03	-	Namalpokuna
10. **Uva Province**	☐ No. 01	-	Nagadeepaya
Badulla District	☐ No. 02	-	Badulla
	☐ No. 03	-	Diyathalawa
11. **Uva Province**	☐ No. 01	-	Galabedda
Monaragala District	☐ No. 02	-	Maligawila
	☐ No. 03	-	Bibila
	☐ No. 04	-	Buduruwagala
12. **Sabaragamuwa District**	☐ No. 01		Danagirigala
Kegalle District	☐ No. 02		Deliwala
	☐ No. 03		Kegalle
	☐ No. 04		Seethawaka
13. **Sabaragamuwa Province**	☐ No. 01		Rathnapura
Rathnapura District	☐ No. 02		Maduwanwela
	☐ No. 03		Budugala
14. **Eastern Province**	☐ No. 01		Padiyadora
Ampara/ Baticaloe Districts	☐ No. 02		Owagiriya
	☐ No. 03		Deegawapiya
	☐ No. 04		Samanthure
	☐ No. 05		Lahugala
15. **Eastern Province**	☐ No. 01		Gomarankadawala
Trincomalee District	☐ No. 02		Trincomalee
	☐ No. 03		Seruwila

1.6. Institutes / Funds existing under the Department

- **Financial provisions allocated for the year 2020 and the progress (as at the date of 31.12.2020)**

		Provisions (Rs.Mn.)		Progress (Rs.Mn.)	
		Capital	Recurrent	Capital	Recurrent
Program 01	**207 - 01 - 01**	7.598	235.960	4.769	212.694
Program 02	**207 - 02 - 02**	146.648	813.252	84.119	793.542
		154.246	**1,049.212**	**88.888**	**1,006.236**
				57%	**96%**

- **Provisions allocated from Central Cultural Fund for the year 2020 and progress (as at the date of 31.12.2020)**

Year	Provisions (Rs.Mn.)	Progress (Rs.Mn)	(%)
2017	232.945	170.111	73%
2018	370.706	69.586	19%
2019	344.896	43.936	13%
2020	-	-	-

- **Provisions allocated from external institutes and Aids for the year 2020 and the progress (as at the date of 31.12.2020)**

Year	Provisions (Rs.Mn.)	Progress (Rs.Mn)	(%)
2018	48.304	6.832	14%
2019	68.799	2.597	04%
2020	39.557	11.136	28%

Note:- Provisions of Central Cultural Fund and aids from external institutes will be effective for the ensuing years also.

1.7. Information of foreign funded projects

1. a) Name of the project :- Development of Rajagalathenna Archeological site
   b) Contributing Agency :- American Fund
   c) Project estimated expenditure :-

   Projects related to this year were not implemented due to a problem in the process of contracts to be made between the University of Sri Jayewardenepura and the Department of Archeology related to the projects.

   (The amount received for the project for the year 2020 was – Rs.M.5.257)

   d) Duration of the project :- 2017 – 2022

02.Chapter

Progress and Future Vision

2.1 Special accomplishments, challenges and future targets

Financial Provisions allocated for the years of 2019 - 2020 and progrss

		2019				2020			
		Provisions Rs.M.)		Progress (Rs.M.)		Provisions (Rs.M.)		Progress (Rs.M.)	
		Capital	**Recurrent**	**Capital**	**Recurrent**	**Capital**	**Recurrent**	**Capital**	**Recurrent**
Program	**207 - 01 - 01**	11.30	200.50	8.86	196.32	7.60	235.96	4.77	212.69
Program	**207 - 02 - 02**	100.70	764.50	76.83	762.26	146.65	813.25	84.12	793.54
		112.00	**965.00**	**85.69**	**958.58**	**154.25**	**1049.21**	**88.89**	**1006.24**
				77%	**99%**			**57%**	**96%**

Note:- **Capital progress after reduction of savings of 25% (Rs.M. 28.00) in terms of National Budget Circular No. 5 / 2019**

	84.00	**85.69**	**102%**
Overall Financial Progress	**1,049.00**	**1,044.27**	**100%**

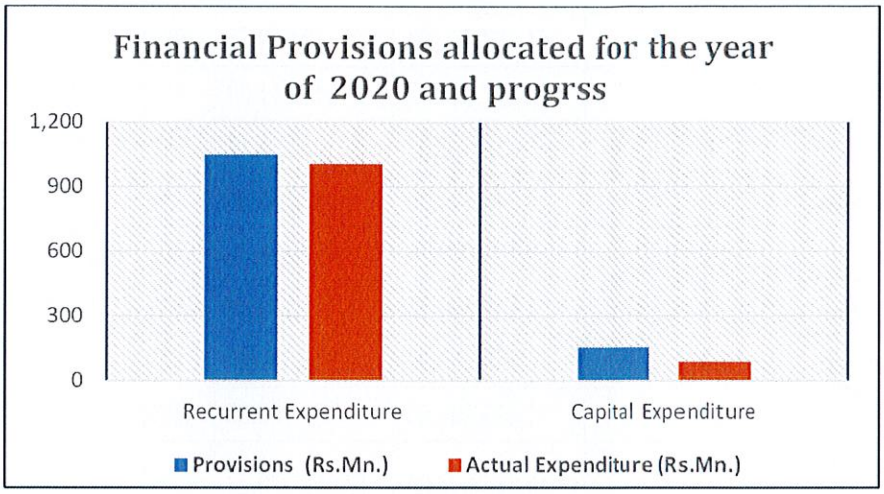
The number of (estimated) projects planned to be implemented at the provincial and district level on quarterly basis under the financial provisions allocated in respect of the interim accounts in the year 2020 is 407. Out of the estimated number of projects in the year, only about 200 projects could be completed due to the economic and normal functioning of the country did not recover for a significant period of time the global epidemic of Covid-19 throughout the year 2020, prioritizing existing projects and restricting the implementation of new projects due to unfavorable financial constraints, delays in many projects due to difficulties in directing relevant workers to local workplaces during the period when inter provincial travel restrictions were in effect as well as inputs and other supplies in the construction sector were limited.

Financial provisions allocation for the year 2020 according to programs and progress

Programs	Expenditure description	Provisions Rs. Mn.	Actual Expenditure	Progress %
Progress 01 207-01-01	Recurrent	235.96	212.69	90%
General Administration	Capital	7.60	4.77	63%
	Sub Total	**243.56**	**217.46**	**89%**
Program 02 207-02-02	Recurrent	813.25	793.54	98%
Archeological Service	Capital	146.65	84.12	57%
	Sub Total	**959.90**	**877.66**	**91%**
	Total	**1,203.46**	**1,095.12**	**91%**

Total Provisions	Recurrent	1,049.21	1,006.23	96%
	Capital	154.25	88.89	57%
	Total	**1,203.46**	**1,095.12**	**91%**

Capital expenditure for the year 2020 was Rs. 88.89 million and the financial allocation for the year 2020 and a financial progress of 57% has been recorded when compared to Rs. 154.25 million. This is a 20% decrease when compared to the 77% (capital) growth recorded in 2019. Recurrent expenditure during the year was Rs. 1,006.23 million and the recurrent allocation for the year is 96% as a percentage of Rs. 1,049.21 million. Accordingly, the total expenditure for the year under review was Rs. 1,095.12 million, which is 91% of the total financial progress as compared to the total allocation of Rs. 1,203.46 million for the year 2020.



Despite the challenges faced in the year 2020, a special achievement could be achieved during the year as the exploration, excavation, conservation, maintenance, promotion and museum sectors were able to achieve the expected progress during the year. Accordingly, the overall physical progress of the projects implemented under the 2020 development programs was 64%. External provisions also played a significant role during the year. Amendments to the Antiquities Ordinance were also made in 2020.

The following statistics summarize the progress of the projects implemented by the academic divisions, regional and district offices jointly by the academic divisions and at the provincial / district level, making the most efficient and effective utilization of the financial allocations received by the Department.

Progress as per the Divisions (Summery) - 2020

Expenditure Vote	Division	Estimated amount	Projects that has been finalized	Amount allocated (Rs.)	Progress as at the date of 31.12.2020				Physical Progress
					Financial Progress (Rs.)	%	Financial Progress with Liabilities (Rs.)	%	
02 -02 -207 - 2509 (08)	Investigations	25	16	4,397,046.00	1,464,760.00	**33%**	2,386,089.28	54%	**71%**
	Excavations	6	2	2,984,450.00	1,359,498.63	**46%**	1,359,498.63	46%	**67%**
	Epigraphy	5	2	862,000.00	270,074.50	**31%**	752,545.00	87%	**69%**
02 -02 -207 - 2509 (09)	Architecture	42	14	44,188,599.60	17,312,979.55	**39%**	25,730,116.82	58%	**58%**
	Chemical	65	19	18,412,044.10	634,441.00	**3%**	3,168,890.75	17%	**54%**
		145	83	36,830,320.09	16,578,925.12	**45%**	19,071,226.98	52%	**76%**
01/ 02 -2001	Maintenance	9	3	3,247,490.00	2,287,236.35	**70%**	2,769,653.05	85%	**59%**
01/ 02 - 1303		21	6	8,962,092.25	3,857,681.34	**43%**	4,652,237.55	52%	**60%**
02 -02 -207 - 2509 (10)	Museums	34	32	2,554,869.25	1,151,169.29	**45%**	1,261,648.89	49%	**83%**
	Promotions	50	19	16,880,068.00	9,846,359.86	**58%**	11,328,618.75	67%	**55%**
	Media Unit	2	2	1,413,200.00	703,789.00	**50%**	703,789.00	50%	**60%**
02 - 02 -207- 2509 (5)	Conservation of Rajagalathenna	1	1	19,215,000.00	12,653,220.23	**66%**	12,653,220.23	66%	**55%**
02 -02 -207 - 2509 (12)	Conservation of Ritigala	1	1	3,000,000.00	2,845,209.00	**95%**	2,845,209.00	95%	**35%**
3 -02 -207 - 2509 (15)	Maintenance of Kanniya Hot Water Wells	1		2,600,000.00	Maintenance activities are carried out under the supervision of District Secretariat Trincomalee				
	Finnace			9,673,200.00	4,909,292.23	**51%**	4,909,292.23	51%	
	Administration			1,465,000.00	66,920.00	**5%**	66,920.00	5%	
Expenditure for the Third Quarter					11,863,148.08				
	Total	**407**	**200**	**154,246,402.46**	**87,804,704.18**	**57%**	**93,658,956.16**	**61%**	**64%**

Progress according to the Provinces and Districts (Summery) - 2020

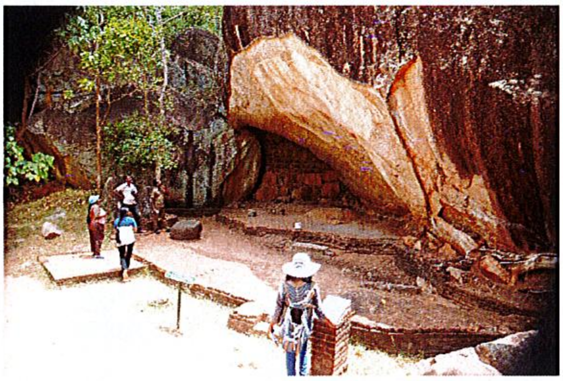
Division	Estimated amount	finalized projects	Reserved Amount (Rs.Mn.)	Progress as at the date of 31.12.2020				
				Financial Progress (Rs.Mn.)	%	Financial Progress with liabilities (Rs.Mn).	%	Physical Progress (%)
Western Province	21	10	3,728,214.50	2,063,297.23	**55%**	2,229,892.26	60%	**60%**
Central Province	41	26	11,082,562.47	7,855,209.26	**71%**	8,612,490.20	78%	**78%**
Southern Province (Galle/Matara)	26	15	3,033,669.60	1,756,541.41	**58%**	2,053,057.60	68%	**80%**
Southern Province (Hambanthota)	20	9	2,390,388.60	1,137,782.00	**48%**	1,678,716.00	70%	**71%**
Northern Province (Jaffna/Kilinochchi)	13	3	2,583,464.20	134,005.70	**5%**	291,628.70	11%	**62%**
Northern Province (Vawniya/Mannar/Mulativ)	8	3	4,741,046.50	1,360,030.89	**29%**	2,571,797.57	54%	**55%**
North Western Province	36	14	9,888,742.00	1,979,879.03	**20%**	5,256,412.92	53%	**64%**
North Central Province (Anuradhapuraya)	34	24	9,983,466.42	4,554,656.97	**46%**	4,588,958.25	46%	**75%**
North Central province (Polonnaruwa)	14	9	2,189,635.60	628,664.00	**29%**	1,534,381.50	70%	**73%**
Uva Province (Badulla)	17	9	4,399,780.80	1,739,074.66	**40%**	1,960,266.48	45%	**77%**
Uva Province Monaragala	16	13	3,189,899.25	752,195.00	**24%**	2,145,641.50	67%	**72%**
Sabaragamuwa province (Kegalle)	20	13	6,486,938.00	3,640,893.00	**56%**	4,037,932.40	62%	**67%**
Sabaragamuwa Province (Rathnapura)	21	8	8,724,171.00	2,574,182.50	**30%**	5,382,166.00	62%	**56%**
Eastern Province (Ampara Baticaloe)	23	13	12,444,552.50	5,605,779.90	**45%**	6,657,154.82	53%	**67%**
Eastern Province (Trincomalee)	14	8	1,016,145.00	237,116.00	**23%**	296,399.00	29%	**58%**
By main office	59	16	45,887,410.60	15,589,925.75	**34%**	19,235,181.95	42%	**49%**
Rajagalathenna Archeological Site	1	1	19,215,000.00	12,653,220.23	**66%**	12,653,220.23	66%	**55%**
Ritigala Archeological site	1		3,000,000.00	2,845,209.00	**95%**	2,845,209.00	95%	**35%**
Maintenance of Kanniya Hot Water Wells	1		2,600,000.00	Maintenance activities are carried our under the supervison of District Secretariat Trincomalee				
Finance			9,673,200.00	4,909,292.23	**51%**	4,909,292.23	51%	
Administration			1,465,000.00	66,920.00	**5%**	66,920.00	5%	
01 - 02 - 1303	21	6	8,962,092.25	3,857,681.34	**43%**	4,652,237.55	52%	**60%**
Expenditure for the third quarter				11,863,148.08				
	407	**200**	**154,246,402.46**	**87,804,704.18**	**57%**	**93,658,956.16**	**61%**	**64%**

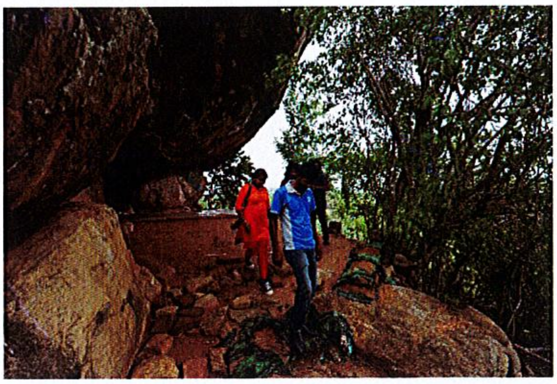
Several principal developmental projects carried out during the year 2020;

❖ Obtaining information of the Archeological site for E- Heritage Project

The project aims to collect information about the archeological site and release it to the public, covering the whole of Sri Lanka, through the development of an Internet Web App (Web App) and a Mobile App (Mobile App) for the promotion of tourism.

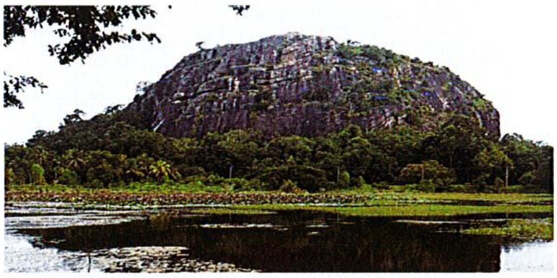
Investigation of Sigiriya

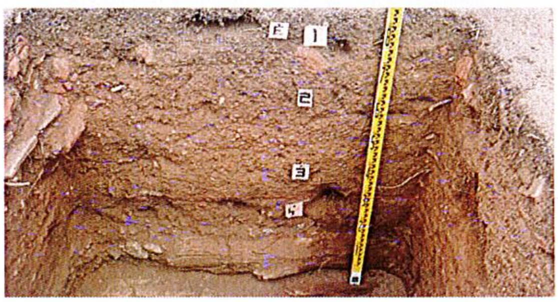




❖ Research Excavation of Yapahuwa

The main purpose of this excavation is to identify the regional variations of ancient pottery of the technical, artistic evolution and other utilities of the pottery from primitive times to the prehistoric era. Excavations carried out in several stages have uncovered pieces of pottery, tiles, coal, iron, iron, beads, arrow powder, etc., and soil samples have been taken from those sites for laboratory research. These projects are scheduled to be implemented in 2021 as well.





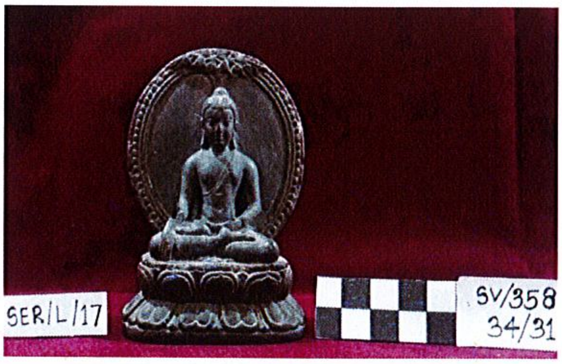
❖ Conservation of Ritigala Archeological Site

Prior to the commencement of conservation work in the year 2020, the site was cleared and the bund was repaired. The stones were then numbered according to their location, removed and re-packed in numerical order. Prior to laying the stones on the old Sakka wall, 80 cubic feet of concrete was laid to a size of 1 cubic foot. The construction of the wall was started using sakka stones and the step stones were laid on it. Also, 12 stairways lines and table line were conserved along the 80 feet long wall of the Ralapanawa West Wall. Although it was planned to conserve 30 feet of Ralapanawa in the last quarter, the site was cleared and numbered 100 feet due to rain. These conservation activities will be continued throughout the year 2021 also.

❖ Conservation of artifacts at Serunuwara Archeological Museum, Trincomalee.

Under this project, several antiquities including copper alloy coins, Buddha statues and a disc vessel kept for exhibition at the Serunuwara Archaeological Museum were conserved. After the reporting of this collection of antiquities, the conservation process was started and after the mechanical cleaning of the copper, the conservation work was completed by applying protective coatings.

Before Conservation



After Conservation

Before conservation

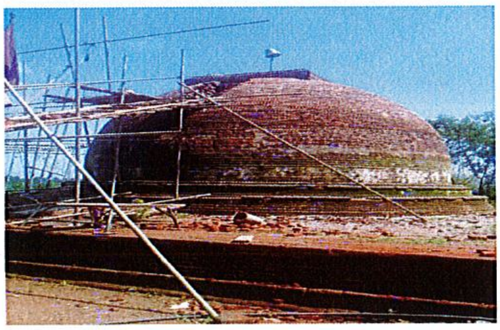
After Conservation

Before Conservation

After conservation

❖ Conservation of Sonuththara Dagoba

The decision taken before preserving it as a short Stupa was changed and it was estimated to construct the stupa as a full Stupa in the year 2020 at the request of the Chief Incumbent at the time of the completion of the conservation of the terraces *(Pesawa)* of the Stupa in the year 2020. Accordingly, the entire Stupa Garbha was constructed up and the square box was constructed up by the provisions received for the quarterly system. After setting up *Dewatha Kotuwa* , setting up the pinnacle and setting up the courtyard the task of whitewashing is remained.

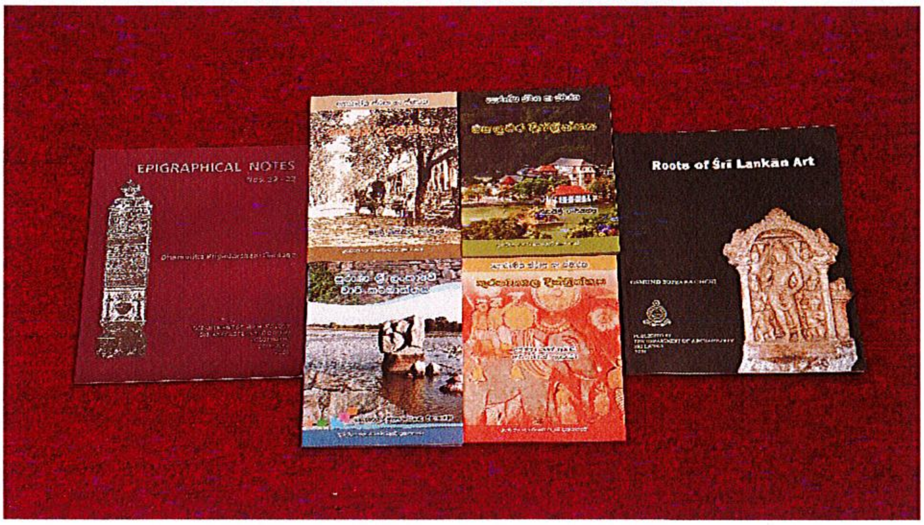


❖ Conservation of Dwelling House (*Awasagei*) of Gadaladeniya

The *Purageya* was built for the roof of the dwelling house and then all the tiles and rafters of the pitched roof covered with flaky roofing tiles (*Pethi Ulu*) were removed. The decayed rafters and beams were then replaced with new timbers and rafters and beams. Drains were made by placing planks on 4 sloping drain rails in the central courtyard and using GI plane sheets upon them. The roof was then covered with GI plane sheets and five new pinnacles were installed after the *Kumera* was applied to the semi-circular interlocking tiled roof.

Printing and publishing of Departmental publications.

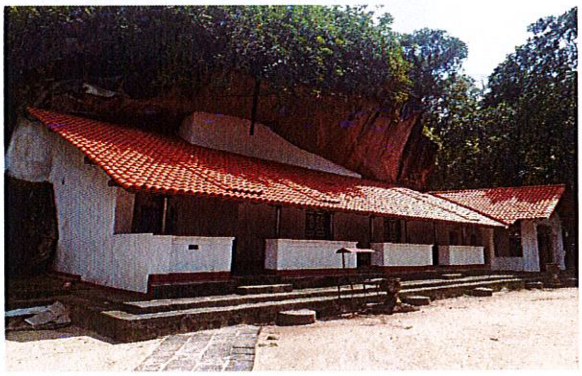
Ancient Irrigation Industry (Colombo, Kandy and Kurunegala District Book Printing), Professor Osmond Bope Arachchi's book called Roots of Sri Lankan Art, book called Epigraphical Notes 22-23 were printed under the Publications Printing and Publishing Program of the Department for the Protection of Heritage and the Advancement of Academic Knowledge through Public and Student Awareness in the Field of Archeology during the year 2020.



❖ Fixing boundary Posts in Chenkaladi Divisional Secretariat

The project to demarcate and erect boundary poles around the archeological sites in the Chenkaladi Divisional Secretariat Division in the Batticaloa District of the Eastern Province was launched in the year 2020. The project was initiated as a matter of urgency by the Presidential Task Force on the Preservation of Eastern Archaeological Heritage and as an Emergency Order of the Director General of Archeology. Around 480 boundary stones were placed under this project to cover the archeological sites in the Chenkaladi Divisional Secretariat.

Maintenance of Warakagoda Gallen Viharaya (Rock cave Temple)



Challenges and Future Vision

The purpose of heritage conservation is to preserve the heritage of the past and hand it over to the future while protecting it from the adverse effects of the present community. There is no other institution as facing challenges as the Department of Archeology, which is in charge of some 250,000 antiquities scattered throughout Sri Lanka.

Among the challenges and problems that the department usually faces,

- Problems faced in the competition for limited space between cultural heritage areas, growing populations and land use patterns. i.e. it is not possible to resolve the practical issues that arise in the maintenance of living cultures and the difficulty of surveying monuments and reserves of archeological value that are gazetted due to the limited space available within the legal framework.
- Weaknesses in security systems.
- Problems in maintaining living archetypes.
- Cultural problems in maintaining religious places.
- Unauthorized excavations due to superstitions and ignorance.
- The tendency to challenge the long-term survival of the field due to the lack of relationship between heritage and community. As a result, antiquities are at risk of theft and the damage to the antiquities and monuments is increasing day by day.
- The minimal capacity of the community in the knowledge and ability to participate in decision-making process and legal issues regarding involvement.
- Problems of institutional capacity, i.e. lack of financial and physical resources, relative lack of expertise, existence of vacancies of the approved staff and practical issues in obtaining recommendations for development activities that need to be done urgently should be considered.

The main role of the Department is to plan the future activities of the Department by successfully overcoming the challenges faced by the Department and strengthening the efforts made to achieve the objectives of the Department. Accordingly, the main themes under the vision and objectives of the Department are "Optimizing Archaeological Sites", "Taking actions to upgrade Archaeological Sites of Universal Significance to the status of World Heritage Site" and "Managing the entire Archaeological Heritage well and passing it on to future generations" by adhering to the national policies of sustainable development and Vistas of Prosperity and Splendor, while protecting the cultural and natural heritage of the country through programs identified through short-term and medium-term pilot plans.

2.2 Expected short- and medium-term measures to be taken in the future to improve the performance of the organization.

1. The most important contribution for the heritage conservation education is the involvement, encouragement and promotion of the community in the conservation process.

Organizing activities related to archeological sites with the participation of the community, school and university children, conducting programs to spread awareness on the subject of archeology, enhancing exhibitions and promotional activities for local / foreign tourists, establishment of a system to provide accurate knowledge and information to guides for prevention of providing fault information on national heritage and archeological sites among tourists. Establishment of information centers at archeological sites under this. Already 50 information centers have been set up. Fixing information boards for archeological sites, guide boards, security monuments, warning signs, promoting communication and promoting the release of information on archeological sites through the Internet portal in conjunction with ICTA, under the name of e - Heritage. The prime objective of this program is to create a "Digital Archaeological Encyclopedia" containing information on archaeological and historical sites and national heritage sites belonging to all ethnic groups and religions.

2. Identifying new archaeological field investigations and implement new research projects and publish the results.

3. Taking actions to Identify and gazette archeological reserves and protected monuments and collect accurate spatial data for heritage management.

4. To prevent theft of antiquities on a commercial scale, destruction of antiquities and to amend the laws necessary for the survival of the field.

5. Preservation of Archaeological Heritage

6. Preservation and maintenance of archeological sites and monuments and keeping them at exhibition level.

7. Quantitative improvement of sanitation and infrastructure facilities for local and foreign tourists visiting historical archeological sites without damaging the archeological sites.

8. Among the future activities to be achieved to enhance the overall performance of the Department are to promote the infrastructure of the Department and the regional offices, to increase the productivity of the Department by identifying academic activities and expanding the training opportunities and to minimize the problems related to the organizational role.

Development programs expected to be implemented in the year 2021

The following is a summary of the Treasury Financial Allocation with the Action Plan 2021, which includes development projects identified and prioritized in line with the National Policies to achieve the objectives of the Department and are expected to be implemented expeditiously.

Financial Provisions allocated for the year 2021

		Provisions Rs. Mn.	
		Capital	Recurrent
Program 01	207 - 01 - 01	13.000	281.650
Program 02	207 - 02 - 02	248.900	971.650
		261.900	**1,253.300**
Overall financial Provisions			**1,515.200**

Summary of Financial Provisions for General Administration and Archaeological Service for the year 2021

Capital Provisions (Projects in terms of Divisions)

Expenditure Head	Work Description	Rs.M.	Number of projects
Program - 01 (General Administration)			
	Improvement of Capital Assets and Rehabilitation		
207-01-01-2001	Buildings and Constructions	2.000	04
207-01-01-2002	Machines and Machinery	1.000	
207-01-01-2003	Vehicles	2.500	
	Capital Assets and acquisitions		
207-01-01-2102	Furniture and Officer equipment	3.000	
207-01-01-2103	Machine and Machinery	3.500	
	Capacity Building		
207-01-01-2401	Staff Training (Recruitment of Staff)	1.000	
	Sub Total	**13.000**	

Program - 02 (Archeological Service)			
	Improvement of Capital Assets and Rehabilitation		
207-02-02-2001	Buildings and Constructions	4.000	11
207-02-02-2002	Machines and Machinery	0.400	
	Capital Assets and Acquisitions		
207-02-02-2102	Furniture and Office Equipment	2.000	
207-02-02-2103	Machines and machinery	3.000	
	Capacity Building		
207-02-02-2401	Staff Training (Recruitment of Staff)	1.500	
	Sub Total	**10.900**	

207-02-02-05-2001	**Conservation of Rajagalathenna Archeological Site**	2.000	31
207-02-02-05-2509	**Conservation of Rajagalathenna Archeological Site**	51.000	
207-02-02-08-2509	**Investigation, Excavation and Research of Archeological sites and monuments.**	**18.000**	**78**
	i. Investigation and Registrations	11.000	51
	ii. Excavations	6.000	10
	iii. Epigraphy and Numismatics	1.000	17

207-02-02-09-2509	**Conservation and maintenance of Archeological sites and monuments**	**150.000**	**211**
	i. Architectural conservation	109.000	32
	ii. Chemical Conservation	4.880	32
	iii. Maintenance	36.120	147
207-02-02-10-2509	**Enhancement of Archeological sites and monuments and public exhibition**	**12.000**	**71**
	i. Promotions	7.900	33
	ii. Medias	0.600	01
	iii. Museums	3.500	37
207-02-02-12-2509	**Conservation of Ritigala Archeological Sites**	**3.000**	**01**
207-02-02-15-2509	**Maintenance of Kanniya Hot Water Wells** (This project is carried out by District Secretariat Trincomalee)	**2.000**	**01**
	Sub Total	**238.000**	**393**
	Total	**261.900**	**408**

Recurrent Expenditure (Maintenance)

Program 01 – General Administration			
207-01-01-1303	Buildings and Constructions	3.000	4
Program 02 – Archaeological Service			
207-02-02-1303	Buildings and Constructions	6.500	15

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Chief Accounting Officer   Accounting Officer   Head of the Department

03.Chapter

Overall Financial Performance for the year ended on 31st December 2020

3.1. Financial performance statement

ACA-F

Department of Archeology
Financial Performance Statement for the year ended on 31.12.2020

Budget 2020		Note	Actual 2020 (Rs.)	Actual 2019 (Rs.)	
-	Revenue Receipt		-	-	
-	Income Tax	1	-	-	ACA-1
-	Tax on national goods and service	2	-	-	ACA-1
-	Tax on International business	3	-	-	ACA-1
-	Non Tax Revenue and Other	4	-	-	ACA-1
-	Total Revenue Receipt (a)		-	-	
-	Non Revenue Receipts		-	-	
	Treasury Imprest		1,014,420,000	996,184,000	ACA-3
	Deposits		94,058,993	150,480,060	ACA-4
-	Advance Account		2,870,797	1,574,034	ACA-5/5(A)
-	Other Receipts		137,425,402	161,244,327	
-	Total of Non Revenue Receipts (b)		1,248,775,192	1,309,482,421	
-	Total of Revenue receipts and Non Revenue Receipts Revenue Receipts C = (a)+(b)		1,248,775,192	1,309,482,421	
	Deducted : Expenditure				ACA-2(ii)
-	Recurrent Expenditure			-	ACA-2(ii)
960,236,000	Salaries, Wages and other Employee Benefits	5	931,943,704	871,028,148	ACA-2(ii)
78,512,000	Other Goods and services	6	66,708,894	85,536,274	ACA-2(ii)

2,112,000	Subsidies, and Transfers	7	2,467,196	-	
5,952,000	Payment of interest	8	5,115,936	4,501,017	
-	Other recurrent expenditure	9			
1,046.812,000	**Total recurrent expenditure (d)**		**1,006,235,731**	**961,065,439**	
	Capital Expenditure				
7,741,000	Capital Assets Rehabilitations and Improvements	10	5,330,748	26,679,210	
5,635,000	Acquisition of Capital Assets	11	2,825,786	8,184,353	
-	Transfers of Capital	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	
1,465,000	Capacity Building	14	66,920	2,431,451	
139,405,000	Other Capital Expenditure	15	80,664,737	48,794,308	
154,246,000	**Total Capital Expenditure (e)**		**88,888,191**	**86,089,322**	
	Main Ledger Expenditure (f)		**123,634,683**	**232,054,155**	
	Deposit Payments		**100,211,421**	**186,526,230**	**ACA-4**
	Advance Payments		**23,423,263**	**45,527,925**	**ACA-5/5(A)**
	Total Expenditure (g) = (d+e+f)		**1,218,758,605**	**1,279,208,916**	
-	**Imprest as at the date of 31st December in 2020 (h) = (c-g)**		**30,016,587**	**30,273,505**	

3.3. Statement of Financial Status

ACA – P

Statement of financial Status as at the date of 31st December 2020

	Note	Actual 2020 (Rs.)	2019 (Rs.)
Non- Financial Assets			
Property plant and Equipment	ACA-6	1,098,814,212	1,095,988,427
Financial Assets			
Advance Accounts	ACA-5/5 A	96,989,808	102,939,342
Finance and things equal to finance	ACA-3	6,404,075	-
Total Assets		**1,202,208,095**	**1,198,927,769**
Net Assets / Mass			
Net Assets		1,078,458	875,564
Property Plant and Equipment reserve		1,098,814,212	1,095,988,427
Rent and Work Advance reserve	ACA -5 (b)		
Current liabilities			
Deposit Accounts	ACA-4	95,911,350	102,063,778
Imprest Balance	ACA-3	6,404,075	-
Total Liabilities		**1,202,208,095**	**1,198,927,769**

Accounts details and notes presented by the formats from ACA 2 to ACA 6 in the page numbers from 01 -33 and Accounts Note details given in the pages from 34-51 are the sections included in this Final Account. These Financial Statements have been prepared in accordance with the generally accepted accounting principles and more applicable accounting policies have been used as revealed by the Financial Statements hereto. We hereby certify that the numbers, relevant account notes and other accounts information given in the aforesaid final account have been reconciled with the Treasury Accounts Books, and those details are reconciled with those numbers.

....
Chief Accounting Officer
Name:
Designation:
Date:

K.A.D.R. Nishanthi Jayasinghe
Secretary
State Ministry of National Heritage,
Performing Arts and Rural Arts Promotion
4th Floor, "Sethsiripaya" - Stage II
Battaramulla.

....
Accounting Officer
Name:
Designation:
Date:

Prof. Anura Manatunga
Director General of Archaeology
Department of Archaeology
Sir Marcus Fernando Mawatha
Colombo 07

....
Chief Financial Officer/Chief Accountant/ Director (Finance) Commissioner (Finance)
Name:
Date: 25.02.2022

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3.4. Statement of Cash Flow

ACA - C

Statement of Cash Flow for the year ended on 31st December 2020

	Actual	
Cash flows generated from operational activities	**2020**	**2019**
	(Rs.)	**(Rs.)**
Total of Tax Receipts		
Fees, Surcharges, Fines and License Fees	-	-
Profits	-	-
Non Revenue Receipts	137,425,402	161,244,327
Revenue added on behalf of other Heads		
Imprest receipts	1,014,420,000	996,184,000
Cash flow generated from Operational Activities (A)	**1,151,845,402**	**1.157,428,327**
Deducted : Financial Expenditure		
Personnel emolument and operational expenditure	1,006,235,731	961,065,438
Subsidies and Transfers	-	-
Expenditure incurred in respect of Other Heads	23,612,512	31,273,506
Imprest covered to the Treasury	-	-
Cash Flows incurred for operational activities (B)	**1,029,848,243**	**992,338,944**
Net Cash Flow generated from Operational Activities (c)=(a)-(b)	**121,997,159**	**165,089,383**
Cash Flows generated from investment activities		
Interests	-	-
Dividends	-	-
Title Secession Provisions and Selling Physical Assets	-	-
Recovery of Sub – Loans	-	-
Recovery of Advances	2,870,797	1,574,034
Cash Flow generated from investment Activities (d)	**2,870,797**	**1,574,034**
Deducted : Financial Expenditure		
Construction of Physical Assets or Purchase and acquisition of other investments	88,888,190	85,089,322
Payment of advances	23,423,263	45,527,926
Total Cash Flow (e) spent for investment activities	**112,311,453**	**130,617,247**
Net Cash Flow generated from Investment Activities (F)=(D)-(E)	**109,440,656**	**(129,043,213)**
Net Cash Flow generated from Operations and Investment activities (G)=(C) + (F)	**12,556,502**	**36,046,170**
Cash Flows generated from Financial Activities		
Obtaining local loans	-	-
Obtaining foreign loans	-	-

Receipts of grants	-	-
Receipts of deposits	94,058,993	150,480,060
Total Cash Flow generated from Financial Activities (h)	**94,058,993**	**150,480,060**
<u>**Deducted : Financial Expenditure**</u>		
Settling local loans	-	-
Settling Foreign loans	-	-
Payment of deposits	100,211,420	186,526,230
Total Cash Flow spent for Financial Activities (A)	**100,211,420**	**186,526,230**
Cash Flow generated from Financial Activities (ඒ)=(ඍ)-(එ)	**(6,152,427)**	**(36,046,170)**
Net changes of cash (ඔ) = (උ) -(ඒ)	**6,404,075**	**No**
Initial Cash Balance as at the date of 01 January	**No**	**No**
Final Cash Balance as at the date of 31 December	**No**	**No**
	6,404,075	

3.5. Financial Statement Notes

- Financial Statement Notes have been submitted.

3.6. Performance of collecting Revenue

Revenue Code	Description of Revenue Code	Revenue Estimate (Rs.)		Collected Revenue (Rs.)	
		Initial Estimate	Final Estimate	Amount	Final revenue estimate As %

- **Not Relevant.**

3.7. Performance of utilizing allocated provisions

Type of Provisions	Allocated Provisions (Rs.)		Actual Expenditure (Rs.)	Utilized provisions as a percentage (%) out of the final provisions finished
	Initial Provisions	Final Provisions		
Recurrent	1,049,212,000	1,049,212,000	1,006,235,731	95%
Capital	154,246,000	154,246,000	88,888,190	57%
Total	**1,203,458,000**	**1,203,458,000**	**1,095,123,921**	**91%**

3.8 Provisions allocated to this Department/ District Secretariat/ Provincial Council as a representative of other Ministries / Departments in terms of F.R. 208.

Se.No.	Ministry/ Department from which provisions were granted	Objective of the Provisions	Provisions (Rs.)		Actual Expenditure Rs.	Utilized provisions as a percentage (%) out of the final provisions Provided
			Initial Provisions	Final Provisions		
01	District Secretariat Trincomalee	Maintenance of the premises Kanniya Hot Water Well	1,718,000	1,718,000	1,080,551	62%

3.9 Performance of reporting Non – Financial Assets

Asset Code	Description of the Code	Balance according to the Report of Board of Survey as at the date of 31.12.2020 (Rs.)	Balance according to the Report of Financial Status as at the date of 31.12.2020 (Rs.)	Due to be accounted in the future	Reporting Progress as a %
9151	Buildings and structures	138,320,748	138,320,748	-	-
9152	Machinery	48,993,464	48,993,464	-	-
9153	Land	911,500,000	911,500,000	-	-
9154	Intangible Assets				
9155	Biological Assets				
9160	Work which are being done				
9180	Assets let				

3.10. Report of the Auditor General **

National Audit Office

Director General,
Department of Archeology

Annual Detailed Management Audit Report in terms of Section 11 (2) of the National Audit Act No. 19 of 2018 on the Financial Statements of the Department of Archeology for the year ending on 31st December 2020.

The Financial Statement of the Department of Archeology as at 31st December 2020, the Financial Performance Statement for the year ended on that date and the Cash Flow Statement for the year ended on the 31st December 2020 were audited under my direction in accordance with the provisions contained in the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with the provisions of the National Audit Act No. 19 of 2018. This Report is issued in accordance with Section 11 (2) of the National Audit Act No. 19 of 2018 and the remedial action taken or consideration taken within 03 months from the date of this report in compliance with the provisions of Section 39 of the National Audit Act by the Accounting Officer should be reported to me. If there is a reason for the failure or inaction of any action or matter referred to in this report, it shall be communicated to me as well.

1.2 Comments on Financial Statements

1.2.1 Accounting deficiencies

(a) Capital Expenditure

Following observations are made

	Audit Observation	Recommendation	Comments of the Accounting Officer
(i)	The total net provision for 18 capital expenditure objects in the year under review was Rs.154,246,000 / - and the total actual expenditure was Rs.88,888,190, resulting in a savings of Rs.65,357,810 from the total net provision. Provisions made for capital expenditure had not been utilized effectively as it is only 42% of the total provision.	Provisions made for capital expenditure should be utilized for the intended purposes and action should be taken to achieve the desired targets.	Due to the island-wide spread of corona disease in the year 2020, many of the projects could not be carried out as expected due to the difficulty in sending employees locally (due to travel restrictions) to the department's locally implemented projects.
(ii)	Even though the total expenditure on the acquisition of furniture and office equipment and capital assets was Rs.717, 270 according to the financial statements, the value is overstated as Rs. 1,436,837, with an increase of Rs. 719,567.	Should be corrected as per the answer.	This change was due to the fact that the amount of Rs. 709,568 spent for purchasing machinery was recorded as for purchasing office equipment. I will discuss with the Treasury and correct.

(iii) in the report on movement of non-financial assets , while the total value of Rs. 2,108,516 for the machinery and equipment is understated as Rs. 1,388,949, with a decrease of Rs. 719,567, in the same report.	Should be corrected as per the answer.	This change was due to the fact that the amount of Rs. 709,568 spent for purchasing machinery was recorded as for purchasing office equipment. I will discuss with the Treasury and correct.
(iv) A total of Rs.80, 664,737, received from various parties under other capital expenditure and spent for exploration, excavation and conservation projects, was not included in the report on movement of non-financial assets.	Receipts for various projects from various parties should also be noted in the report on movements of Non-Financial Assets.	Even though antiquities had been revealed in excavations at certain occasions, they are still considered priceless. Accordingly, they are not recorded as non-financial assets.

(b) Advance Accounts to Public Officers

The following observations are made

Audit Observation	Recommendation	Comments of the Accounting Officer
(i) Even though the sum of the Single Balance Classification Summary at the end of the year under review is Rs. 96,377,512, no action had been taken to reconcile and settle the difference of Rs. 612,296 for more than 05 years since the balance of the control account was Rs. 96,989,808.	This difference should be checked and resolved as per the reply.	The difference as at 31 December 2020 is Rs.612,265.85. Action will be taken to check and resolve this difference.
(ii) The total outstanding debt balance due as on 31st December 2020 from the deceased, retired and suspended employees who are not currently in service in the Department was Rs. 5,289,100. Out of that value, the total was Rs. 1,620,953 which was outstanding balances for more than 05 years and no action had been taken to recover those balances.	Action should be taken to recover these arrears.	Action is being taken to recover this money.

(c) Deposits

The following observations are made

Audit Observation	Recommendation	Comments of the Accounting Officer
(i) Out of the provisions received for the activities of 92 projects during the period from the year 2014 to 2018, the total of balance of provisions remained ,which had not been settled, was Rs. 27,260,458 as at 31 December 2020.	Information should be obtained and action should be taken in terms of the Financial Regulations regarding non-operational projects.	Information has been requested from the Regional Assistant Directors and action will be taken in accordance with the financial regulations regarding projects that are no longer in operation.

(ii) Out of the funds received from Government Departments, Statutory Institutions, Private Institutions, Foreign Institutions as awards for 14 excavation, conservation, repair projects of Archaeological sites during the period from the year 2014 to 2018, a total amount of Rs. 14,463,670 had been withheld in the deposit account as at 31 December 2020 without settlement after implementation of the project activities.	It is appropriate to act according to the answer.	Information has been requested, and the money will be credited to the government revenue as per the financial regulation regulations.
(iii) An amount of Rs. 2,194,747 out of the payments of 17 construction and maintenance contracts for archaeological sites had been withheld as at 31 December 2020 without taking action for settlement.	It is appropriate to act according to the answer.	Upon receipt of the information requested, the money will be credited to the government revenue as per the financial regulations.
(iv) The balance of the Deposit Account No. 6000-0-0-13-0-119 in the Statement on Deposit Accounts as at 31 December 2020, according to the departmental books, is overstated by Rs. 35,000 compared with the balance of the Treasury Books as at the same date, and according to the departmental books of the deposit account number 6000-0-0-13-0-153, the balance was understated by Rs. 35,000 according to the treasury books as at the same date. This difference had not been identified and corrected.	Action should be taken to correct these public deposit account balances.	It will be corrected in due course.

(d) Property plant and equipment

Audit Observation	Recommendation	Comments of the Accounting Officer
Heritage assets of the department include ancient buildings and monuments, archeological sites, conserved areas, natural resources and artefacts. No action had been taken to disclose these invaluable assets in the financial statements in accordance with accepted accounting principles and accounting policy, nor to conduct a physical survey of these assets which had not been physically surveyed for many years.	Action should be taken to record non-financial assets in books and to disclose information about them in financial statements.	The value of antiquities cannot be overvalued and the value of monuments and other inherited assets cannot be recorded in financial statements.

(e) Imprest Account Balance

Audit Observation	Recommendation	Comments of the Accounting Officer
Even though the imprest account should be settled and the cash book balance should be remitted to the Treasury as at 31 December 2020 according to the Treasury Operations Guideline No. 06/2020 dated 30 November 2020, the balance of the cash book amounting to Rs. 6,404,075 as at the same date had been remitted with a delay up to the date 18 January 2021.	Action must be taken to settle the imprest according to the circular.	This amount has remained from the non-expenditure of money unexpectedly received in December to the deposit account.

(f) Non-compliance with Laws, Rules and Regulations

Audit Observation		Comments of the Accounting Officer	Recommendation
(i) In the public Finance Circular No. 01/2020 dated 28 August 2020. • Section 11	A survey of goods had been conducted in the year 2020 in 10 regional offices and those reports had not been submitted for audit	Action will be taken to complete the surveys and submit the reports as soon as possible.	According to this circular, annual surveys should be conducted and reports should be submitted.
• Section 13.2	Two dilapidated cars in Kotte Archeological Museum premises and 03 motor cars and 06 motor cycles in the premises of the Department Head Office had been decaying for many years without disposing as per the circular.	A special committee has been appointed for this purpose and immediate action will be taken to dispose of those vehicles.	Motor cars that cannot be used according to this circular should be disposed.
(ii) Guideline No. 04 of the Public Finance Circular No. 2/2020 dated 28 February 2020.	Debtor documents creditor documents had not been kept to up to date for the Public Officers' Advance B Account reconciliation Account.	The document have been maintained.	Debtor and creditor documents should be maintained in accordance with the circular.

2. Financial Review

2.1 Entering into liabilities and Commitments

Audit Observation	Recommendation	Comments of the Accounting Officer
In respect of 08 recurrent expenditure items, the total amount exceeding the budget allocation for those expenditure subjects was Rs. 2,762,182 had reached liabilities.	Action must be taken to reach the liabilities within the estimated provisions.	The liabilities have increased mainly due to the oldness of the departmental vehicles and the non-receipt of the annual allocation.

2.2 Utilization of Provisions made available by other Ministries and Departments

The following observations are made

Audit Observation	Recommendation	Comments of the Accounting Officer
(a) From the year 2018, the project activities had been carried out according to the estimates approved by the Ministry of Housing and Cultural Affairs, and the expenditure vouchers had been submitted to the Central Cultural Fund and the money had been reimbursed. However, despite the request of the Central Cultural Fund to reimburse the total expenditure of Rs. 38,064,351 made in year 2019 and 2020, the amount had not been reimbursed.	The financial provisions need to continue the work planned by these projects have to be collected.	The money requested from 04 December 2019 to 17 December 2020 has not been received so far. Its value is Rs. 38,664,351. The release of money to pay the bills has been delayed due to the loss of revenue received to the Central Cultural Fund.
(b) A total amount of Rs. 5,002,431 had been allocated by the Central Cultural Fund for the Pahiyangala Cave Project on 02 May 2017. The amount had not been used for the allocated purpose, and it had been used to pay for suppliers of materials for other projects, initiated under the contribution of the Central Cultural Fund, using a journal entry dated 09 October 2020.	The money allocated by the Central Cultural Fund should be used for the same purpose to which allocations are made.	Conservation, excavation, and maintenance had been carried out since the money received from the Central Cultural Fund could be used for the same.
(c) According to the letter dated 24 February 2020 of the Additional Secretary of the Ministry of Buddhasasana, Culture and Religious Affairs, the projects need to be implemented utilizing the funds of the Central Cultural Fund totaling Rs. 18,711,101 had been approved by the secretary of the Ministry. Even though it had been informed to	Action plans for these projects should be prepared as scheduled.	Preparation of the action plan has been neglected due to the improper functioning of the office work as a result of the corona epidemic situation. It will be prepared correctly in due course.

submit an action plan which includes physical and financial targets of the projects for the year 2020, no action plan had been prepared for these projects.		
(d) Conservation work on the Rajagalatenna Archaeological Survey had been commenced between the period from the year 2017 and 2022 under the assistance of American funds. Even though a financial contribution of Rs. 5.257 million had been received for this project in the year 2020, the relevant project had not been carried out during the year under review due to the problematic situation in the contractual process between the University of Sri Jayewardenepura and the Department of Archeology.	These projects which were to be completed in the year 2022 and it should be completed as planned.	The projects could not be completed as expected due to the Corona epidemic and the closure of the country.
(e) A sum of Rs. 1,500,000 had been awarded by a state corporation in the year 2015 to conserve frescoes and Sculptures in the Kelaniya Rajamaha Viharaya. Even though many years have passed by the year 2020, the outstanding balance of Rs.1,494,434 in the deposit ledger had been credited to the governments' revenue on 11 December 2020.	Money received from external agencies should be used for the purpose for which the relevant money had been awarded.	Even though answers had been called by the laboratory division, no answers had been received, and it is informed you that there is a delay in the conservation work of frescoes and sculptures in the Kelaniya Rajamaha Viharaya.

2.3 Operation of Bank Accounts

Following observations are made

Audit Observation	Recommendation	Comments of the Accounting Officer
(a) Even though cheques with a total value of Rs. 1,426,091 in the Current Account of the Department's Head Office had been issued as at 31 December 2020, the number of cheques that had not been submitted was 144. Even though the cheques had been issued according to the note on bank accounts in the financial statements for the year 2020, no information had been recorded that there were cheques that had not been submitted.	Details of these unclaimed cheques should have been mentioned in the relevant note.	These cheques had been credited to the public deposit account as personal addresses could not be found. Later, action will be taken according to the financial regulations and it will be credited to the government's revenue.

(b) The total value of unidentified receipts as at 31 December 2020 in the Head Office Current Account of the Department was Rs. 8,220,803. Those receipts had not been identified and action had been taken to prepare the bank reconciliation correctly. The total of those receipts was Rs. 697, 647 and 78 checks had been transferred to the Public Deposit Account on 31 December 2020 without identification. No balance had been identified for the day and no action had been taken to rectify the bank reconciliations.	Action should be taken to identify all the unrecognized receipts and prepare bank reconciliations correctly.	These will be identified and corrected when preparing bank reconciliations in March 2021.
(c) Deposits of Bank Current Accounts at Anuradhapura and Kandy Branches of the Department as at 31st December 2020 amounted to Rs. 14,300 worth of unresolved checks for more than 6 months.	Action should be taken in respect these expired checks in accordance with Financial Regulations.	I will act in accordance with the financial regulations regarding checks exceeding 06 months.

3. Operation Review

3.1 Failure to perform roles

Following observations are made

Audit Observation	**Recommendation**	**Comments of the Accounting Officer**
(a) Conservation and excavation work in the Pahiyangala cave premises under the Western Provincial Office of the Department had been suspended for about 9 years after the year 2012. According to the field inspections carried out by the Audit Division, surveys had not been carried out in the area around the cave, which covers an area of about 40 acres, and no boundary posts had been erected, and no search survey had been conducted and search record had been issued in connection with the cave.	Completion of the work, erection of boundary posts after surveying, and issuing of search record should be done as per the answer.	This development is scheduled to be completed before the estimated month of the year 2021.
(b) 28 projects had been implemented by all sections of the Department during the year 2020 under the Public Deposits	Action should be taken to achieve progress more than the progress achieved in the year 2020	The projects could not be completed as expected due to the spread of corona disease in

and with the donations of External Institutions. The physical progress of remaining 26 projects out of those 28 projects, except the 02 projects which had been implemented by the Exploration and Documentation Division and Architectural Conservation Division, was at a level less than 50 percent.	due to the presence of many workplaces regionally despite the spread of corona virus in the country during the year 2020.	the country and quarantine rules and travel restrictions.

3.2 Activities contrary to the main functions

Audit Observation	Recommendation	Comments of the Accounting Officer
The Jubilee Post at Pita Kotte Junction, which was established by the Department of Archeology for the conservation and protection of archeological sites and monuments, had been removed in the year 2020 for road maintenance. This monument, established in the year AD 1887, had been constructed without any documentation in the Pita Kotte Museum, and no measures had been taken to restore it even though the road maintenance work had been completed.	Action needs to be taken to reinstall as per the answer.	This jubilee post has been temporarily removed for road development and it has not been informed that the road development work has been completed yet. However, it will be definitely re-installed at the Jubilee Post Junction.

3.3 Projects implemented with local funds

Audit Observation	Recommendation	Comments of the Accounting Officer
The purpose of conserving the fort was to raise the fort wall belonging to the historical Kotte Kingdom, to carry out excavations, upgrading moats to exhibition level etc. The wall of the fort was covered with unauthorized constructions, soil, and trees, and about 2000 meters of the wall are conserved by now. Even though the Ministry of National Policies and Religious Affairs had allocated Rs. 9,500,000 for the conservation of the wall in the year 2020, its financial and physical progress was 22 percent and 55 percent, respectively since the total expenditure was Rs. 2,065,585 as at December 31.	It is advisable to act according to the answer. .	There were severe conservation obstacles. This wall should be excavated and conserved. It was also difficult to find laterite stones for this. The failure to achieve maximum performance in year 2018 and 2020 is also true according to the "Village Expenditure Book" also. Measures will be taken to avoid these situations in the due course.

3.4 Assets Management

Audit Observation	Recommendation	Comments of the Accounting Officer
Zonal offices had been set up to carry out the regional-level role of the department. It was observed that most of those zonal offices were housed in a Buddhist temple or public building amidst minimal office facilities. The top management had not taken steps to identify the places, where no adequate space and minimum office facilities were available for the officers in service in these offices and provided with the required facilities.	Action should be taken to provide necessary office facilities for the Regional Offices and Zonal Offices of the Department.	The infrastructure of these offices is minimal. There is also a need to relocate certain offices located in the temples. Action will be taken to provide necessary facilities for these offices.

3.5 Not replying for audit queries

Audit Observation	Recommendation	Comments of the Accounting Officer
The Accounting Officer had not responded to 02 audit queries issued based on the Financial and Financial Publications Audit Examinations for the year 2020.	Action must be taken to answer queries.	Unanswered.

3.6 Management weaknesses

Following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
(a) Declaring lands with national importance as Archaeological Reserves and implementing a proper programme to ensure its protection is an important role of the department. According to the inspections conducted by the Audit Division, only 11 lands of such national importance had been declared as reserves during the last 20 years.	Lands with national importance should be gazetted immediately as Archaeological Reserves in accordance with the provisions of the Act.	The process of declaring prohibited lands is in progress, and 11 illicit lands had been declared as reserved during the last 20 years.
(b) Antiquities in the area submerged in the reservoir were excavated and removed for the Yan Oya Reservoir Project, and it had been proposed to construct a museum to safely place those antiquities according to the damage assessment report prepared in this regard and the Department of	The need and capability of the construction of this museum should be explored and acted upon accordingly.	Unanswered.

Archeology had been informed to submit preliminary plans and estimates for the same. Due to the failure to prepare the preliminary plans and estimates for the construction of this museum, those antiquities had been stored in an unprotected manner in the Padaviya Archaeological Zonal Office.		
(c) It was observed that a large number of ancient coins, which are movable antiquities belonging to the Department, remain undocumented in the laboratory Division of the Epigraphy, Numismatics Division, and at the zonal offices.	Movable antiquities and coins should be documented immediately.	These coins have been handed over to the Department of Archeology for many years. It is proposed to formally preserve and document them in the future. Measures will be taken to document the coins in the zonal offices in due course.
(d) The ground floor of the main building, where the department's head office is located, has been idle for many years without being used for productive purposes.	The ground floor of the department needs to be used for a productive purpose.	Unanswered.

4. Human Resource Management

Audit Observation	**Recommendation**	**Comments of the Accounting Officer**
The approved staff for 84 posts in the Department was 4356 and the actual staff was 1879 as at 31 December 2020. Therefore, the number of vacancies was 2477. 39 vacancies out of them were at the executive level and they had been filled at the covering level. There were various barriers to recruitment for these vacancies, and it was observed that the existence of employee vacancies could be an obstacle to fulfilling the desired role.	Action should be taken to fill these vacancies expeditiously based on the recruitment procedure and the existing rules and regulations.	The approval of 1940 new posts has led to a large number of vacancies. There are various obstacles to fill these vacancies and steps are being taken to fill these vacancies.

K.K.V. Dharmasiri,

Additional Auditor General

For Auditor

Action has already been taken to rectify the deficiencies pointed out in the Auditor General's report on the financial statements for the year ended 31st December 2020 and I would like to inform you that steps will be taken to avoid such shortcomings in the future.

04. Chapter

Performance Index

4.1. Performance Index of the Institute (On the basis of Action Plan)

Special Index		Actual output as a percentage (%) of the desired output		
		100% - 90%	75% - 89%	50% - 74%
1	Number of conserved building units			√
2	Number of investigated archaeological sites		√	
3	Number of sites and monument site units maintained			√

05.Chapter

Performance of achieving Sustainable Development Goals (SDG)

5.1. Specify the identified Sustainable Developmental Goals concerned.

Strengthening the efforts to protect and conserve the cultural and natural heritage of the country.

The 03 Main Performance Indexes

1. Number of building units conserved.
2. Number of archeological sites investigated.
3. Number of sites and monument work units maintained.

Targets	Strategy / Objectives		Main performance Indexes	Progress of obtaining achievements to date		
				100% - 90%	75% - 89%	50% - 74%
1. Strengthening the efforts to protect and conserve the cultural and natural heritage of the country.	**1.1**	**Upgrading the Archaeological Sites of Universal Significance to World Heritage Site.**				
	1.1.1	Declaration of an Archaeological Site as a World Heritage Site by 2030.	Number of sites	The activities of this project are being carried out		
	1.2	**Optimization of archaeological sites through programs identified in pilot plans.**				
	1.2.1	Preparation and implementation of pilot plans - (05 per year)	Number of Archaeological sites			√
	1.3	**Increase the number of ancient archaeological monuments and sites to be investigated / gazetted**				
	1.3.1	Publication of protected monuments and reserves - (100 per protected monuments per year / 25 allotted areas)	Number of reserved monuments and sites			√
	1.4	**Organizing site related activities with the participation of community, school and university students. (15 per year)**	Number of sites			√
	1.5	**Programs to educate local and foreign people.**	Number	√		
	1.5.1	Conducting Mobile Exhibitions - (30 per year)	Number of exhibitions			
	1.5.2	Printing Books- (10 per year)	Number of books printed	√		
	1.5.3	Conducting Lectures - (100 per year)	Number of lectures conducted			√

Targets	Strategy / Objectives		Main performance Indexes	Progress of obtaining achievements to date		
				100% - 90%	75% - 89%	50% - 74%
1. Strengthening the efforts to protect and conserve the cultural and natural heritage of the country.	1.5.4	Production of video programs (25 per year)				
	1.5.5	Promotion of communication activities.	Number of programs			
	1.5.6	Purchasing Books for Libraries - (200 per year)	Number of books purchased			√
	1.5.7	Maintaining 28 museums.	Number of Museums	√		
	1.5.8	Improving the knowledge of tour guides.				
	1.6.	**Maintenance of antiquities and monuments. (About 200 per year)**				
	1.6.1	Preservation of archaeological sites and monuments and maintenance at exhibition level – 96 Zones (about 200 sites).	Number of monuments preserved, maintained and reconstructed		√	
	1.6.2	Maintenance of Archaeological Monuments - (50 per year)	Number of reconstructed monuments		√	
	1.7	**Implementation of archaeological research projects.**				
	1.7.1	Excavations - (10 per year)	Number of projects			√
	1.7.2	Field investigations and registrations - (20 per year)	Number of projects		√	
	1.7.3	Epigraphy and Numismatics (10 per year)	Number of projects			√
	1.8	**Departmental Infrastructure - (Location, Management, Physical Resources, Buildings, Office Tools)**				
	1.8.1	Construction of new laboratories - (1 per year)	Number of laboratories constructed			
	1.8.2	Maintenance of 1 Official Quarters	Number of official quarters maintained			√
	1.8.3	Office Storage Facilities and Construction of New Zonal Offices - (3 per year)	Number of zonal offices constructed			√
	1.8.4	Other - Maintenance of 100 buildings including head office, regional offices, circuit bungalows and museums.	Number of buildings maintained			√

Targets	Strategy / Objectives		Main performance Indexes	Progress of obtaining achievements to date		
				100% - 90%	75% - 89%	50% - 74%
1. Strengthening the efforts to protect and conserve the cultural and natural heritage of the country.	1.8.5	Providing ffacilities for all circuit bungalows (15)	Number of circuit bungalows		√	
	1.9	**Conservation of Archaeological Sites and Monuments.**				
	1.9.1	Architectural Conservation - (50 per year)	Number of conserved monuments			√
	1.9.2	Conservation of Ritigala Archaeological Site - (Banda Pokuna)	Percentage of conservations			√
	1.9.3	Chemical Conservation – (50 per year)	Percentage of monuments conserved			√
	1.9.4	Rajagalatenna Archaeological Site Conservation Project.	Percentage of conserved projects			√
	1.1	**Amendment of the Antiquities Ordinance (Taking action to amend the Antiquities Ordinance as and when required)**	Number of times the Act has been amended	√		
	1.11	**Creating a Digital Encyclopaedia of Antiquities.**	Amount of date collected			

5.2. Briefly Describe the accomplishments and challenges in achieving the Sustainable Development Goals.

There will be about 2,442 archeological monuments gazetted island wide, and a large number of archeological sites and monuments are still unidentified, by the end of 2020. Identifying, documenting, conserving, and maintaining archeological sites and monuments, and maintaining, and public exhibitions were carried out to some extent successfully, despite the COVID-19 epidemic throughout the year 2020 using limited resources and limited personnel and staff. Further, the work related to the amendment of the Act was largely completed by increasing the penalties and fines for the destruction of antiquities mentioned in the Archaeological Act which ensures the protection of antiquities. Around 862 persons have been arrested for destroying antiquities and fines amounting to Rs. 16.804.

Among the key challenges attempts to actively carry out development programs in view of the limited financial and physical resources, shortage of officers / staff and insufficient number of vehicles in the department and the COVID epidemic prevailing throughout the year 2020 could be pointed out.

06.Chapter

Human Resources Profile

6.1. Management of cadre as at the date of 31.12.2020

	Approved Cadre	Existing Cadre	Vacancies /(Surplus) **
Senior	54	15	39
Tertiary	56	24	32
Secondary*	812	574	188
Primary**	3,434	1,266	2,158

6.2. How the shortage of human resources had influenced the performance of the institution.

* 232 posts will be abolished after retirement.

** 20 posts will be subsided after retirement.

The approval of 1,865 new posts in PL - 01 grade shows a large number of vacancies. Although arrangements were made to recruit for these posts, those activities have been suspended. Vacancies will be filled by the Department of Multi-Purpose Development Task Force in the future.

However, targeted plans are implemented by covering the service requirement due to vacancies in each service category by lower grades.

6.3 Development of Human Resources

Local Trainings - 2020

Se. No.	Name of the Training Program	Number of employees trained	Period of the program	Overall Investment (Rupees)	Output/ Knowledge gained
1	Awareness program for departmental officers on how to implement awareness programs for school children / monks / Grama Niladharis.	42	On 28.08. 2020.	14,100.00	Having an understanding of the lectures given by the Department of Archeology on the manner in which lectures are given to school children / monks / the public on the conservation of archeological heritage.

* Contribution of the Training Programs for the performance of the institute

- As a department that carries out academic activities, it is necessary to provide local and foreign training as it is necessary to update the scholarly knowledge. Further, as employees have little knowledge, training should be provided on office procedures such as procedural rules, Establishment Code and Financial Regulations. Attitude development programs should also be conducted as an attitudinal change must be constantly built up to enhance the efficiency of performance of duties.

07.Chapter

Report of Conformity

No.	Requirement to be applied	Status of conformity (compliance/ Non-Compliance)	If noncompliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
1	**The following Financial Statements/ Accounts have been submitted on due date**			
1.1.	Annual Financial Statements	Compliance		
1.2.	Advance Account of Public Officers	Compliance		
1.3.	Business and Products Advance Account (Commercial Advance Account)	-		
1.4.	Stores Advance Accounts	-		
1.5.	Special Advance Accounts	-		
1.6.	Other	-		
2	**Maintenance of Books and Registers (F.R. 445)**			
2.1.	Update and maintenance of Fixed Asset Register in terms of Public Administration Circular No. 267/2018	Compliance		
2.2.	Update and maintenance of registers of personnel emoluments/ Personnel emoluments Cards	Compliance		
2.3.	Update and maintenance of the Register of Audit Queries	Compliance		
2.4.	Update and maintenance of Internal Audit Query Reports	Compliance		
2.5.	Preparing all the monthly accounts (CIGAS) and presenting them to the General Treasury on due date.	Compliance		
2.6.	Update and maintenance of the register of Cheques and Money Orders	Compliance		
2.7.	Update and maintenance of Inventory Register	Compliance		
2.8.	Update and maintenance of Stock Register	Compliance		
2.9.	Update and maintenance of Losses and damages register	Compliance		
2.10.	Update and maintenance of the register of Liabilities	Compliance		
2.11.	Update and maintenance of Counterfoil Register (GA - N20)	Compliance		

No.	Requirement to be applied	Status of conformity (compliance/ Non-Compliance)	If noncompliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
3	**Delegation of duties for financial control (R.R.135)**			
3.1.	Delegation of financial powers within the Institute	Compliance		
3.2.	Officers within the institute had been made aware on delegation of financial powers	Compliance		
3.3.	Delegation of powers had been made so as to grant approval for every transaction through two or more officers	Compliance		
3.4.	Taking actions under the purview of Accountants when government salary sheets software package is used, in terms of Public Accounting Circular No. 171/2004 dated 11.05.2014	Compliance		
4	**Preparing Annual Plans**			
4.1.	Preparing Annual Action Plan	Compliance (Preparing annual and quarterly plans)		
4.2.	Preparing Annual Procurement Plan	Compliance		
4.3.	Preparing Annual Internal Audit Plan.	Compliance		
4.4.	Preparing and forwarding Annual Estimate to the National Budget Department (NBD) on due date.	Compliance		
4.5.	Annual Financial Flow Statement had been submitted to the Department of Treasury Operations on due date.	Compliance		
5	**Audit Queries**			
5.1.	Answering all the audit queries on the dates prescribed by the Auditor general	Non-compliance	Delay in receiving answers from Regional Offices mostly.	
6	**Internal Auditing**			
6.1.	Preparing an internal auditing plan in consultation with the Auditor General at the beginning of the year, according to F.R. 134 (2) DMA/1-2019.	Compliance		

No.	Requirement to be applied	Status of conformity (compliance/ Non-Compliance)	If noncompliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
6.2.	Answers were given for every internal audit report within a period of one month.	Non - compliance	Delay in receiving answers from Regional Offices	
6.3.	Copies of all the Internal Audit Reports had been submitted to the Department of Management Audit, in terms of Sub Section 40(4) of National Audit Act No. 19 of 2018.	Compliance		
6.4.	Copies of all the internal audit reports had been submitted to the auditor General, as per F.R. 134 (4)	Compliance		
7	**Audit and Management Committees**			
7.1.	At least 04 Audit and Management Committees had been conducted within the relevant year, in terms of DMA Circular No. 1 – 2019.	Compliance		
8	**Asset Management**			
8.1.	Information on purchase and disposal of assets had been submitted to Comptroller General's Office, in terms of Chapter 07 of Asset Management Circular No. 01/2017.	Compliance		
8.2.	A qualified Coordinating Officer had been appointed for the implementation of provisions of the aforesaid circular and coordination purposes, and reported to the Comptroller General's Office, in terms of Chapter 13 of the aforesaid Circular.	Compliance		
8.3.	A Board of Survey had been conducted and respective reports had been submitted to the Auditor General on due date, in terms of Public Finance Circular No. 05/2016	Compliance (But due to the Covid epidemic it could not be carried out on the due date)		

No.	Requirement to be applied	Status of conformity (compliance/ Non-Compliance)	If noncompliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
8.4.	Surpluses, deficiencies and other recommendations revealed at the Board of Survey had been conducted during the prescribed period specified in the Circular.	Compliance (But due to the Covid epidemic it could not be carried out on the due date)		
8.5.	Condemned items had been disposed in terms of F.R. 772.	-		
9	**Management of Vehicles**			
9.1.	Daily running charts and monthly summery reports in respect of pool vehicles had been prepared and submitted to the Auditor General on due date.	Compliance		
9.2.	Condemned vehicles had been disposed within a period less than 06 months after condemning the vehicles.	Compliance		
9.3.	Updating and maintenance of Vehicle Log Books	Compliance		
9.4.	Taking action in respect of every vehicle accident in terms of F.R. 103, 104, 109 and 110.	Compliance		
9.5.	Rechecking of fuel combustion of vehicles in terms of the provisions of Chapter 3.1 of Public Administration Circular No. 2016/30 dated 29.12.2016	Compliance		
9.6.	Transferring full ownership of the log books of leased vehicles on completion of leasing periods	Compliance		
10	**Management of Bank Accounts**			
10.1.	Preparing Bank reconciliation statements and presenting them to the Audit on due date after certifying them.	Compliance		
10.2.	Settling dormant bank accounts taken ahead within the year under review or since preceding years	Compliance		
10.3.	Setting balances disclosed from bank reconciliation Statements and balances that had to be adjusted within a period of month.	Compliance		

No.	Requirement to be applied	Status of conformity (compliance/ Non-Compliance)	If noncompliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
11	**Utilization of Provisions**			
11.1.	Incurring expenses without exceeding the limit of the allocations provided	Compliance		
11.2.	After utilizing the allocated provisions, entering the remaining provisions in to liabilities at the end of the year without exceeding the limit in terms of F.R. 94(1)	-		
12	**Public Officers' Advance Account**			
12.1.	Compliance with the limits	Compliance		
12.2.	A time analysis had been made in respect of loan balances in arrears.	Compliance		
12.3.	Loan balances in arrears for a period of more than one year had been settled.	Compliance (But the debt balances of the officers who have left the service and been dismissed are being recovered.		
13	**General Deposit Account**			
13.1.	Action had been taken in respect of lapsed deposits in terms of F.R. 571	Compliance		
13.2.	Control Account existing for General Deposits has been updated and maintained.	Compliance		
14	**Imprest Account**			
14.1.	Balance of the cash book has been remitted to the Department of Treasury Operations at the end of the year under review.	Compliance		
14.2.	Ad hoc Interim Imprest had been settled within a month after the issue of ad hoc interim imprest in terms of F.R. 371.	Compliance		
14.3.	Ad hoc Interim Imprest had been issued so as not to exceed the approved limit as per the F.R. 371.	Compliance		
14.4.	Monthly reconciling of Treasury Books with the balance of imprest account,	Compliance		

No.	Requirement to be applied	Status of conformity (compliance/ Non-Compliance)	If noncompliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
15	**Revenue Account**			
15.1.	Repayment from collected revenue, in compliance with the relevant regulations.	Compliance		
15.2.	Collected income had not been credited to the Revenue without crediting them to Deposit Account	Compliance		
15.3.	Revenue in arrears had been reported to the Auditor General in terms of F.R. 176	Compliance		
16	**Human Resource Management**			
16.1.	The staff had been maintained within the approved cadre.	Compliance		
16.2.	Duty lists had been issued in writing to all the members of the staff.	Compliance		
16.3.	All the reports had been submitted to the Department of Management Services in terms of MSD Circular No. 04/2017 dated 20.09.2017.	Compliance		
17	**Providing information to the Public**			
17.1.	An Information Officer had been appointed and a Register of Information had been updated in terms of Right for Information Act and Regulations.	Compliance		
17.2.	Information of the Institute have been provided through web sites and facilities have been provided to give commendation/ allegations in respect of public about the institute, through web sites or options	Compliance		
17.3.	Reports have been submitted twice a year or a once a year in terms of Section 08 and 10 of Right for Information Act.	Compliance		
18	**Implementation of citizen Charter**			
18.1.	A citizen/ Client Charter had been compiled and executed in accordance with the Circular No. 05/2008 and 05/2018 (1) issued by the Ministry of Public Administration and Management.	Compliance		

No.	Requirement to be applied	Status of conformity (compliance/ Non-Compliance)	If noncompliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
18.2.	A system had been prepared by the institute for supervision and evaluation of compilation and implementation activities of Citizen/ Client Charter, as per Section 2.3 of the aforesaid Circular.	Compliance		
19	**Compilation of Human Resource Plan**			
19.1.	A Human Resource Plan had been prepared according to the format given in the Annexure 02 of the Public Administration Circular No. 02/2018 dated 24.01.2018	Compliance		
19.2.	A training opportunity of not less than a minimum period of 12 hours per annum for every member of the carder had been confirmed in the aforesaid Human Resource Plan.	Compliance		
19.3.	Annual Performance agreements had been signed for overall staff based on the format given in Annexure 01 of the aforesaid Circular.	Compliance		
19.4.	A senior officer had been appointed by assigning the responsibility of preparing a Human Resource Development Plan, Development of a Capacity Development Plan, and implementation of Skill Development Programs as per Section 6.5 of the aforesaid Circular.	Non - compliance	Responsibilities have been entrusted to the respective Heads of divisions.	
20	**Responding for Audit paragraphs**			
20.1.	Rectifying the deficiencies pointed out by the audit paragraphs issued by the by the auditor General for the preceding year.	Non - compliance	About 80% has been rectified.	