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செயலாற்றுகை அறிக்கை
Performance Report

2021

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புத்தசாசனம், மத மற்றும் கலாச்சார அலுவல்கள் அமைச்சு

Ministry of Buddhasasana, Religious & Cultural Affairs

Performance Report

2021

Ministry of Buddhasasana, Religious & Cultural Affairs

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Annual Performance Report for the year 2021

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Buddhasasana and Religious Division

Chapter 01- Institutional Profile / Executive Summary

1.1 Introduction.

The Government of Sri Lanka has a foremost responsibility to protect and nurture Buddhasasana as per the arrangements in Constitution of the Democratic Socialist Republic of Sri Lanka. Building a moral society based on equality for all other religions and coexistence with all religions and ethnic groups and making the necessary background for building a sustainable economy based on Buddhist values is the foremost role of this Ministry.

The projects are being implemented for the betterment of the clergy and towards the inter- religious and ethnic co-existence, development of sacred places and taking relevant actions regarding Buddhism, Christianity, Hinduism, Islam and other religions in this country, in line with the national policies pursued by the government according to the Vision of Prosperity Policy Statement for achieving this objective.

Accordingly, this performance report has been prepared with regard to the functions of the Buddhasasana, Religious Affairs Divisions and the functions of the Cultural Affairs Division among the functions of the ministry in 2021

1.2 Vision / Mission /Objective

Vision

"A Sustainably Developed Sri Lanka"

Mission

Preparing and implementing policies and programs required for creating a virtuous, disciplined society with religious co-existence and spiritual development from optimum utilization of resources with the participation of all the stakeholders based on teachings of all the religions with the priority for Buddhism.

Objectives

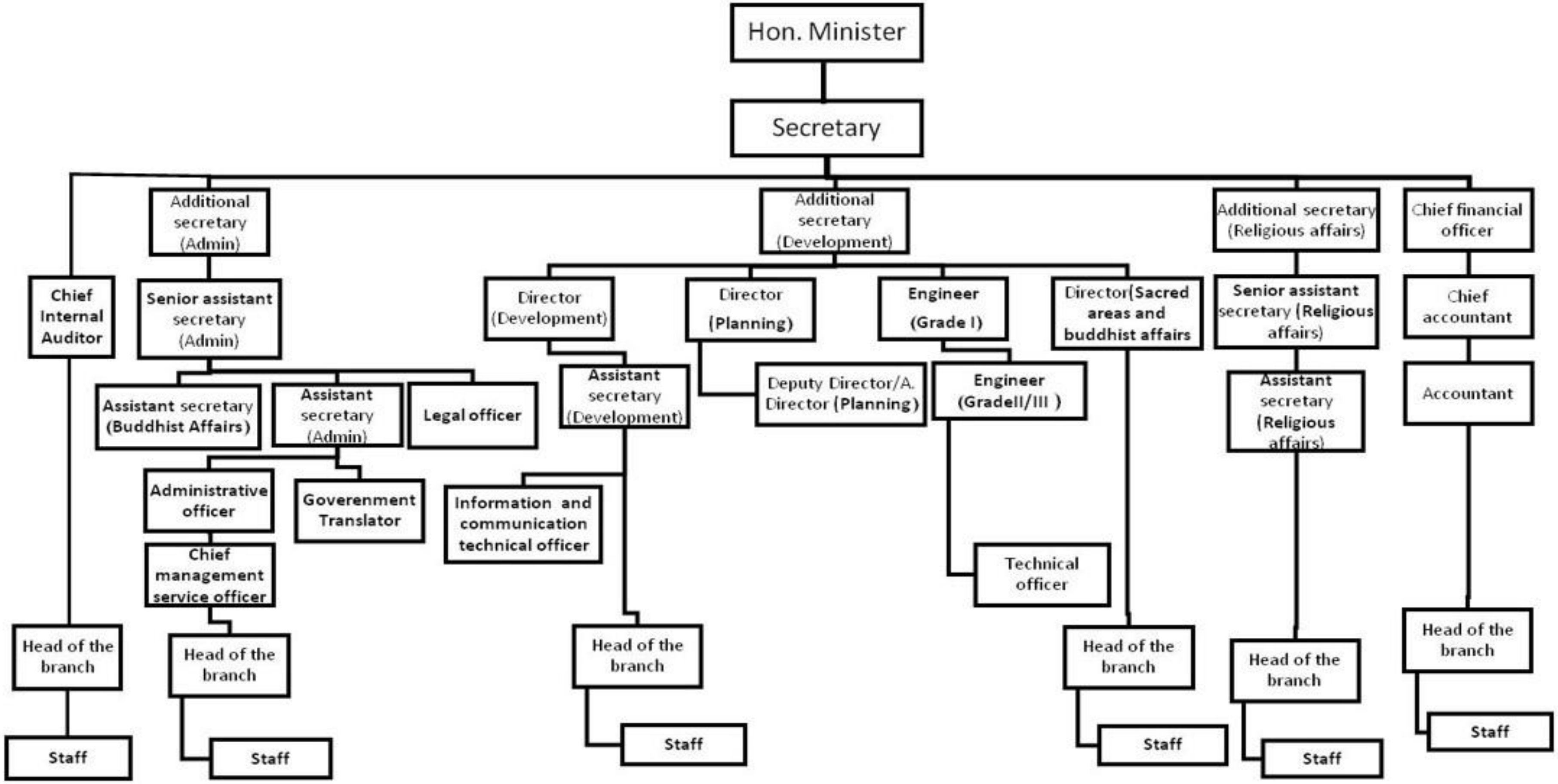
For working in coexistence with Hinduism, Christianity and Islam with giving priority to Buddhism in order to create a spiritually virtuous society

- Protecting and nurturing the Buddhasasana by giving priority to it.
- To build a moral society that can live in mutual understanding and co-existence with all religious and ethnic groups while protecting the rights offered to all the religions.
- Taking actions to enhance the monks who are responsible for safeguarding. the pure Buddhism of Theravada, with knowledge of Buddhist philosophy as well as other languages and technologies as well as the clergy of other religions with knowledge and spiritual qualities.
- Promoting a true Dhamma education through various religions and making the children moral citizens from an early and attitudinal development centering those relevant religious places.
- Creating the necessary background to build an economy based on religious values.
- To make all the citizens as individuals full of economic and spiritual development.
- Acting as a center of spreading the Theravada Buddhism at national and international levels.
- Taking necessary steps to preserve the ancient Buddhist and archaeological sites which are being destroyed by neglecting and gift those to the next generation.

1.3 Main Functions

- Formulating, implementing, following up and evaluating policies, programs and projects pertaining to the laws and regulations relevant for the subjects of the Buddhasasana and Religious section and the departments and statutory bodies under that section from the scope of Ministry of Buddhasasana, Religious and Cultural Affairs.
- Implementation, monitoring and following up of programs and projects appropriate for safeguarding, nurturing and promoting of the Buddhism.
- Implementing and directing appropriate programs and projects by the relevant institutions under the Ministry to safeguard and nurture other religions.
- Facilitating the promotion of Dhamma school education.
- Conservation and development of sacred areas.
- Preservation and development of places with archaeological value that are being destroyed.
- Preparing the environment relevant for making a fluent, respectful, skillful, versatile generation of Dharmadhara Dharmaduta Sangha with principles in accordance to Dharma that can bring Theravada pure Buddhism to the Western world.
- Implementing the decisions of the Supreme Advisory Board.
- Implementing programs and planning policies to propagate the Theravada Buddhism internationally.
- Conservation and development of Lumbini Sacred Area reserved for Sri Lanka in Nepal.
- Create an environment for all the communities to practice the religion they are willing.
- Preventing the establishment of unauthorized religious places.
- Operation, observation, implementation of guidelines, investigation and supervision of all the institutions relevant for this section.

1.4 Organizational Chart - Ministry of Buddhasasana, Religious and Cultural Affairs (Buddhasasana and Religious Division)



1.5 Departments under the Buddhasasana and Religious Affairs Division

- Department of Buddhist Affairs
- Department of Hindu Religious and Cultural Affairs
- Department of Muslim Religious and Cultural Affairs
- Department of Christian Religious Affairs
- Department Of Public Trustee

1.6 Funds under the Ministry

- Buddhasasana Fund

1.7 Foreign Aided Projects

- The name of the project : Construction of Performance Training Institute at Pallekele (Attached to the Temple of Sacred Tooth Relic)
- Contributing Agency : on the Memorandum of Understanding between the Government of India and the Government of Sri Lanka
- Institute of Enforcement Authority : Indian High Commission
- Contractor : Link Engineering Pvt. Ltd.
- Estimated cost : Indian aids Rs.M.123.8
  Government of Sri Lanka Rs.M 21.9
  (Payment of VAT) Rs.M 145.7

Total estimated cost (Rs. M.)	Expenditure to the date of 2020.12.31 (Rs. M.)	Allocation 2021 (Rs. M.)	Expenditure to the date of 2021.12.31 (Rs. M.)	Total expenditure to the date of 2021.12.31 (Rs. M.)	Physical progress (%)
123.80 21.90	76.26 6.08	48.00 9.30	34.33 5.27	110.59 11.36	83%
145.70	82.34	57.30	39.61	121.97	

***The expenditure mentioned to the date of 31.12.2021 is relevant for the progress from 2017 (the beginning of this project) till now.**

Chapter 2 – Progress and the Future Outlook

2.1 Progress of the projects and programs implemented in 2021 (to the date of 31st of December 2021)

Serial No.	Program /project	2021 budget allocation (Rs. M)	Blocked allocation (Rs. M)	Physical progress (%)	Financial progress to 31.12.2021 (Rs. M)	Special information
1.	Preservation and development of sacred areas	75.00	33.67	97.6	36.58	Bills in hand – Rs. M 4.2
2.	Under developed Dhamma school Development program	150.00	8.00	97.0	121.26	Bills in hand – Rs. M 11.23
3.	Under developed Temple Restoration program	250.00	-	95.78	225.23	Bills in hand – Rs. M 11.95
4.	Sustainable Punyagrama program	80.00	4.00	68.47	65.86	Bills in hand – Rs. M 2.28
5.	Initiating Pallekele Performance Training center attached to the Temple of Sacred Tooth Relic	9.30	1.80	83	5.3	Progress is minimal due to the failure of the contractor
6.	Construction of the Vidyalankara International Buddhist Conference Hall	48.076	-	100	43.57	Work has been completed up to the 5th stage. The actions are being taken to vest to the Vidyalankara Trust
7.	Program of promoting other languages and religious Co-existence	8.00	1.90	70	3.25	Completion of courses by the educational institutions was delayed due to the expansion of Covid-19 and problems occurred to hold the religious co-existence programs
8.	Including encyclopedia to the Internet	6.00	6.00	-	0.0	-
9.	Construction of the Dhamma school building at the St. Sebastian's Church in Katuwapitiya	66.00	-	17	11.72	-

2.1.1 Sacred Area Development Program

The Sacred area development is one of the main functions of this ministry. Accordingly, under the power vested for the Ministry of Buddhasasana, Gazette notifications are published to make the lands of specified sacred places as sacred areas for the preservation. Although the Minister of Buddhasasana had the powers to design and develop the sacred places at the beginning, points were not clearly submitted regarding this matter at the final ministerial revisal in this year.

Therefore, the lands that published as urban development areas by the Gazette under the section No 6(2) (B) and 21 (2) (B) of the Urban and Rural Development Ordinance of No 13 in 1946 (26th authority), are called as sacred areas. The assistance of the Department of Physical Planning and the Department of Survey is taken in these Considerable matters in identifying as a sacred area

- Religious importance
- Historical importance
- Archaeological importance
- Cultural importance
- Architectural importance
- Environmental importance
- Economical and social importance

A provision of Rs. M 75 was allocated for this project in 2021. Rs. M 33.67 has been blocked according to the cabinet approval and Rs. M 36.58 has been spent for the projects in 2021.

Improving the Vihara Mandira of Nagadeepa Raja MahaViharaya

Preparation of the toilet system for foreign pilgrims in Nagadeepa Raja MahaViharaya

Construction of the security fence of the Olaboduwa Raja Maha Viharaya

Renovation of the TampitaVihara of the Olaboduwa Raja MahaViharaya

2.1.1.1 State Vesak Festival – 2021

The State Vesak Festival 2021 was held at Nagadeepa Raja Maha Viharaya in the Velanai divisional secretariat of Jaffna District and this temple is destined to be declared as a sacred area in future. Simultaneously to that, the development works such as renovation activities of Vihara Mandira, construction of the toilet system for foreigners, construction of the toilet system for guests, construction of the side wall, reconstructions of Pothgul Vihara and Deva Mandira have been done by this ministry. Although Rs. M 15.72 has been provided, only Rs. M 12.73 has been spent for this.

2.1.1.2 Temples declared as sacred areas in 2021

I. Mampita Gallen Raja Maha Viharaya

2.1.1.3.State Poson Festival

The State Poson Festival of 2021 was held under the theme of ‘May the all in world be healed and well’ from 21.06.2021 to 27.06.2021 centralizing the Mihinthalaya sacred area. Simultaneously to this, Mihinthala Sathi Pirith chanting was held and the media sponsorship has been provided by Sri Lanka Rupavahini Corporation. The ministry of Buddhasasana, Religious and Cultural Affairs has been organized the program held centralizing the Mihinthalaya sacred area.

2.1.2 Underdeveloped Dhamma School Development Program

The Objective of this program is providing facilities to promote Dhamma school education. More attention has been paid to complete the sanitary facilities of Dhamma schools in 2021. Construction of Dhamma school buildings, reconstruction projects and projects of providing Dhamma school equipments also have been implemented. Totally 544 projects have been implemented including 301 projects of providing sanitary facilities, 152 projects of Dhamma school building construction and renovation, 91 projects of providing Dhamma school equipments with a coverage of 21 districts in 2021. The expenditure to the date of 31.12.2021 is Rs. M 121.26 for these programs. The bills in hand of Rs. M 11.23 is remaining to be paid in 2022 due to insufficient imprest

Construction of Sri Wimala Dhamma School Building in Madampagama Divisional Secretariat

Providing Dhamma school equipments for the Sri Bodhiraja Dhamma school of Kadawath Sathara divisional secretariat in Matara

2.1.3 Underdeveloped Temple Restoration Program

This is being implemented as a government contribution program to minimize the physical defects in temples in taking action to protect, nourish and promote the Buddhism. The temples are being named, representing all the divisional secretariat divisions under the recommendation of every divisional Shasanarakshaka Mandala and considering the requests in regard of temples proposed through the 'Gama Samaga Pilisadara' program and requests received by the Presidential Secretariat and Prime Minister's Office. And the appropriate temples are selected to be developed with contribution of the government on the recommendation of a committee under following criteria, considering the contribution for religious service from the temple and nature of the requirement.

Criteria

- Being a Temple or Dasasil Matha Arama registered in the Department of Buddhist Affairs with the ownership of land.
- Not having received aids from other sources during last 2 years.
- In situations of insufficient toilet facilities, water and electricity facilities, priority will be given to fulfill those needs.
- The aids will be given for monastery on the reasons such as not having enough space for bhikkus / silmatha in temples and existing buildings remaining in temporary or half permanent condition.
- Providing Dharmashala and Viharageya facilities for religious activities and Danashala facilities for those with insufficient Danashala

The expenditure to the date of 31.12.2021 is Rs. M 225.23. From this amount 498 projects relevant for temples in 24 districts could be developed. The bills in hand of Rs. M 11.95 are remaining to be paid in 2022 due to insufficient impress.

Construction of the Monastery of Tissa Temple in Jaffna

Renovation of the roof of the Dharmashala of the Sri Asokarama Temple in Udawelivititalawa

Construction of protective side wall of Sri Sasanalankara ancient temple in Udagama

Reconstruction of the monastery of the Sri Dhamma Pranitarama Temple at Kiriibbanwewa, Welioya, Mullaitivu

2.1.4 Sustainable Punyagrama Program

A Punyagrama is a village includes of human resources full of knowledge with values and developed personalities with spiritually great minds that avoid violence and alcohol to live with good health, nourishment and good sense. Giving the Buddhist teachings required for good economical activities through making the rural community to follow the concept of Village and Temple to protect and nourish the Buddhism and providing the support required for those activities are made by this program.

Rs. M 80 of provision has been allocated for the sustainable Punyagrama program in 2021 and 84 physical development projects, 1818 value and spiritual development projects have been implemented in 22 districts. Under this program implemented centralizing the temples, library equipments have been granted for Dhamma schools and book sets also have been granted for the libraries.

The expenditure to the date of 31.12.2021 is Rs. M 65.86 and the bills in hand of Rs. M 2.28 are remaining to be paid in 2022 due to insufficient imprest.

Although it was planned to carry out this program in all the selected villages in the year 2021, spiritual development programs could not be conducted in several villages due to the issues occurred in gathering of public due to the Covid-19 epidemic situation in the country.

Mapiya Upahara program held at Siri SumanaramaViharaya in Malimbada divisional secretariat

Construction of toilet system at Sri Wanawasee Yogasramya in Sewanagala divisional secretariat

Vesak Bathi Gee program at Sri WijayasinharamaViharayain Thalawa divisional secretariat

Providing Dhamma books for the libraries

2. l. 4.1. Drug prevention program

Making the necessary background for building up an economy based on religious values and making all the citizens people fulfilled with economical and spiritual development are among the objectives of this ministry. Preventing the people from using drugs is the goal of this program for achieving those objectives. Rs. M 0.62 has been released for conducting 20 programs of 12 districts in 2021 under this. The programs have been implemented only in several districts due to the issues occurred in gathering of public due to the Covid-19 epidemic situation.

Summary of provision released for the drug prevention programs in 2021

Serial No.	District	Number of programs	Expenditure
1	Kegalle	2	69,000.00
2	Matara	1	48,360.00
3	Nuwara – Eliya	1	25,000.00
4	Hambantota	1	66,000.00
5	Kurunegala	3	102,100.00
6	Matale	1	25,000.00
7	Colombo	1	19,000.00
8	Anuradhapura	3	81,925.00
9	Kandy	3	64,850.00
10	Polonnaruwa	1	25,000.00
11	Galle	1	41,000.00
12	Gampaha	1	38,450.00
13	Galle/ Matara	1	11,850.00
Total		**20**	617,535.00

2.1.5 Bhikku training and religious co-existence program

2.1.5.1 Bhikku training program

The growth of knowledge, understanding and practical usages skills of various languages of bhikkus is very important for the stability and existence of Buddhism. For this purpose, actions are taken to teach Tamil, English, and other languages for the expansion of language intelligence of bhikkus in this country and making the necessary situation for activities of propagating Dharma in the world is also an objective of this program.

The actions were taken to implement this program centralizing following institutions in 2021 and the payments were made depending on the progress of completing the course from the allocation reserved from National Budget.

Institution	Course	Number of beneficiaries	Expenditure (Rs.)
Sri Lanka International Buddhist Academy	English/ Tamil/ Computer training courses (Kandy district)	31	950,000.00
Sri Lanka Bhikku University	Japanese Certificate Course (2019)	40	79,620.00
Sri Lanka Bhikku University	English Diploma Course	40	360,000.00
Sri Lanka Bhikku University	Tamil Diploma Course	40	360,000.00
Sri Lanka Bhikku University	Japanese Certificate Course (2021)	40	420,000.00
Maha Vihara Maha Pirivena of Asgiri Maha Viharaya	Tamil Language Course	350	273,000.00
Siri Wajiragnana Pirivena in Maharagama	English Certificate Course	57	175,000.00
Department of official languages	Tamil training program Western province – for arranging syllabus	0	10,000.00
Total		**598**	**2,627,620.00**

2.1.5.2 Religious co-existence program

The aim of this program is to build up a moral society in which all religions and ethnic groups can live in mutual understanding and co-existence while protecting the rights of all religions. Rs. M 2.19 of provision has been released for 20 religious co-existence programs in 12 districts under this. The programs have been implemented only in several districts due to the issues occurred in gathering of public due to the Covid-19 epidemic situation.

2.1.6 Construction of Pallekele Performance Training Center attached to the Temple of Sacred Tooth Relic

The constructions of this performance training center have been initiated under financial donations from the government of India with the objective of gifting the art traditions to the future generation. The total estimated cost of this project is Rs. M 145. According to the conditions of the Memorandum of understanding relevant for the project, the VAT assessed on work value should be paid by local funds. Therefore, Rs. M 9.3 has been allocated from the Treasury for this purpose in 2021.

The procurement activities relevant for the project have been done by Indian High Commission and the supervision of the project is being handled by a committee consists of representatives of this ministry, Indian High Commission, Foreign Affairs Division of the Temple of Sacred Tooth Relic. A delay has been occurred in completion of the project works due to inefficiency of the contractor. By the end of 2021, the progress of the project is about 83%.

2.1.7 Construction of Vidyalankara International Buddhist Conference Hall

After vesting the constructions of this conference hall that was initiated by the Ministry of Urban Development and Water Transport with the objective of providing government sponsorship contribution for Vidyalanakara Pirivena, to the scope of Ministry of Buddhasasana, V stages of constructions have been completed.

According to the cabinet approval dated on 09.04.2021 Rs. M 48.076 has been allocated for the construction works of stage V of this project. Out of that amount Rs. M.15.67 and Rs. M 25.18 has been spent for 2 variable orders and Rs. M 2.72 has been spent for paying for the security services and electricity bills. The relevant actions are being taken to take over the project to the ministry and hand over it to the Vidyalankara Trust.

2.1.8 Construction of the Dhamma school building at the St.Sebastian's Church in Katuwapitiya

This ministry has been received an allocation of Rs. M 66.00 in 2021 in regard of the construction of Dhamma school building at the St. Sebastian's Church in Katuwapitiya and the construction works are being carried out by the State Engineering Corporation under the State Ministry of Rural Housing and Construction & Building Materials Industries Promotion. Rs. M 11.72 has been spent for 2021.

2.1.9 Other

2.1.9.1 Buddhist Advisory Council

The Presidential Advisory Council convenes at the Presidential Secretariat under the precedence of Maha Sangha of three sects and His Excellency the President to advise the government on the perpetuation of the Buddhasasana and religious issues.

The Presidential Buddhist Advisory Council has been held on the dates of 12.02.2021, 19.03.2021, 23.04.2021, 16.07.2021 in the year of 2021 and the advises in regard of the functions of the Ministry of Buddhasasana and Religious Affairs and the institutions under it are given by Maha Sangha

2.1.9.2 Buddhist Encyclopedia

Rs. M 6 has been reserved for this ministry in 2021 for the inclusion of Buddhist Encyclopedia to the Internet and the allocation has been blocked according to the cabinet approval. Arranging a separated office for updating the Buddhist Encyclopedia and planning relevant actions to appoint a formal staff has been assigned to the Department of Buddhist Affairs.

2.1.9.3 Recommendation for Visa

Submitting Recommendation for gratis visa for the pilgrims of pilgrimages in India and recommending visas for bhikkus who go abroad and bhikkus who have come from abroad and stay here, are also included in the functions of this ministry.

I. Issuing visa recommendations for clergy / laity for pilgrimages in India

The recommendations are given to the clergy / laity to obtain free visa for pilgrimages to India. These trips were suspended due to the Corona epidemic in the year 2021. After the discussions with tour associations on whether it is appropriate to resume the tours from March 2022, we have sought advice from the Director General of Health Services up to our criteria. Giving recommendations for visa will be continued in accordance of requests in future.

II. Issuing visa recommendations for foreign monks, nuns and lay persons who arrive here for educational and Buddhist religious activities

Giving recommendations are made for arrival visas and residence visas under this. The recommendations for visa have been issued in 2021 as follows.

Recommendations for Visa in 2021

S.No.	Country	Residence visa	Arrival visa
1	Bangladesh	161	13
2	Nepal	65	3
3	Cambodia	110	19
4	China	3	1
5	Myanmar	48	1
6	India	30	2
7	Japan	10	-
8	United States of America	15	-
9	England	3	-
10	Vietnam	21	7
11	Korea	5	-
12	Germany	5	1
13	Czech state	6	-
14	Singapore	4	2
15	Canada	4	3
16	France	5	3
17	Italy	2	-
18	Switzerland	2	-
19	Austria	2	-
20	Thailand	3	-
21	Australia	4	1
22	Russia	3	2
23	Hungary	1	-
24	Armenia	1	-
25	Indonesia	3	2
26	Slovakia	-	1
27	Romania	-	1
28	New Zealand	1	-
29	Israel	2	-
30	Belgium	1	1
31	Netherland	1	-
Total		**520**	**63**

III. Issuing letters of recommendation when the monks go abroad for Dharmaduta or. Educational activities

The recommendation letters are being issued to the relevant embassies to obtain visas for Sri Lankan monks to go abroad for the propagation of Theravada Buddhism internationally or for educational purposes.

Number of letters of recommendation issued in the year 2021

S.No	Country	Number of recommendation letters
1	Italy	3
2	Germany	3
3	India	12
4	United States of America	26
5	New Zealand	1
6	Australia	10
7	Japan	6
8	Canada	8
9	Switzerland	2
10	Nepal	2
11	Korea	6
12	Israel	1
13	England	23
14	France	16
15	Thailand	5
Total		**124**

2.1.9.4 Maintenance and Development of Rest Houses

This Ministry has the following rest houses in this country and abroad. The maintenance and control of those are handled by the Ministry.

- Buddhist Rest House in New -Delhi

This is located in Welmisford Avenue, Paharganj, New Delhi. It is a Buddhist rest house established in a land granted by India as a patronage for the Government of Sri Lanka. This is being implemented under the supervision of Sri Lankan Embassy located in India.

- **Dutugemunu Rest House in Nepal**

This is located in Roopandehi, Lumbini. The rest house, that is located on a land conferred to the Government of Sri Lanka by the Lumbini Development Trust of Nepal, is being implemented under the supervision of Sri Lankan Embassy in Nepal.

- **Rajarata Circuit House in Kurundamkulama of Anuradhapura**

This holiday resort, that can provide accommodation facilities for about thirty people at a time, is under control of the ministry.

2.1.10 Functions performed under the Religious Affairs Division

The departments of all the Religions are established and maintained under one ministry for the Religious Coexistence. The administration and management of the Departments of Hindu Religious, Muslim Religious and Christian Religious Affairs are carried out by the Religious Division.

This section performs the following functions for religious and social co-existence.

The problems related to Hindu, Muslim and Christian religions identified by the National Program "Gama samaga pilisadarak thulin wada samaga yali gamata" and referred to those departments to provide necessary solutions and to monitor the process.

- Supervision of the activities assigned to the respective religious departments in accordance with the "Vision for Prosperity Building the Country" policy and the progress reviewing.

- Directing to obtain the necessary clearance for the issuance of arrival visas and extending residence visas for the clergy and laity of the respective religions to the Ministry of Defense in regard of persons recommended by the three Departments of Hindu Religious, Muslim Religious and Christian Religious Affairs. Taking appropriate actions on other special matters informed by that Ministry and Coordinating and informing the Department of Immigration and Emigration and other relevant institutions.

- Recommendation for visa relief for religious trips.

- Directing the requests for financial assistance for the reconstruction and development activities of temples, churches and Kovils to the relevant departments for further actions.

- Intervention of the ministry to resolve legal or social issues arising in the society based on temples, churches and Kovils and gives necessary advices and recommendations to the departments for taking necessary actions.

- Supervision and giving recommendations for the institutional activities of the three departments.

- Taking action to obtain the required security clearance from the Ministry of Defense for exemption of religious books from customs upon importation into the country.

- Organizing and implementing the co-existence programs to enhance inter-religious cooperation and brotherhood.

- Submitting recommendation to the Ministry of Justice to provide the confiscated building materials at concessionary rates for the reconstruction and development of places of worship.

- Intervention of the Ministry to exempt donations from customs which have been received from abroad to the departments for religious affairs.

I hereby certify that the information contained on pages 01 to 21 above has been checked and agree with those figures.

G. H

Chief Accounting Officer

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2.3 Future Targets

2.3.1 Programs expected to be implemented in 2022

Serial No.	Program	Expected allocation / targets according to the action plan of 2022	Targets according to the future outlook of 2022
01	Under developed temple improvement program	Expected allocation (Rs. M.) –100.00	Improvement of temples affected by natural disasters Rs. M. N 50.00 Construction of temples including monasteries, AwasaKuty for Silmatharama / Reconstructions of temples Rs. M.N.50.00 (Included settling the bills in hand of 2021)
02	Temple development in areas with difficulties	Expected allocation (Rs. M.)-500.00	Required constructions and renovations of temples in 100 divisional secretariats identified as areas with difficulties by the Department of Census and Statistics Rs. M 475.00 Construction of Bhikku hostel in Kuragala Raja MahaViharaya in Ratnapura which is expected to conduct the State Vesak Festival 2022 Rs. M.25.00
03	Sustainable Punyagrama Program	Expected allocation (Rs. M.) – 40.00	Development of physical facilities in centralized temple / Spiritual development awareness program Rs. M.15.00 (Included the bills in hand of 2021) Rs. M.2.28 Punyagrama program Rs. M.19.00 Drug prevention program Rs. M.6.00
04	Sacred Area Development	Expected allocation (Rs. M.20.0)	Physical and infrastructure facilities of sacred areas published by Gazette -Rs. M.20.00 (Included paying the bills in hand of 2021) Rs. M.4.2
05	Bhikku Training and Religious Coexistence Program	Expected allocation - (Rs. M.7.5)	Conducting the English, Tamil language and Information technology courses with government or recognized language study institutes Rs. M.7.5
06	Construction of Pallekele Performance Training Center attached to the Temple of Sacred Tooth Relic	Expected allocation - (Rs. M.0.5)	Completion of the construction

Chapter 3 – Overall Financial Performance for the Year of

ACA-F

3.1 Statement of financial performance for the year ended at 31st December in 2021

Budget 2021		Note	Actual 2021	Actual Re-adjusted 2,020	
Rs.			Rs.	Rs.	
-	**Revenue receipts**		-	-	
-	Income tax	1	-	-	ACA-1
-	Tax on goods and services	2	-	-	ACA-1
-	Tax on international trade	3	-	-	ACA-1
-	Non tax revenue & others	4	-	-	ACA-1
-	**Total revenue receipts (A)**		-	-	
-	**Non revenue receipts**		-	-	
-	Treasury imprests		283,135,000	173,100,000	ACA-3
-	Deposits		4,106,182	1,463,086	ACA-4
-	Advance accounts		7,495,596	3,868,728	ACA-5
	Other main ledger receipts		9,925,899	11,425,949	
-	**Total non revenue receipts (B)**		**304,662,677**	**189,857,763**	
-	**Total revenue receipts and non revenue receipts (C) = (A) + (B)**		**304,662,677**	**189,857,763**	
	Remittances to the treasury (D)		-	-	
	Net revenue receipts and non revenue receipts (E) = (C) - (D)		**304,662,677**	**189,857,763**	
	Less – Expenditure				
-	**Recurrent expenditure**		-	-	ACA-2(ii)
113,594,000	Wages, salaries & other employment benefits	5	111,905,004	100,970,474	ACA-2(ii)
166,970,300	Other goods and services	6	100,750,657	72,682,142	ACA-2(ii)
450,000	Subsidies, grants and transfers	7	422,037	425,401	ACA-2(ii)
-	Interest payments	8	-	-	ACA-2(ii)
-	Other recurrent expenditure	9	-	-	ACA-2(ii)
281,014,300	**Total recurrent expenditure (F)**		**213,077,699**	**174,078,018**	
	Capital expenditure				
13,600,000	Rehabilitation & improvement of capital assets	10	9,374,586	9,210,869	ACA-2(ii)
78,000,000	Acquisition of capital assets	11	17,478,797	5,002,121	ACA-2(ii)
668,376,000	Capital transfers	12	530,677,866	420,265,719	ACA-2(ii)
	Acquisition of financial assets	13	-	-	ACA-2(ii)
800,000	Capacity building	14	199,000	50,500	ACA-2(ii)
-	Other capital expenditure	15	-	-	ACA-2(ii)
760,776,000	**Total capital expenditure (G)**		**557,730,249**	**434,529,208**	
	Deposit payments		37,262,492	5,158,670	ACA-4
	Advance payments		9,031,644	5,779,027	ACA-5
	Other main ledger payments		-	-	
	Main ledger expenditure (H)		**46,294,136**	**10,937,698**	
	Total expenditure (I) = (F + G + H)		-	-	
1,041,790,300			**817,102,084**	**619,544,924**	
	Imprest balance		**(512,439,407)**	**(429,687,161)**	ACA-7
	as at 31st December in 2021		**0**	**0**	ACA-3
(1,041,790,300)			**(512,439,407)**	**(429,687,161)**	

ACA-P

3.2 Statement of financial position as at 31st December 2021

	Note	Actual 2021 Rs.	2020 රු.
Non – financial assets			
Property, plant and equipment	ACA-6	1,060,474,786	1,055,012,562
Financial assets			
Advance accounts	ACA-5/5(A)	22,944,435	21,408,386
Cash and cash equivalents	ACA-3	-	-
Total assets		**1,083,419,221**	**1,076,420,948**
Net assets / Equity			
Net assets to the treasury		(1,306,567)	(35,998,926)
Property, plant & equipment		1,060,474,786	1,055,012,562
Rent and work advance reserve	ACA-5(B)	-	-
Current liabilities			
Deposit accounts	ACA-4	24,251,002	57,407,312
Imprest balance	ACA-3	-	-

Detail Accounting Statements in above ACA form at Nos. 1 to 7 presented in pages from 23 to 26 and notes to accounts presented in pages from 27 to 49 are integral parts 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 to in agreement.

We ensure that an effective internal control system for financial control exists within the reporting body and that periodic reviews are made to supervise the effectiveness of the internal control system for financial control and to make changes as required to make those systems work effectively.

....	....	....
Chief Accounting Officer	Chief Financial Officer	Chief Accountant
Name :	Name :	Name :
Designation :	Designation :	Designation :
Date : 2022/02/23	Date : 23/02	Date : 2022/02/23

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

G. Sandhnya Kumudunie Silva
Chief Financial Officer
Ministry of Buddhasasana,
Cultural and Religious Affairs
"Dahampaya"
Colombo 07

3.3 Statement of cash flows for the year ended at 31st December in 2021

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	Actual	
	2021 රු.	Re-adjusted 2020 රු.
Cash flow from operating activities		
Total tax receipts	-	-
Fee penalties and licenses	-	-
Profits	-	-
Non revenue receipts	9,925,899	11,425,942
Revenue collected for other votes	-	-
Imprest receipts	283,135,000	173,100,000
Charges of advance	7,910,933	6,188,003
Deposit receipts	4,156,207	1,463,086
Cash flow generated from operating activities (A)	**305,128,039**	**192,177,031**
Less – cash spent		
Personal emoluments & operating expenses	201,529,693	157,047,499
Subsidies & transfers	422,037	425,401
Expenses incurred on other votes	1,164,908	5,716,469
Imprest paid to the Treasury	-	-
Advance payments	9,877,176	7,812,375
Deposit payments	18,603,081	5,158,670
Cash flow spent for operating activities (B)	**231,596,895**	**176,160,414**
Net cash flow generated from operating activities (C) = (A) - (B)	**73,531,144**	**16,016,617**
Cash flow from investment activities		
Interest	-	-
Dividends	-	-
Divestiture proceeds and sales of physical assets	-	-
Charges of equipments	-	-
Cash flow generated from investment activities (D)	-	-
Less – cash spent		
Purchases or construction of physical assets & acquisition of other investments	73,531,144	16,016,617
Total cash flow spent for investment activities (E)	**73,531,144**	**16,016,617**
Net cash flow generated from investment activities (F) = (E) - (D)	**(73,531,144)**	**(16,016,617)**
Cash flow generated from financial activities	**0.00**	**0.00**
Local borrowings	-	-
Foreign borrowings	-	-
Donation receipts	-	-
Total cash flow generated from financial activities (H)	-	-
Less: cash spent		
Repayment of local borrowings	-	-
Repayment of foreign borrowings	-	-
Total cash flow spent for financial activities (I)	-	-
Cash flow generated from financial activities (J) = (H) - (I)	-	-
Net movement in cash (K) = () + (J)	-	-
Opening cash balance as at 1st January	-	-
Closing cash balance as at 31st December	-	-

3.4 Financial statement notes

Vote	Program (1)					Program (2)					Total expenditure
	Provision				Expenditure	Provision				Expenditure	
	Budget estimated allocation (1)	Supplementary estimated allocation (2)	FR66/69 transfers (3)	Total net allocation (4) = (1)+(2)+(3)	(5)	Budget estimated allocation (6)	Supplementary estimated allocation (7)	FR66/69 transfers (8)	Total net allocation (9) =(6)+(7)+(8)	(10)	(11)=(5)+(10)
Recurrent expenses											
Personal emoluments	107,700,000	2,470,000	3,424,000	113,594,000	111,905,004	-	-	-	-	-	111,905,004
Traveling expenses	5,800,000	-	(2,900,000)	2,900,000	2,012,421	-	-	-	-	-	2,012,421
Supplies	13,200,000	-	2,686,000	15,886,000	15,844,235	-	-	-	-	-	15,844,235
Maintenance expenses	13,100,000	-	(3,421,000)	9,679,000	5,904,221	-	-	-	-	-	5,904,221
Services	21,450,000	-	211,000	21,661,000	19,443,969	113,400,000	3,444,300	-	116,844,300	57,844,300	76,989,780
Transfers	450,000	-	-	450,000	422,037	-	-	-	-	-	422,037
Other recurrent expenses	-	-	-	-	-	-	-	-	-	-	-
Total	215,700,000	2,470,000	(3,424,000)	214,746,000	199,158,771	226,800,000	6,888,600	-	233,688,600	115,091,623	314,250,394

Vote	Program (1)					Program (2)					Total expenditure
	Provision				Expenditure	Provision				Expenditure	
	Budget estimated allocation (1)	Supplementary estimated allocation (2)	FR66/69 transfers (3)	Total net allocation (4) = (1) + (2) + (3)	(5)	Budget estimated allocation (6)	Supplementary estimated allocation (7)	FR66/69 transfers (8)	Total net allocation (9) =(6)+(7)+(8)	(10)	(11)=(5)+(10)
Capital expenses											
Rehabilitation & improvement of capital assets	13,600,000	-	-	13,600,000	9,374,586	-	-	-	-	-	9,374,586
Acquisition of capital assets	6,000,000	-	-	6,000,000	5,762,323	12,000,000	66,000,000	-	78,000,000	11,716,474	17,478,797
Capital transfers	-	-	-	-	-	620,300,000	48,076,000	-	668,376,000	530,677,866	530,677,866
Acquisition of financial assets	-	-	-	-	-	-	-	-	-	-	-
Capacity building	800,000	-	-	800,000	199,000	-	-	-	-	-	199,000
Other capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Total	27,200,000	=	=	27,200,000	21,297,233	1,258,600,000	228,152,000	=	1,486,752,000	1,084,788,679	1,106,085,912
Total Recurrent and Capital expenses	242,900,00	2,470,000	(3,424,000)	241,946,000	220,456,003	1,485,400,000	235,040,600	-	1,720,440,600	1,199,880,302	1,420,336,306

3.5 Performance of revenue collection

Rs.000

Revenue code	Description of the Revenue code	Revenue estimate		Collected Revenue	
		Original estimate	Final estimate	Amount	As a % of final revenue estimate
No					

3.6 Performance of the utilization of allocation

Rs.000

Type of allocation	Allocation		Actual expenditure	Utilization of allocation as a % of final allocation
	Original allocation	Final allocation		
Recurrent	275,100	281,014	213,078	76%
Capital	646,700	760,776	557,730	73%

3.7 Allocations made to this Department / District Secretariat / Provincial Council as a representative of other Ministries / Departments in terms of Financial Regulation 208

Ref. number	District	Expenditure Head	National Vesak Festival	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Subject of expenditure		101-2-6-1409- (5)														
	Approved provision		Allocation of provisions	Debit													
	40,400,000																
1	Colombo	255	-					5,000.00								5,000.00	
2	Gampaha	256	-													-	
3	Kaluthara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hamnbantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Moneragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	

Ref. number	District	Expenditure Head	National Vesak Festival	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Subject of expenditure		**101-2-6-1409- (5)**														
	Approved provision		**Allocation of provisions**	**Debit**													
	40,400,000																
26	Department of Buddhist Affairs	201	-													-	
27	Department of Government Printing	211	-													-	
28	Department of Customs	247	-													-	
29	Ministry of Foreign Affairs	112	-			58,248.51	-4173.47									54,075.04	
30	Sri Lanka Air Force Headquarters	224	-													-	
31	Sri Lanka Navy Headquarters	223	1,026,297.43													-	0%
32	Department Of Civil Security	320	270,450.00												263,225.00	263,225.00	97%
33	Ministry of Power, Energy and Business Development		-													-	
34	Sri Lanka Army Headquarters	222	144,080.00													-	0%
35	Department of Treasury Operations	992													1,076,282.43	1,076,282.43	
Total			**1,440,827.43**	-	-	**58,248.51**	**(4,173.47)**	**5,000.00**	-	-	-	-	-	-	**1,339,507.43**	1,398,582.47	97%
		101					**297,700.00**								**(290,500.00)**	7,200.00	
Total expenditure				-	-	**58,248.51**	**293,526.53**	**5,000.00**	-	-	-	-	-	-	**1,049,007.43**	**1,405,782.47**	

Serial number	District	Expen diture Head	Punyagrama Program	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Subject of expenditure		101-2-6-1409-(6)														
	Approved provision		Allocations														
	20,000,000																
1	Colombo	255	53,400.00												32,600.00	32,600.00	61%
2	Gampaha	256	22,700.00												17,110.00	17,110.00	75%
3	Kaluthara	257	97,850.00												52,201.53	52,201.53	53%
4	Kandy	258	152,055.00												128,414.19	128,414.19	84%
5	Matale	259	39,350.00										1,500.00		10,000.00	11,500.00	29%
6	Nuwara Eliya	260	26,600.00												17,500.00	17,500.00	66%
7	Galle	261	103,150.00			18,500.00									52,734.36	71,234.36	69%
8	Matara	262	121,820.00									(48,000.00)	54,750.00	16,663.87	22,967.14	46,381.01	38%
9	Hamnbantota	263	73,300.00											3,995.00	35,325.00	39,320.00	54%
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	25,060.00							5,200.00	3,200.00				16,660.00	25,060.00	100%
13	Mullaitivu	267	18,000.00												18,000.00	18,000.00	100%
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	28,400.00												2,800.00	2,800.00	10%
17	Trincomalee	271	22,600.00												21,450.00	21,450.00	95%
18	Kurunegala	272	201,957.50									9,950.00	3,300.00	820.00	107,796.48	121,866.48	60%
19	Puttalam	273	76,340.00				11,800.00								29,977.00	41,777.00	55%
20	Anuradhapura	274	176,192.50											17,076.64	93,800.00	110,876.64	63%
21	Polonnaruwa	275	24,850.00												16,350.00	16,350.00	66%
22	Badulla	276	103,720.00													-	0%
23	Moneragala	277	51,850.00												24,878.50	24,878.50	48%
24	Ratnapura	278	90,290.00												61,710.00	61,710.00	68%
25	Kegalle	279	60,670.00						(6,900.00)	9,475.00					29,186.00	31,761.00	52%

Serial number	District	Expenditure Head	Punyagrama Program	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Subject of expenditure		**101-2-6-1409-(6)**														
	Approved provision		**Allocations**														
	20,000,000																
26	Department of Buddhist Affairs	201	-													-	
27	Department of Government Printing	211	-													-	
28	Department of Customs	247	-													-	
29	Ministry of Foreign Affairs	112	-													-	
30	Sri Lanka Air Force Headquarters	224	-													-	
31	Sri Lanka Navy Headquarters	223	-													-	
32	Department Of Civil Security	320	-													-	
33	Ministry of Power, Energy and Business Development		-													-	
34	Sri Lanka Army Headquarters	222	-													-	
35	Department of Treasury Operations	992													75,830.00	75,830.00	
Total			**1,570,155.00**	**-**	**-**	**18,500.00**	**11,800.00**	**-**	**(6,900.00)**	**14,675.00**	**3,200.00**	**(38,050.00)**	**59,550.00**	**38,555.51**	**867,290.20**	**968,620.71**	62%
		101				4,110.00	-									4,110.00	
Total expenditure				**-**	**-**	**22,610.00**	**11,800.00**	**-**	**(6,900.00)**	**14,675.00**	**3,200.00**	**(38,050.00)**	**59,550.00**	**38,555.51**	**867,290.20**	**972,730.71**	

Serial number	District	Expenditure Head	Other Services	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure
	Subject of expenditure		101-2-6-1409-(7)													
	Approved provision															
	20,000,000															
1	Colombo	255	-													-
2	Gampaha	256	-													-
3	Kaluthara	257	-													-
4	Kandy	258	-													-
5	Matale	259	-													-
6	Nuwara Eliya	260	-													-
7	Galle	261	-													-
8	Matara	262	-													-
9	Hamnbantota	263	-													-
10	Jaffna	264	-													-
11	Mannar	265	-													-
12	Vavuniya	266	-													-
13	Mullaitivu	267	-													-
14	Kilinochchi	268	-													-
15	Batticaloa	269	-													-
16	Ampara	270	-													-
17	Trincomalee	271	-													-
18	Kurunegala	272	-													-
19	Puttalam	273	-													-
20	Anuradhapura	274	-													-
21	Polonnaruwa	275	-													-
22	Badulla	276	-													-
23	Moneragala	277	-													-
24	Ratnapura	278	-													-
25	Kegalle	279	-													-

Serial number	District	Expenditure Head	Other Services	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure
	Subject of expenditure		**101-2-6-1409-(7)**													
	Approved provision															
	20,000,000															
26	Department of Buddhist Affairs	201	-													-
27	Department of Government Printing	211	-													-
28	Department of Customs	247	-													-
29	Ministry of Foreign Affairs	112	-													-
30	Sri Lanka Air Force Headquarters	224	-													-
31	Sri Lanka Navy Headquarters	223	-													-
32	Department Of Civil Security	320	-													-
33	Ministry of Power, Energy and Business Development		-													-
34	Sri Lanka Army Headquarters	222	-													-
Total			**-**	**-**		-	-	-	-	-	-	-	-	-	-	-
		101		753,466.00	4,024,182.96	3,885,635.32	977,783.64	708,679.42	1,603,140.00	752,642.25	1,363,937.00	344,495.70	352,971.00	1,614,532.95	4,090,530.74	20,471,996.98
Total expenditure				**753,466.00**	**4,024,182.96**	**3,885,635.32**	**977,783.64**	**708,679.42**	**1,603,140.00**	**752,642.25**	**1,363,937.00**	**344,495.70**	**352,971.00**	**1,614,532.95**	**4,090,530.74**	**20,471,996.98**
The Remaining																

Serial number	District	Expen diture Head	Promoting religious activities	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Subject of expenditure		101-2-6-1409-(8)														
	Approved provision		Allocations	Debit													
	28,000,000																
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kaluthara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hamnbantota	263	152,500.00												152,500.00	152,500.00	100%
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	536,240.47											536,240.47		536,240.47	100%
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Moneragala	277	482,500.00												457,595.00	457,595.00	95%
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	
26	Department of Buddhist Affairs	201	-													-	
27	Department of Government Printing	211	1,710,581.22												1,684,866.42	1,684,866.42	98%
28	Department of Customs	247	-													-	
29	Ministry of Foreign Affairs	112	3,719,493.57			50,000.00			1,499,999.99						2,104,937.36	3,654,937.35	98%
30	Sri Lanka Air Force Headquarters	224	-													-	
31	Sri Lanka Navy Headquarters	223	-													-	
32	Department Of Civil Security	320	1,200,000.00					33,400.00	57,862.00	67,166.00	56,364.00	78,016.00	448,364.00	169,092.00	31,825.00	942,089.00	79%
33	Ministry of Power, Energy and Business Development		-													-	
34	Sri Lanka Army Headquarters	222	-													-	
	Total		**7,801,315.26**	**-**	**-**	**50,000.00**	**-**	**33,400.00**	**1,557,861.99**	**67,166.00**	**56,364.00**	**78,016.00**	**448,364.00**	**705,332.47**	**4,431,723.78**	**7,428,228.24**	95%
		101			64,600.00	15,145.00		674,073.60		1,345,000.00	4,225,000.00	360,000.00	4,110,607.50	1,171,791.92	14,360,100.00	**26,326,318.02**	
Total expenditure				**-**	**64,600.00**	**65,145.00**	**-**	**707,473.60**	**1,557,861.99**	**1,412,166.00**	**4,281,364.00**	**438,016.00**	**4,558,971.50**	**1,877,124.39**	**18,791,823.78**	**33,754,546.26**	
The Remaining																	

Serial number	District	Expenditure Head	Celebration of Anubhudu Mihindu Thero	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Subject of expenditure		101-2-6-1409-(9)														
	Approved provision		Allocations														
	5,000,000																
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kaluthara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hamnbantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	935,755.00											5,215.00	5,000.00	10,215.00	1%
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Moneragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	

Serial number	District	Expenditure Head	Celebration of Anubhudu Mihindu Thero	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Subject of expenditure		**101-2-6-1409-(9)**														
	Approved provision		**Allocations**														
	5,000,000																
26	Department of Buddhist Affairs	201	-													-	
27	Department of Government Printing	211	-													-	
28	Department of Customs	247	-													-	
29	Ministry of Foreign Affairs	112	-													-	
30	Sri Lanka Air Force Headquarters	224	-													-	
31	Sri Lanka Navy Headquarters	223	-													-	
32	Department Of Civil Security	320	-													-	
33	Ministry of Power, Energy and Business Development		-													-	
34	Sri Lanka Army Headquarters	222	-													-	
35	Department of Treasury Operations	992	-										930,540.00			930,540.00	
	Total		**935,755.00**	-	-	-	-	-	-	-	-	-	**930,540.00**	**5,215.00**	**5,000.00**	940,755.00	
		101														-	
Total expenditure				-	-	-	-	-	-	-	-	-	**930,540.00**	**5,215.00**	**5,000.00**	**940,755.00**	
The Remaining																	

Serial number	District	Expenditure Head	Sacred Area Development	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Approved provision		101-2-6-1-2205														
	75,000,000		Allocations			Debit											
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kaluthara	257	-													-	
4	Kandy	258	3,940,000.00			1,940,000.00									2,000,000.00	**3,940,000.00**	100%
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hamnbantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	2,265,490.65				1,047,144.65								883,733.98	**1,930,878.63**	85%
18	Kurunegala	272	1,974,915.72												1,974,915.72	**1,974,915.72**	100%
19	Puttalam	273	-													-	
20	Anuradhapura	274	4,000,000.00						1,908,885.00	90,805.00					1,960,000.00	**3,959,690.00**	99%
21	Polonnaruwa	275	8,000,000.00					594,274.00			650,900.00			687,792.00	4,376,808.10	**6,309,774.10**	79%
22	Badulla	276	-													-	
23	Moneragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	
26	Secretary, Ministry of Foreign Affairs	112	-													-	
27	Sri Lanka Army Headquarters	222	3,344,082.98									552,494.90	1,180,619.13	1,222,488.94	381,055.40	**3,336,658.37**	100%
28	Sri Lanka Air Force Headquarters	224	1,448,188.01										1,381,903.64	66,074.40		**1,447,978.04**	100%
29	Sri Lanka Navy Headquarters	223	13,551,305.67					228,027.56	4,317,427.00	2,774,841.09	1,020,000.00	1,818,186.70	1,340,064.42	(200,491.99)	1,371,050.22	**12,669,105.00**	93%
30	Department of National Physical Planning	311														-	
31	Department of Archeology	207	-													-	
32	Department Of Civil Security	320	1,012,040.56							1,012,040.56						**1,012,040.56**	
Total			**39,536,023.59**	**-**	**-**	**1,940,000.00**	**1,047,144.65**	**822,301.56**	**6,226,312.00**	**3,877,686.65**	**1,670,900.00**	**2,370,681.60**	**3,902,587.19**	**1,775,863.35**	**12,947,563.42**	**36,581,040.42**	93%
		101														-	
	The Remaining			**-**	**-**	**1,940,000.00**	**1,047,144.65**	**822,301.56**	**6,226,312.00**	**3,877,686.65**	**1,670,900.00**	**2,370,681.60**	**3,902,587.19**	**1,775,863.35**	**12,947,563.42**	**36,581,040.42**	

Serial number	District		Development of underdeveloped Dhamma schools	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Approved provision		101-2-6-7-2205														
	150,000,000		Allocations								Debit						
1	Colombo	255	6,450,000.00					(1,200.00)			299,460.00	498,737.16	98,202.70	454,412.10	3,923,266.42	**5,272,878.38**	82%
2	Gampaha	256	5,585,125.00							485,224.85	394,174.76	500,000.00	247,492.85	1,442,715.82	2,447,621.43	**5,517,229.71**	99%
3	Kaluthara	257	2,890,000.00										260,000.00	499,206.00	1,556,390.59	**2,315,596.59**	80%
4	Kandy	258	13,900,000.00								450,000.00	533,500.00	1,619,500.00	5,426,027.65	5,313,841.42	**13,342,869.07**	96%
5	Matale	259	7,100,000.00										500,000.00	1,239,882.30	3,596,868.01	**5,336,750.31**	75%
6	Nuwara Eliya	260	5,425,000.00							250,000.00		1,018,500.00	725,826.13	1,844,143.14	1,522,570.53	**5,361,039.80**	99%
7	Galle	261	11,418,750.00					182,190.00	143,300.00	1,141,522.16	586,865.00	2,921,999.45	1,171,409.82	585,787.77	4,406,094.17	**11,139,168.37**	98%
8	Matara	262	9,758,000.00							1,315,458.14	521,780.00	2,367,193.57	2,220,421.56	639,346.59	1,229,950.86	**8,294,150.72**	85%
9	Hamnbantota	263	5,021,750.00										1,216,978.96	278,400.00	3,119,982.53	**4,615,361.49**	92%
10	Jaffna	264	-													**-**	
11	Mannar	265	-													**-**	
12	Vavuniya	266	1,000,000.00									500,000.00			500,000.00	**1,000,000.00**	100%
13	Mullaitivu	267	-													**-**	
14	Kilinochchi	268	-													**-**	
15	Batticaloa	269	1,000,000.00											1,000,000.00		**1,000,000.00**	100%
16	Ampara	270	5,040,000.00								195,875.14	540,029.14	656,655.50	650,000.00	722,130.63	**2,764,690.41**	55%
17	Trincomalee	271	3,000,000.00			488,960.33	(9,500.00)	9,500.00		95,936.45			675,946.70	1,039.67	1,275,202.35	**2,537,085.50**	85%
18	Kurunegala	272	12,005,000.00							199,950.00	1,108,750.00	1,996,500.00	2,405,012.74	3,527,644.24	2,741,440.98	**11,979,297.96**	100%
19	Puttalam	273	5,550,000.00									480,577.18	1,217,384.55	1,232,547.69	2,491,749.59	**5,422,259.01**	98%
20	Anuradhapura	274	5,250,000.00									1,627,050.32	447,000.00	390,048.00	2,206,853.20	**4,670,951.52**	89%
21	Polonnaruwa	275	6,350,000.00							242,500.00		444,079.91	250,000.00	985,000.00	2,414,837.84	**4,336,417.75**	68%
22	Badulla	276	10,420,780.00											1,626,775.31	5,670,255.22	**7,297,030.53**	70%
23	Moneragala	277	6,612,000.00								791,577.74	246,257.10	500,000.00		4,681,882.18	**6,219,717.02**	94%
24	Ratnapura	278	6,986,513.87										1,016,679.03	1,761,469.98	4,011,291.08	**6,789,440.09**	97%
25	Kegalle	279	7,750,000.00								198,000.00		891,000.00	787,494.71	4,177,521.87	**6,054,016.58**	78%
Total			**138,512,918.87**	**-**	**-**	**488,960.33**	**(9,500.00)**	**190,490.00**	**143,300.00**	**3,730,591.60**	**4,546,482.64**	**13,674,423.83**	**16,119,510.54**	**24,371,940.97**	**58,009,750.90**	**121,265,950.81**	**88%**

Serial number	District	Expenditure Head	Rehabilitation of undeveloped temples	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Approved provision		**101-2-6-8-2205**						**166,663,000.00**								
	250,000,000		**Allocations**							**Debit**							
1	Colombo	255	13,229,000.00							513,831.00	1,489,718.58	748,196.10		492,359.31	9,846,705.15	**13,090,810.14**	99%
2	Gampaha	256	8,200,000.00						485,436.89	2,461,888.40	1,231,808.92	944,348.30		500,000.00	2,090,368.78	**7,713,851.29**	94%
3	Kaluthara	257	7,780,000.00				500,000.00						207,780.90	528,132.80	4,948,367.03	**6,184,280.73**	79%
4	Kandy	258	28,450,000.00				2,082.50	977,778.50	26,000.00	970,000.00	815,541.25	7,019,758.39	990,816.00	3,510,000.00	13,543,149.32	**27,855,125.96**	98%
5	Matale	259	6,500,000.00									500,000.00	2,982,000.00	700,000.00	1,849,871.17	**6,031,871.17**	93%
6	Nuwara Eliya	260	6,135,000.00					500,000.00	1,483,393.00	486,607.00	495,000.00	1,385,000.00		1,274,084.41	499,700.00	**6,123,784.41**	100%
7	Galle	261	24,560,000.00					200,000.00		1,873,651.61	4,326,894.72	4,060,410.05	5,824,558.38	1,264,543.81	4,752,411.20	**22,302,469.77**	91%
8	Matara	262	18,552,189.59				485,000.00		2,540,417.24	969,945.02	485,000.00	2,228,418.58	1,744,022.78	4,584,276.73	1,329,177.53	**14,366,257.88**	77%
9	Hamnbantota	263	6,350,000.00										291,227.00	971,471.27	4,968,311.75	**6,231,010.02**	98%
10	Jaffna	264	2,500,000.00									542,226.52	1,431,111.98	414,843.75	111,817.75	**2,500,000.00**	100%
11	Mannar	268	-													**-**	
12	Vavuniya	265	2,100,000.00				260,000.00		200,000.00		300,000.00	481,908.71		212,711.31	537,091.29	**1,991,711.31**	95%
13	Mullaitivu	266	15,500,000.00									5,210,926.60	2,100,000.00	3,478,509.36	4,068,020.74	**14,857,456.70**	96%
14	Kilinochchi	267	3,400,000.00									980,000.00	294,000.00		3,120,109.67	**4,394,109.67**	129%
15	Batticaloa	269	1,650,000.00					20,000.00	80,000.00	100,000.00			547,871.38	344,601.90	556,081.10	**1,648,554.38**	100%
16	Ampara	270	8,990,000.00					136,959.80	495,000.00	2,226,109.09	13,140.00		2,788,223.06	523,878.00	696,617.41	**6,879,927.36**	77%
17	Trincomalee	271	8,250,000.00				324,603.80					249,185.26	1,880,524.92	1,093,135.95	4,198,825.94	**7,746,275.87**	94%
18	Kurunegala	272	18,567,360.00				97,000.00		1,157,777.25	2,134,423.55	247,500.00	4,021,220.39	4,395,406.96	588,084.60	5,076,181.16	**17,717,593.91**	95%
19	Puttalam	273	3,550,000.00						197,000.00	985,000.00	147,000.00	243,242.14	2,514.25	515,770.94	1,428,250.00	**3,518,777.33**	99%
20	Anuradhapura	274	7,855,000.00						640,500.00	507,912.98	128,587.02	545,000.00	640,000.00	1,136,644.87	4,002,896.21	**7,601,541.08**	97%
21	Polonnaruwa	275	5,293,040.00									200,000.00	735,012.64	260,858.06	3,890,449.30	**5,086,320.00**	96%
22	Badulla	276	11,150,000.00					48,500.00		485,436.89	300,000.00			3,550,545.45	3,158,266.67	**7,542,749.01**	68%
23	Moneragala	277	4,250,000.00	240,719.00	254,330.51							249,496.34	1,491,246.10		1,864,579.51	**4,100,371.46**	96%
24	Ratnapura	278	9,195,000.00							10,000.00	10,157.00		1,941,747.56	1,285,266.15	5,879,206.24	**9,126,376.95**	99%
25	Kegalle	279	12,235,000.00					519,208.11	980,693.04	477,658.36	123,567.72		24,522.29	982,171.60	5,218,388.04	**8,326,209.16**	68%
26	Department of Archeology		-													**-**	
27	Sri Lanka Army	222	13,300,078.03										3,855,220.92	217,187.64	6,266,419.05	**10,338,827.61**	78%
28	Sri Lanka Air Force	224	1,505,528.80		881,471.40	522,967.40	101,090.00									**1,505,528.80**	100%
Total			**249,047,196.42**	**240,719.00**	**1,135,801.91**	**522,967.40**	**1,769,776.30**	**2,402,446.41**	**8,286,217.42**	**14,202,463.90**	**10,113,915.21**	**29,609,337.38**	**34,167,807.12**	**28,429,077.91**	**93,901,262.01**	**224,781,791.97**	**90%**
		101										**450,000.00**				**450,000.00**	
Total expenditure																**225,231,791.97**	

Serial number	District	Expenditure Head	punyagrama	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Approved provision		101-2-6-9-2205														
	80,000,000		Allocations	Debit													
1	Colombo	255	1,753,915.67			19,000.00	70,000.00					242,636.57	76,350.00	27,100.00	1,252,227.44	**1,687,314.01**	96%
2	Gampaha	256	1,075,000.00									228,075.14		112,409.78	705,140.09	**1,045,625.01**	97%
3	Kaluthara	257	3,674,500.00			164,959.75	(159,959.75)		247,516.31			2,483.69	229,780.00	258,166.65	1,708,813.00	**2,451,759.65**	67%
4	Kandy	258	5,343,550.00				44,100.00	19,300.00		8,250.00	257,970.49		39,962.50	743,499.07	4,037,793.89	**5,150,875.95**	96%
5	Matale	259	1,078,500.00				27,000.00		(28.00)	600.00				38,559.52	967,267.52	**1,033,399.04**	96%
6	Nuwara Eliya	260	1,211,000.00				25,000.00			4,050.00				280,000.00	886,417.08	**1,195,467.08**	99%
7	Galle	261	2,918,717.34			6,200.00	251,600.00	15,220.00		229,723.65	11,700.00	156,500.00	339,622.41	128,407.60	1,701,461.75	**2,840,435.41**	97%
8	Matara	262	3,826,560.00			17,850.00	4,500.00		490,000.00	487,552.54		199,331.60	232,374.00	187,198.50	1,967,578.47	**3,586,385.11**	94%
9	Hamnbantota	263	2,703,358.40		18,200.00	5,150.00	29,250.00						81,872.00	387,708.40	2,037,162.02	**2,559,342.42**	95%
10	Jaffna	264	-													**-**	
11	Mannar	265	-													**-**	
12	Vavuniya	266	1,190,600.00						395,000.00	193,000.00			405,851.65	173,356.53	11,696.56	**1,178,904.74**	99%
13	Mullaitivu	267	1,270,000.00												1,102,897.91	**1,102,897.91**	87%
14	Kilinochchi	268	-													**-**	
15	Batticaloa	269	-													**-**	
16	Ampara	270	876,000.00										78,096.96	25,400.00	766,252.44	**869,749.40**	99%
17	Trincomalee	271	927,000.00										162,000.00		748,812.00	**910,812.00**	98%
18	Kurunegala	272	7,824,522.01			50,000.00	60,950.00	289,500.00	746,984.92		520,498.00	497,705.10	1,737,232.91	2,386,356.50	1,456,452.65	**7,745,680.08**	99%
19	Puttalam	273	3,678,699.62						485,084.63		246,473.02	247,500.00		814,700.00	1,380,267.36	**3,174,025.01**	86%
20	Anuradhapura	274	8,831,945.00			250,000.00	561,500.00		497,500.00	249,628.41	164,200.10	252,500.00	743,233.91	1,398,983.25	3,644,160.83	**7,761,706.50**	88%
21	Polonnaruwa	275	1,393,500.00				7,040.00								1,036,225.00	**1,043,265.00**	75%
22	Badulla	276	3,990,287.86				44,521.84			245,098.04			4,935.00	1,217,490.83	1,968,118.44	**3,480,164.15**	87%
23	Moneragala	277	3,638,142.03				225,000.00		250,000.00	250,000.00		495,512.04	238,171.89	25,000.00	1,844,805.00	**3,328,488.93**	91%
24	Ratnapura	278	2,358,779.35							241,897.30	2,800.00		485,226.11	808,998.93	2,295,543.74	**3,834,466.08**	163%
25	Kegalle	279	4,745,700.00			13,000.00	274,500.00	476,355.93		2,944.00		245,783.86	13,850.08	74,132.00	1,278,747.38	**2,379,313.25**	50%
Total			**64,310,277.28**	**-**	**18,200.00**	**526,159.75**	**1,465,002.09**	**800,375.93**	**3,112,057.86**	**1,912,743.94**	**1,203,641.61**	**2,568,028.00**	**4,868,559.42**	**9,087,467.56**	**32,797,840.57**	**58,360,076.73**	91%
		101												**1,375,535.00**	**6,126,365.38**	**7,501,900.38**	
Total expenditure				**-**	**18,200.00**	**526,159.75**	**1,465,002.09**	**800,375.93**	**3,112,057.86**	**1,912,743.94**	**1,203,641.61**	**2,568,028.00**	**4,868,559.42**	**10,463,002.56**	**38,924,205.95**	**65,861,977.11**	

Serial number	District	Expenditure Head	Development of other languages	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
			101-2-6-12-2205														
	Approved provision		**8,000,000.00**														
			Allocations	**Debit**													
1	Colombo	255	-													-	
2	Gampaha	256	100,000.00													-	0%
3	Kaluthara	257	-													-	
4	Kandy	258	2,298,000.00										475,000.00		589,000.00	**1,064,000.00**	46%
5	Matale	259	23,300.00													-	0%
6	Nuwara Eliya	260	-													-	
7	Galle	261	276,000.00									4,000.00			10,993.50	**14,993.50**	5%
8	Matara	262	300,000.00												198,332.00	**198,332.00**	66%
9	Hamnbantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	400,000.00					194,401.00	205,599.00							**400,000.00**	100%
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	136,000.00													-	0%
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	136,000.00													-	0%
19	Puttalam	273	110,800.00													-	0%
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	106,000.00													-	0%
23	Moneragala	277	174,000.00												174,000.00	**174,000.00**	100%
24	Ratnapura	278	150,000.00													-	0%
25	Kegalle	279	275,000.00													-	0%
26	Department of Buddhist Affairs	201	-					700,826.80						(700,826.80)		-	
27	Department of Christian Religious Affairs	203	-													-	
28	Department of Hindu Religious Affairs	204	-													-	
29	Department of Muslim Religious Affairs	202	-													-	
30	Department of Official Languages	236	10,000.00												10,000.00	**10,000.00**	100%
Total			**4,495,100.00**	-	-	-	-	**895,227.80**	**205,599.00**	-	-	**4,000.00**	**475,000.00**	**(700,826.80)**	**982,325.50**	**1,861,325.50**	**41%**
		101						**175,000.00**				**1,219,620.00**				-	
Total expenditure				-	-	-	-	**1,070,227.80**	**205,599.00**	-	-	**1,223,620.00**	**475,000.00**	**(700,826.80)**	**982,325.50**	**3,255,945.50**	**41%**

Serial number	District	Expenditure Head	Sri Dalada Maligawa - Cultural Heritage Project	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
			101-2-6-4-2205(13)														
	Approved provision		48,000,000.00														
			Allocation of provisions														
1	Colombo	255														-	
2	Gampaha	256														-	
3	Kaluthara	257														-	
4	Kandy	258														-	
5	Matale	259														-	
6	Nuwara Eliya	260														-	
7	Galle	261														-	
8	Matara	262														-	
9	Hamnbantota	263														-	
10	Jaffna	264														-	
11	Mannar	265														-	
12	Vavuniya	266														-	
13	Mullaitivu	267														-	
14	Kilinochchi	268														-	
15	Batticaloa	269														-	
16	Ampara	270														-	
17	Trincomalee	271														-	
18	Kurunegala	272														-	
19	Puttalam	273														-	
20	Anuradhapura	274														-	
21	Polonnaruwa	275														-	
22	Badulla	276														-	
23	Moneragala	277														-	
24	Ratnapura	278														-	
25	Kegalle	279														-	
26	Department of Government Printing	211														-	
27	Ministry of Foreign Affairs	112														-	
	Department of Treasury Operations	994													29,632,445.03	**29,632,445.03**	
Total			-												-	**29,632,445.03**	

Serial number	District	Expenditure Head	St. Sebastian's Church, Katuwapitiya. - Construction of Dhamma School Building.	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
			101-2-6-21-2104														
			66,000,000.00														
				Debit													
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kaluthara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hamnbantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Moneragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	
26	Secretary, State Ministry of Rural Housing and Construction & Building Materials Industry Promotion	415	66,000,000.00												11,716,473.82	**11,716,473.82**	18%
Total			**66,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11,716,473.82**	**11,716,473.82**	**18%**
		101														-	
			66,000,000.00	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11,716,473.82**	**11,716,473.82**	**18%**

Serial number	District	Expenditure Head	Printing of Letter Heads / Visiting Cards	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
			101-1-1-0-1201														
	1,000,000.00		Allocations	Debit													
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kaluthara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hamnbantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Moneragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	
26	Department of Government Printing	211	67,770.00							2,592.00	56,538.00			1,728.00	6,480.00	**67,338.00**	99%
Total			**67,770.00**	-	-	-	-	-	-	**2,592.00**	**56,538.00**	-	-	**1,728.00**	**6,480.00**	**67,338.00**	99%

Serial number	District	Expenditure Head	Printing of Letter Heads	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
			101-1-2-0-1201														
	3,000,000.00		Allocations							Debit							
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kaluthara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hamnbantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Moneragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	
26	Department of Government Printing	211	168,264.00			32,400.00					92,664.00				43,200.00	**168,264.00**	100%
Total			**168,264.00**	-	-	**32,400.00**	-	-	-	-	**92,664.00**	-	-	-	**43,200.00**	**168,264.00**	100%
		101			**51,770.00**	**24,483.00**	**923,442.20**	**236,275.00**		**909,881.56**	**517,966.28**					**2,663,818.04**	
				-	**51,770.00**	**56,883.00**	**923,442.20**	**236,275.00**	-	**909,881.56**	**610,630.28**	-	-	-	**43,200.00**	**2,832,082.04**	

Serial number	District	Expenditure Head	Other allowances	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
			101-1-2-0-1003														
	23,000,000.00		Allocations							Debit							
1	Colombo	255														-	
2	Gampaha	256														-	
3	Kaluthara	257														-	
4	Kandy	258														-	
5	Matale	259														-	
6	Nuwara Eliya	260														-	
7	Galle	261														-	
8	Matara	262														-	
9	Hamnbantota	263														-	
10	Jaffna	264														-	
11	Mannar	265														-	
12	Vavuniya	266														-	
13	Mullaitivu	267														-	
14	Kilinochchi	268														-	
15	Batticaloa	269														-	
16	Ampara	270														-	
17	Trincomalee	271														-	
18	Kurunegala	272														-	
19	Puttalam	273														-	
20	Anuradhapura	274														-	
21	Polonnaruwa	275														-	
22	Badulla	276														-	
23	Moneragala	277														-	
24	Ratnapura	278														-	
25	Kegalle	279														-	
26	Department of Government Printing	211														-	
27	Ministry of Foreign Affairs	112														-	
28	Department of Railways of Sri Lanka	306	109,180.00		22,380.00	28,420.00	300.00			34,240.00				7,000.00	16,840.00	109,180.00	100%
Total			109,180.00	-	22,380.00	28,420.00	300.00	-	-	34,240.00	-	-	-	7,000.00	16,840.00	109,180.00	100%
		101		1,646,437.35	1,815,227.84	1,931,337.04	2,088,109.28	2,084,450.97	1,793,702.33	1,858,302.05	1,900,414.00	1,879,599.00	1,855,009.80	2,275,858.88	1,673,761.46	22,802,210.00	
				1,646,437.35	1,837,607.84	1,959,757.04	2,088,409.28	2,084,450.97	1,793,702.33	1,892,542.05	1,900,414.00	1,879,599.00	1,855,009.80	2,282,858.88	1,690,601.46	22,911,390.00	

3.8 Performance of the reporting non–financial assets

Rs.000

Assets code	Code description	Balance as per board of survey report as at 31.12.2021	Balance as per financial position report as at 31.12.2021	Yet to be accounted	Reporting progress as a %
9151	Buildings and Structures	378,500	378,500		100%
9152	Machinery and Equipment	329,975	329,975		100%
9153	Lands	352,000	352,000		100%
9154	Intangible assets			-	
9155	Biological assets			-	
9160	Work in progress			-	
9180	Leased assets			-	

3.8 Audit Report

Secretary,

Ministry of Buddhasasana, Religious and Cultural Affairs

Auditor General's Summary Report in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 on the Financial Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending 31st December 2021.

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1. Financial Statements

1.1 Qualified opinion

The Audit of the Statement of Financial Status as at 31st December 2021 and the Financial Statements consist of Financial Performance Statement and the Cash Flow Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending on 31st December 2021 have been conducted under my direction in accordance with the provisions contained in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka which should be read in conjunction with the provisions of the National Audit Act No. 19 of 2018.

This report contains my views and observations on these financial statements submitted to the Ministry of Buddhasasana, Religious and Cultural Affairs in terms of Section 11 (1) of the National Audit Act No. 19 of 2018.

The Annual Detailed Management Audit Report will be issued to the Chief Accounting Officer in due course in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. The Auditor General's Report in accordance with Article 10 of the National Audit Act No. 19 of 2018 which should be read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be tabled in Parliament in due course.

I view that, except for the effect of the facts indicated in the paragraph 1.6 of this report, the Financial Status as at 31st December 2021, Cash Flow and the Financial Performance for the year ending at 31st December 2021 of the Ministry of Buddhasasana, Religious and Cultural Affairs reflect the true and fair position in accordance to the generally accepted accounting principles.

1.2 Basis for the qualified opinion

My opinion is qualified by being based on the facts indicated in the paragraph 1.6 of this report. I conducted the audit in accordance with the Sri Lanka Audit Standards. My responsibility in regard of the financial statements is further explained in the Auditor's

Responsibility in this Report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Chief Accounting Officer in relation with financial statements

It is the responsibility of Chief Accounting Officer to prepare financial statements reflecting true and fair condition in accordance with the generally accepted principles of accounting and in accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018 and to determine internal control for being able to prepare financial statements without quantitative misrepresentations due to fraud and errors.

In terms of Section 16 (I) of the National Audit Act No. 19 of 2018, the ministry is required to maintain proper books and records on its own income, expenditure, assets and liabilities so as to be able to prepare annual and periodic financial statements.

The Chief Accounting Officer should ensure that an effective internal control system is in place for the financial control of the ministry in terms of sub-section 38 (1) (c) of the National Audit Act and the effectiveness of the system should be reviewed from time to time and changes should be made as required for the effectiveness of the system.

1.4 Responsibility of the Auditor on Financial Statements Audit

It is my objective to issue the audit report that includes my opinion and to provide a fair confirmation that there are no quantitative misrepresentations due to any frauds and errors in the financial statements as a whole.

Fair certification is a high level of certification, but it is not always a guarantee that quantitative misrepresentations will be detected when conducting an audit in accordance with Sri Lanka Audit Standards. Fraud and error can result in quantitative misrepresentations, either individually or collectively, and its adequacy depends on the impact on the economic decisions made by users based on these financial statements.

As part of the audit in accordance with the Sri Lanka Audit Standards, I acted with professional judgment and professional skepticism during the audit. I further,

- Planned and implemented the appropriate audit procedures to identify and assess the risk of quantitative misrepresentations resulting from fraud or errors in financial statements in order to form basis for a published audit opinion. The impact of fraud is far stronger than the impact of quantitative misrepresentations due to the reasons such as collusion, forgery, Intentional avoidance misrepresentation and the avoidance of internal control.
- Although without having an intention to express an opinion regarding the effectiveness of internal control, an understanding of internal control was gained in order to plan appropriate audit procedures for the opportunities.

- Evaluating the fair and appropriate inclusion of transactions and events based for the structure and content of financial statements including disclosures.
- The overall presentation of the financial statements including disclosures and the fair and appropriate inclusion of transactions and events based on the structure and content of the financial statements were evaluated.

I inform Chief Accounting Officer about the important audit findings identified during my audit, key internal control weaknesses and other issues.

1.5 Report on other legal requirements

In terms of Section 6 (1) (d) of the National Audit Act No. 19 of 2018, I declare the following mentioned facts

(A) The financial statements correspond with the previous year.

(B) The following recommendation which I had made regarding the financial statements of the Buddhasasana division relevant to the previous year had not been implemented.

Paragraph reference	Audit observation	Recommendation
2.3	The total retention balance for contracts under the Ministry as at 31st December 2020 was Rs.99,596,333 and the retention balance for the Buddhasasana Division was Rs.57,343,077. Although it should be appropriately credited to the relevant account or government revenue for not allowing to be considered as expired deposits as per Financial Regulation 571 in regard of 2 deposits amounting to Rs 1,789,359 exceeding 2 years from the end of the year under review, actions had not been taken accordingly	Actions must be taken in accordance with Financial Regulation 571

1.6 Statement of Financial Status

1.6.1 Non-financial assets

(A) The value of the double cab bearing number PA-2741 of Rs. The jeep worth Rs. 6,000,000 bearing the number KE-9331 belonging to the Ministry of Water and Water Supply, which was obtained for the use of the Ministry, was included in the non-financial assets. Furthermore, the value (not assessed) of the two vehicles numbered PA-7974 and

18-4263 was not included in the non-financial assets and the non-financial assets were shown to be less for that amount.

(B) At the end of the year the Cultural Division of the Ministry had 50 vehicles and the value of 19 vehicles as per the ACA (06) form submitted with the 2021 financial statements was stated as Rs.71,350,000. Accordingly, the value of 31 vehicles was not included in the Non-Financial Asset Statement as at 31 December 2021.

1.6.2 Failure to maintain documents and books

It was observed during the sample test that the Ministry had not maintained the following documents.

Type of document		Relevant regulation	Observation
I.	Document of bails	Financial Regulation 891 (1)	It had not been maintained by the Buddhasasana division and had not been updated by the Cultural division.
II.	Document of damages	Financial Regulation 110	Had not been maintained by the Buddhasasana division.
III.	Document of liabilities	Financial Regulation 211 (1) and 447	Had not been updated by the Cultural division.
IV.	Documents for handing over checks	Financial Regulation 388 (1) and 389	Had not been maintained by the Cultural division.

2. Financial Review

2.1 Expenditure Management

Although the estimates should be as accurate as possible according to the Financial Regulation 50 of the Democratic Socialist Republic of Sri Lanka, there were variations between the basic and revised expenditure estimates within ranges from 12% to 100% for 13 recurrent expenditure votes and within ranges from 43% to 100% for 04 capital expenditure votes.

2.2 Utilization of Provisions

Out of the net allocation of Rs. 2,237,990,300 allocated for the ministry during the year under review, an allocation of Rs. 547,781,659 was remaining which is 24.48% as a percentage. Accordingly, out of the net allocation of Rs. 236, 418,200 of which had been made for 13 recurrent expenditure votes and 6 capital expenditure votes, an amount of Rs 120, 009,261 was remaining within ranges from 25% to 84% as a percentage.

2.3 Remaining provisions transferred under FR 66

Out of the estimated allocations, Rs. 9,545,000 had been transferred to three recurrent expenditure votes under FR 66 and remaining provision of Rs 5,394,762 within ranges from 23% to 91% out of it had not been utilized.

2.4 Remained supplementary estimated provision

Out of the supplementary allocations received for 03 Expenditure votes under FR 74, 100% of the Provision of Rs 5,914,300 for two votes had not been utilized. Out of the supplementary provision of Rs 66, 000,000 obtained for one vote, 82% had been remained.

2.5 Approach to Liabilities and bonds

Although all the liabilities should be noted immediately, the cultural division had not been acted accordingly. As a result of it, the total liabilities and bonds respectively amounting to Rs 46, 300,546 and Rs 10,692,125 according to the financial statements presented, could not been confirmed as accurate in the audit.

2.6 Certification to be done by the Chief Accounting Officer

Although the Chief Accounting Officer should certify the following matters according to the provisions of Section 38 of the National Audit Act No. 19 of 2018, actions had not been taken accordingly.

(A) The Chief Accounting Officer and Accounting Officer should ensure that an effective internal control system is arranged and maintained for the financial control of the ministry and that necessary changes should be made to review the effectiveness of that system from time to time and to make the system effective accordingly. Although those reviews should have made in writing and submitted a copy to the Auditor General, any statement stating that such reviews were done had not been submitted to the Auditor General.

(B) Although the Chief Accounting Officer and the Accounting Officer should ensure that there is an effective methodology for the proper functioning of the internal audit function, no arrangements have been made to appoint an internal auditor or to conduct an internal audit according to the observations mentioned in paragraph 4.1 of the report.

(C) Although the Chief Accounting Officer and the Accounting Officer should ensure that all the audit queries are answered within the specific periods of time required by the Auditor General, the audit queries have not been answered in accordance with paragraph 3.3 of the report.

2.7 Non-compliance with rules and regulations

Non-compliances with the following rules and regulations were observed.

Reference to rules and regulations	Non-compliance
(A) Chapter XXIV of the Establishments Code of the Democratic Socialist Republic of Sri Lanka	
(i) Subsections 4.2.5, 4.5 and 4.6	The actions had not been taken to recover the loan balance of Rs167,055 of a retired officer of the Buddhasasana division had been due for more than 02 years and the loan balance of Rs 128,732 of a retired officer of the Cultural division had been due for more than 5 years. Also, actions had not been taken to recover the outstanding loan balance of Rs. 101,300 of a deceased officer in the Cultural division.
(ii) Sub-section 4.2.3 and paragraph 4.3 (e) of the Public Finance Circular No. PED/RED/ 2015/08 General(i) dated 09th October 2015	The loan balance of Rs 32,155 of a suspended officer of the Buddhasasana division had been due for more than 4 years and a total amount of Rs 654, 712 of the loan balances of 10 suspended officers of Cultural division had been due for 3 years. Actions had not been taken to recover these
(B) Financial Regulations Code of the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulations 113 (4)	An amount of Rs 114, 256 was indicated as the value of 23 incidents less than Rs 25,000 which had been cut downed considering as the losses of Cultural division under the Financial Regulation 109. Although this note submitted with the accounts was indicated as (ii), copies of the relevant orders had not been submitted to the Auditor General
(ii) Financial Regulations 371 (5)	The 5 advances with a total amount of Rs. 125,000 given to the trustees as Rs 25,000

	per one trustee of the Cultural Centers for the National Independence Day celebrations in the year 2021 had been settled after 3 months from the end of the task
(iii) Financial Regulations 386 (7) and 394 (b)	The actions had not been taken according to the Financial Regulations in regard of the check of Rs. 39,500 issued by the Cultural Division and had been cancelled
(iv) Financial Regulations 756 (6)	Inventory survey reports and bulk survey reports in the main warehouse of the Cultural division for the year 2021 had not been submitted to the Auditor General by the date of the audit. Goods in the dancing costume store of the Promotional division had never been surveyed.
(v) Financial Regulations 1647	The surveys had not been done in regard of the 31 vehicles of Buddhasasana division of the ministry and vehicles and equipment of the Cultural division.

(C) Guidelines of the Democratic Socialist Republic of Sri Lanka

(i) Guidelines 3.2	The constructions of the cultural centers in Bamunakotuwa, Mawathagama and Polgahawela respectively with estimated values of Rs 20,009,609, Rs14,665,744 and Rs 15, 165,683 had been given to Cultural Conservation and Construction Pvt company. This had been done after limited calling for prizes from 5 institutions instead of a competitive calling for prizes. Further, selecting institutions in limited calling for prizes had not been done in a transparent manner
(ii) Guidelines 3.2.2 (d) and 3.10.1, 7.8 (a)	No action had been taken to ensure whether the aforesaid contractor had the ICTAD registration. Although the above three contracts had been given at the same time, it had not been considered whether the Contractor had the necessary resources and staff.

(iii) Guidelines 5.4.8 (a)	Dates of the performance security relevant for the construction of Polgahawela cultural center had not been extended. Because of this, the loss due to non-completion of construction could not be recovered
(iv) Guidelines 8.12.2	The consultant had not issued completion certificates for the constructions of Polgahawela and Bamunakotuwa cultural centers.
(v) Guidelines 8.13.4	The extra work respectively with a cost of Rs 2,195,881 and Rs. 5,555,662 relevant for the constructions of Polgahawela and Bamunakotuwa cultural centers had not been approved by the secretary to the ministry.
(vi) Guidelines 8.14	Although the contractor had requested for an extension of the time period of contract relevant for the construction of Mawathagama cultural center, the extension had not been granted and delay charges of 1% from the payment of Rs. 8,484,290 had not been recovered.
(D) Public Accounts Circular No. 26/2017 dated 29th December 2017	
(i) Paragraph 02	The loan balance of Rs. 180,890 related to 3 retired employees of the Cultural division had not been recovered.
(ii) Paragraphs 04 and 06	A loan balance of Rs 5000 relevant for one employee of the cultural division who had died and had been given death gratuity in 2019, had been in the advance "B" account
(E) Public Finance Circular No. 05/2019 dated 27th June 2019	
(i) Paragraph 03 (e)	Actions had not been taken to recover the loan balance of Rs 479,268 from the 5 officers who had left the service of the Cultural division.

(ii) Paragraphs 03,04,05	An amount of Rs 1,426,148 which had been in single balance classification summary of the advance B account of the Cultural division for many years had been aligned and actions had not been taken to settle that balance.
(F) Cabinet decision No. AMP / 04/1012/042/009 dated 22nd December 2004	Although only four staff members were required to be attached to the four posts of Cultural Officer, Assistant Cultural Officer, Office Assistant and Watchman in cultural centers, Development Officers were also attached. In addition, there were centers with more than 04 employees and up to 10 employees, as well as centers with vacancies. Accordingly, it was observed that employees had been attached to the centers informally.
(G) Paragraph 5.1 of the Public Finance Circular No 01/2020 and dated 28th August 2020	The actions had not been taken to revise the license fee for public exhibitions in Sri Lanka under the Performance Act by Public Performance Board after 15th July 2015.
(H) Public Enterprises Circular dated 14th June 1994	(i) An amount of Rs 811, 250 had been paid to 15 members in 2021 without obtaining approval from the Treasury for the film, DVD and short stories survey and for issuing a license under the Public Performances Ordinance of 1952
	(ii) The Chairman of the Board is acting as the authorized officer of certification in issuing certificates according to Section 5 (1) and 6 (1) of the ordinance and he is being paid a monthly allowance of Rs 75,000. Accordingly Rs 103,500 had been paid to the chairman in 2021 for watching/ surveying films, dramas and DVD which is a part of the average duties of chairman.
(I) Public Administration Circular No. 03/2017 dated 19th April 2017	(i) The fingerprint machines had not been introduced to prove the arrival and departure in cultural centers.

	(ii) The actions had not been taken to obtain a monthly report on the monthly arrivals, exits, leave and short leave to the head office of the ministry and monthly salaries have been paid not considering on arrivals, exits, leaves of the employees (iii) The Cultural Promotion officers in charge of the Centers had not been given specific instructions on how to act when taking leave.
(J) Circular of the Ministry of Cultural and Arts No. 5/2014 (i) dated on 26th June 2014	(i) No action had been taken to appoint officers according to the provisions for the development associations established at the cultural centers, to maintain books, to obtain a report on income and expenditure to the ministry every three months and to conduct an internal audit. (ii) No specific instructions had been given in regard of the actions to be taken with respect to the balance after deducting the approved expenditure from the income of the development associations.

2.8 Informal transactions

Some of the transactions made by the Ministry were not formal. Such instances observed are as follows.

(A) According to Financial Regulations 1644 (11), when repairing a motor vehicle at a private workshop, the approval of the secretary should be obtained for each work. But the actions had not been taken accordingly in seven times of such repairs were done at a cost of Rs. 839,370.

(B) Although the working hours of the employees of the cultural centers were changed from the normal working hours by the Promotion Circular No. 03/2006 dated 21st March 2016, the approval of the Secretary of Public Administration had not been obtained for that.

(C) Treasury approval had not been obtained for the development associations established at the cultural centers, for the establishment of development association funds and for the course fees charged at the centers, library membership fees and pre-school contributions. Relevant charges had not been taken as the revenue of the ministry and the approval to spend the revenue on the activities of the cultural centers had been given by the ministry circulars.

3. Operational review

3.1 Performance

3. 1.1 Failure to perform roles

The following observations are made.

(A) Although an amount of Rs. Mn 18.70 Had been allocated from the 2021 Annual Budget to hold the Literary Arts Festival 2020, no actions had been taken to hold that program during the year.

(B) Although the budget had provided an annual provision of Rs. 4,000,000 for the purchase and installation of machinery and equipments for the Public Performance Board, no purchases had been made.

3.1.2 Failure to obtain the expected benefits

Construction of the Vidyalankara International Buddhist Conference Hall

The Vidyalankara International Buddhist Conference Hall was started in the year 2005 on an initial estimate of Rs. Mn 1350 (stage 1-5) and it was destined to be completed on 30th September 2017. The cost of its constructions of 5 stages had been Rs Mn 1245.18 to the date of 31st December 2021 and Rs Mn 2.72 had been paid for security services and electricity bills in 2021. Although the chief incumbent thero of Pirivena had informed about being agreed to construct the 6th stage of this project with the income that will be received from lending the building for rent after handing it over to Vidyalankara Trust after the completion of the constructions, no actions had been taken to vest the building to Vidyalankara Trust till now.

Accordingly, although the work on the 5th phase of the building has been completed by 15th March 2019, it is observed that the building is remaining inactive with bearing expenses for electricity and security charges due to the delay in the works of the 6th stage.

3.1.3 Delays in project execution

The following observations are made.

(A) An amount of Rs. 530,000 had been allocated for providing library facilities for 04 Dhamma schools and temples in the Kalutara District where the Sustainable Punyagrama Program is being implemented. Although it had been more than 5 months from allocating the provision, relevant equipments had not been received to Dhamma schools by 31st December 2021

(B) Contracts for the constructions of Mawathagama, Bamunakotuwa and Polgahawela Cultural Centers had been assigned to a Company in 2016 for Rs.14,665,744, Rs.19,999,732 and Rs.11,086,971 respectively. Relevant constructions were to be completed on 25th December 2016 and 23rd December 2016 and 03rd January 2017 respectively. But the relevant constructions had not been completed and the buildings had not been handed over till December 2021.

3.1.4 Projects which money has been released but no progress has been made

(A) Inclusion of the Buddhist Encyclopedia to the internet

The amount of Rs Mn 6 allocated to the ministry for inclusion of Buddhist encyclopedia to the internet has been provided for the Department of Buddhist Affairs on 29th June 20. However, due to the lack of sufficient time in 2022 to carry out the expected work from those provisions, the allocations were sent back to the ministry on 9th September 2021 and by the end of the year allocations had been sent back to the Treasury without implementation of the relevant program.

(B) A cost of Rs 21,383,325 has been estimated for the construction of Uhana cultural center. Although an allocation of Rs. 40,047,970 was made to the Ampara District Secretary from time to time from 2015 to 2021 for this purpose, the ministry had not followed up on the progress of the construction. Construction of the building had not been completed by the end of the year under review.

3.1.5 Abandonment of projects without completion

The Cultural Conservation and Construction (Pvt) company had been registered under No. PV 66112 dated 17th November 2008 under the Companies Act No. 7 of 2007 with the full ownership of shares to the ministry on cabinet approval received for the cabinet memorandum No. CH /26/2008 dated 29th October 2008 with the objective of making the constructions and maintenance works of the ministry of cultural affairs and institutions under it more efficient.

The following observations are made.

(A) According to Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, companies which are registered under the Companies Act No. 07 of 2007 when its 50% or more of all shares held by the government or a state company shall be audited by the Auditor General. Although this company is fully owned by the government, its financial statements relevant for the financial years of 2018/2019, 2019/2020 and 2020/2021 had not been submitted to the Auditor General for audit.

(B) The relevant company was established to avoid any difficulties or problems that may have arisen in carrying out the constructions and maintenance work of the institutions under the Ministry by outsourced companies. But those difficulties and problems had been further occurred by assigning the constructions of the ministry and institutions under it accepted by the company during the period of 2009 and 2010 to subcontractors with a margin of about 5%.

(C) At present the activities of the Company are completely inactive. Therefore, the secretary to the Prime Minister was requested to liquidate the Company on 5th July 2021. But the liquidation process had not been implemented till the date of this report.

3.1.6 Annual Performance report

The Annual Performance Report should have been prepared in accordance with the form of Guideline No.14 issued by the Department of Public Finance according to the paragraph 10.2 of Public Finance circular No. 2/2020 dated 28th August 2020. The audit observed that 11 requirements stated in the performance report prepared accordingly were non-compliant.

3.2 Asset Management

The following observations are made.

(A) Although 16 vehicles belonging to the Cultural division had been released to other ministries and departments, the transfers had not been done according to 8.1 of the part II of the Public Finance Circular No. 01/2020 dated 28th August 2020.

(B) The actions had not been taken according to the section 13.2 (b) of part I of Public Finance Circular No. 01/2020 dated 28th August 2020 in regard of 06 vehicles that needed to be disposed of the Cultural division.

3.3 Failure to answer audit queries

The answers had not been provided to an audit query directed to the secretary to the ministry even by the date of this report.

3.4 Management weaknesses

The following observations are made.

(A) The building had been constructed with a cost of Rs. Mn 312.49 for maintaining the Department of Muslim Religious and Cultural Affairs in it. Although a large space about 33547 square feets of that building has not been used for any purpose, the Department of Christian Religious Affairs and the Department of Hindu Religious and Cultural Affairs under the ministry were maintained in private buildings respectively on an annual rental basis of Rs 4,200,000 and Rs 6,816,000. It was further observed that it was mentioned in the 2020 Audit Report in this regard and the attention had not been paid to it.

(B) Development activities of Nagadeepa temple

An amount of Rs 12, 736,743 has been spent for the Nagadeepa Temple in reconstructions made relevant for the temples of the Jaffna district which had been planned to be held the Vesak Festival

The following observations are made in this regard.

i) Renovation of Vihara Mandiraya

An allocation of Rs 4,500,888 had been provided to make the renovations appropriately for the cracks and to follow necessary methods for prevention of water leakage in Vihara Mandiraya and to apply water prevention paint 3 times. But it has been observed that one side of the upper part was damaged with mosses as at 19.02 2022 which is the date of audit.

ii) Reconstruction of the Pothgul Viharaya

A provision of Rs Mn 1.7 had been approved for the construction of handrail and additional completions of Pothgul Viharaya. But the Chief Incumbent thero had to bear the cost of Rs. 304,500 for 87 Beeralu pillars as Rs 3,500 per one pillar because of the relevant activities haven't been estimated. In addition to the provision, it was observed that the finishing work between ground and floor of the temple had not been done properly.

iii) Construction of a toilet system for foreign devotees.

An amount of Rs. 1,834,946 had been approved for this work and it was observed that no proper measures had been taken to prevent the water leakage in the roof of the toilet system and the application of glass stones on the front wall.

(iv) Construction of a toilet system for local devotees

The estimate for this construction was Rs. 1,834,946 and proper actions had not been taken to prevent water leakages in the roof of the toilet. In addition, the cement stones to prevent surrounding of the toilet premises from being polluted and muddy by the water had been laid with the contribution of incumbent thero of the temple.

(v) Construction of the toilet covering wall

Although an allocation of Rs908,810 was provided for the construction of this wall for the protection of the toilet system, the installation of a gate after the completion of the wall had been done with the contribution of the chief Incumbent thero.

(vi) Although granite cover walls were built around the large trees in the temple premises, the durability of it was uncertain as there were cracks in those constructions and no plastering had been done around the granite wall.

(vii) Although the state Vesak festival was canceled as per the Covid suppression guidelines, the actions had not been taken to recover the payment of Rs. 475,000 which had been made to Navy for the construction of a temporary pandal at the entrance to the temple

(viii) Rs. 1.02 million had been released to the Navy for the canopies required for the stage which was destined to be prepared for the Vesak festival. Although the Vesak festival was canceled due to the Corona epidemic, no action had been taken to recover the relevant money.

(ix) Although the Commander of the Navy has been informed to report the progress of the above-mentioned development activities on a monthly basis, no evidence has been submitted to the Audit that progress has been reviewed or progress reports have been obtained.

(C) Although the general orders in regard of Tender should be applied in repairing vehicles, the repair of the car bearing number WP PB– 6252 was directly outsourced to a private company in November 2017 without complying with Financial Regulation 1644 (IV). Although the company had informed to pay Rs. 500 per day as inspection and parking fees in 2020, the vehicle could not be repaired quickly and at a lower cost due to lack of attention and the repairs had to be done at a cost of Rs. 1,258,981.

(D) The following observations are made regarding the Intergovernmental Services Design Competition - 2020

(1) 300 copies of a book titled 'Prabhashwara' which included the winning creations of the above competition have been printed with making a payment of Rs. 328,800 (including VAT) to the Salasine television institution. But the book couldn't be distributed at the awards ceremony held on 18th March 2021 as it had been handed over to the ministry 4 months after the end of the awards ceremony.

(2) Out of 300 copies of this book, 200 copies had been available in the promotion division of the ministry as at 31st March 2022.

4. Good governance

4.1 Internal Audit

The chief accounting officer should ensure that there is an effective methodology for the proper functioning of the internal audit functions in terms of Section 38 (f) of the National Audit Act No. 19 of 2018. In accordance with financial regulation 133, the Accounting Officer shall establish internal audit units within his department to carry out his duties and responsibilities set out in financial regulation 128.

Although the post of an Internal Auditor has been within the approved staff for the cultural division of the ministry, the relevant post has been vacant for several years. Although the Cultural division of the ministry has a staff of nearly 1000 and 194 cultural centers is implemented island wide, an internal audit plan for the year 2021 for the Cultural division has not been prepared and the internal audit activities have not been adequately carried out.

Human Resource Management

The following observations are made in this regard.

(A) The approved staff for the Buddhasasana division of the ministry was 219 and the actual staff was 169 and the number of vacancies as at 31st December 2021 was 50. Out of these 03 Assistant Secretary posts, 15 Development Officer posts, 11 Development Assistant posts and 8 Management Assistant posts had been vacant for several years and no action had been taken to fill those vacancies. Also, there was a surplus of a post of an office assistant.

(B) Although 201 Assistant Cultural Promotion Officers were approved for the Cultural division, the actual number was 133 and there were vacancies of 68 posts which mean 34%. Although 141 development officers were approved for the cultural division, the actual number was 179 and there was an excess of 38 posts which means 27%.

(C) Although the ministry had 194 cultural centers, 306 center watchmen were employed and this surplus was reported due to the approval given as private to the holder only for 114 watchmen by the Department of Management Services on 10th December 2020. According to the audit inspections the ministry had not taken actions to effectively receive the service of this excess of 105 watchmen.

H.M. Ranasinghe Banda

Assistant Auditor General

For the Auditor General

Chapter 4 –Performance Indicator

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

Ref.No	Specific Indicators	As a Percentage (%) of the expected output		
		100-90%	75-89%	50-74%
1.	Extent of the improvement of facilities in sacred areas.	√	-	-
2.	Extent of the improvement of Physical infrastructure facilities in Dhamma Schools.	√	-	-
3.	Extent of the improvement of physical infrastructure facilities in temples.	√	-	-
4.	Extent of the socially economically and spiritually empowered villages.	-	-	√
5.	Extent of the completing constructions of the Pallekele Performance Training Center attached to the Temple of the Sacred Tooth Relic	-	√	-
6.	Construction of the Vidyalankara International Buddhist Conference Hall	√	-	-
7.	Samanera and Upasampada Bhikku Training	-	-	√
8.	Construction of the Dhamma School Building in St.Sebastian's Church,Katuwapitiya	-	-	-

Chapter 05 - Performance of the achieving Sustainable Development Goals (SDG)

5.1 Identified respective Sustainable Development Goals

Goal /Objective	**Targets**	**Indicators of the Achievements**	**Percentage of the achievement till now (%)**		
			0-49 (%)	**50-74 (%)**	**75-100 (%)**
1. The preservation and development of the sacred areas	Improving physical / infrastructure facilities in sacred areas	Extent of the improvement of facilities in sacred areas			√
2. Making the spiritually perfect children	Providing physical facilities for Dhamma Schools	Extent of the improvement of physical infrastructure facilities in Dhamma Schools			√
3. Minimizing the physical defects existing in temples	Improving the physical infrastructure facilities in temples	Extent of the improvement of physical infrastructure facilities in temples			√
4. Making perfect people socially economically and spiritually	Creating socially economically and spiritually empowered villages	Extent of the socially economically and spiritually empowered villages		√	
5. Preparing a training place for the craftsmen	Construction of the Pallekele Performance Training Center attached to the Temple of Sacred Tooth Relic	Extent of the completing constructions			√
6. Making the bhikkus fully knowledgeable	Samanera & Upasampada Bhikku Training	Number of Bhikkus being trained annually		√	
7. Providing facilities to propagate Theravada Buddhism in national and international levels.	Construction of the Vidyalankara International Buddhist Conference Hall (Stage 5)	Extent of completing construction works			√
8. Making the spiritually perfect children	Construction of the Dhamma School Building in St.Sebastian's Church,Katuwapitiya	Extent of the improvement of physical infrastructure facilities in Dhamma School	√		

5.2 Achievements and challenges of the Sustainable Development Goals

This ministry directly contributes for achieving the 16th development goal of establishing combined institutions with effective accountability and providing access to all for the peaceful and combined social promotion for sustainable development, among the sustainable development goals.

Accordingly, a Dhamma School system is being implemented in temples on Sundays for the Buddhist religious education to make an effective and disciplined child society. The obstacles for improving Dhamma knowledge in child society are the reservation of limited allocation for infrastructure facilities in Dhamma Schools, having to implement Dhamma School system only with the volunteer teachers and lack of child attendance due to other tuition classes being held on Sundays for children.

Although the Buddhists that make up about 72% from the total population have spread in the island, there are very few or no Bhikkus in some temples in difficult areas. This also has become an obstacle to provide the religious services for the people.

The actions are being taken to make spiritual development in people through the Punyagrama Program. But it's not enough to make a development in all the fields and it requires the assistance of other institutions too.

The problems were occurred for conducting religious co-existence programs, drug prevention programs and spiritual development programs under the Punyagrama program, because of the difficulties of making people gathered due to the Covid-19 pandemic situation.

Nevertheless, the actions were taken to achieve the destined targets in 2021 by utilizing the existing resources in optimum level and it is proven by the higher percentage of physical progress of the projects.

Chapter 6 - Human Resource Profile

6.1 Cadre Management (To the date of 31.12.2021)

	Approved Cadre	Existing Cadre	Vacancies
Senior	21	15	06
Tertiary	05	04	01
Secondary	143	103	40
Primary	50	47	03

6.2 Effects of the Shortage or excess in human resources for the performance

There are 40 Vacancies in secondary posts. But the majority of them are the vacancies in the Development Officer Service. There are 18 graduate trainees attached for the vacancies and the staff has been requested for the remaining vacancies. Nevertheless, the staff is being used at the optimum level to achieve the objectives of the organization.

6.3 Human resource development

Serial No	Name of the program	No. of employees trained	Duration of the program	Total investment (Rs.000)		Nature of the program	Output/ Knowledge acquired
				Local (Rs.)	Foreign (Rs.)		
1.	Training program for office assistants	28 officers	01 day	103		Local	Ability to obtain an improvement of the efficiency of employees and being able to obtain a good service from them to higher officials
2.	Training program for drivers	21 officers	01 day	96		Local	
3.	Training development officers, management service officers and information technological officers	31 officers	01 day	61		Local	

07. Compliance Report

N0.	Applicable Requirement	Compliance Status(Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following financial statements /accounts have been submitted on due date.**			
1.1	Annual Financial Statements	√		
1.2	Advance to public officers account	√		
1.3	Trading and Manufacturing 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 registers**			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	√		
2.2	Personal emoluments register/Personal emoluments cards has been maintained and updated	√		
2.3	Register of Audit queries has been maintained and updated	√		
2.4	Register of internal Audit reports has been maintained and updated	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
2.5	All the monthly account summaries (GIGAS) are prepared and submitted to the Treasury on due date	√		
2.6	Register of checks and money orders have been maintained and updated	√		
2.7	Inventory register has been maintained and updated	√		
2.8	Stocks Register has been maintained and updated	√		
2.9	Register of Losses has been maintained and updated	√		
2.10	Commitment Register has been maintained and updated	√		
2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated	√		
03	**Delegation of functions for financial control (FR 135)**			
3.1	Delegation of powers regarding financial powers within the institution	√		
3.2	Notification within the institution about the transfer of financial powers	√		
3.3	The Financial authority has been delegated in such manner so as to pass each transaction through two or more officers	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
3.4	The control has been adhered to the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	√		
04. Preparation of Annual Plans				
4.1	The annual action plan has been prepared	√		
4.2	The annual procurement plan has been prepared	√		
4.3	The annual Inter Audit plan has been prepared	√		
4.4	The annual estimate has been prepared and submitted to the National Budget Development (NBD) on due date	√		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on due date	√		
05.	**Audit queries**			
5.1	All the audit queries have been replied within the specified date by the Auditor General	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
6 Internal Audit				
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the 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	√		
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	√		
6.4	Al the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	√		
7. Audit and management committee				
7.1	Minimum 04 Audit and Management Committees have been held in the relevant year as per the DMA Circular 1-2019	√		
8. Asset Management				
8.1	The information about purchases of assets and disposals were submitted to the Comptroller General's Office in terms of paragraph 07 of the Asset Management Circular No.01/2017	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of 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	√		
8.3	The board of survey has been conducted and the relevant reports submitted to the Auditor General on due date in terms of 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	√		
8.5	The disposal of condemn articles has been carried out according to the terms of FR772	√		
9.Vehicle Management				
9.1	The daily running charts and monthly summaries of the pool vehicles have been prepared and submitted to the Auditor General on due date	√		
9.2	The condemned vehicles have been disposed within a period of less than 6 months after condemning	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
9.3	The vehicle logbooks have been maintained and updated	√		
9.4	The actions have been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	√		
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. 2016/30 dated on 29.06.2016	√		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	√		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements have been prepared, certified and submitted for audit on the due date	√		
10.2	The dormant accounts that existed in the year under review or since previous years have been settled	√		
10.3	The actions have been taken in terms of financial regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made. Those balances have been settled within one month	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
11 Utilization of Provisions				
11.1	The provisions allocated have been spent without exceeding the limit	√		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	√		
12. Advances to Public Officers Account				
12.1	The limits have been complied with	√		
12.2	A time analysis has been carried out on the loans in arrears	√		
12.3	The loan balances in arrears for over one year have been settled	√		
13. General Deposit Account				
13.1	The actions have been taken as per F.R. 571 in relation to disposal of lapsed deposits	√		
13.2	The control register for general deposits has been updated and maintained	√		
14. Imprest Account				
14.1	The balance in the Cash book at the end of the year under review remitted to the Department of Treasury Operations.	√		
14.2	The ad-hoc sub imprests are issued as per F.R.371 settled within one month from the completion of the task	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
14.3	The ad-hoe sub imprests have been issued as not exceeding the limit approved in F.R.371	√		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	√		
15. Revenue Account				
15.1	The refunds from the revenue have been made in terms of the regulations	-	Not relevant	
15.2	The revenue collection have been directly credited to the revenue account without making credited to the deposit account	-	Not relevant	
15.3	Reports of arrears of revenue forwarded to the Auditor General in terms of FR 176	-	Not relevant	
16	**Human Resource Management**			
16.1	The staff has been maintained within the approved cadre	√		
16.2	All the members of the staff have been issued a duty list in writing	√		
16.3	All the reports have been submitted to the Department of Management Services in terms of the MSD Circular no.04/2017 dated on 20.09.2017	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
17 Provision of information to the public				
17.1	An information officer has been appointed and a proper register of information has been maintained and updated in terms of Right To Information Act and Regulations	√		
17.2	Information about the institution has been provided to the public by its Website and it has been facilitated to appreciate/ complain to public in regard of the institution by this website or alternative measures.	√		
17.3	Bi-annual or annual reports have been submitted as per section 08 and 10 of the Right to Information Act	√		
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 05/2018 and 05/2018 (1) of Ministry of Public Administration and Management	√		
18.2	A methodology has been prepared by the institution in order to monitor and asses the formulation and the implementation of Citizens charter/Citizens client's charter as per paragraph 2.3 of that circular	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
19. Complement of the Human Resource Plan				
19.1	A human resource plan has been prepared based on the format in Annexure 02 of Public Administration Circular No.02/2018 dated on 24.01.2018	√		
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	√		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	√		
19.4	A senior officer was appointed and assigned to the responsibilities of preparing the human resource development plan, developing capacity building programs and conducting skill development programs as per paragraph No. 6.5 of the aforesaid circular.	√		

N0.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
20. Responses to Audit Paragraphs				
20.1	The Shortcomings pointed out in the audit paragraphs issued by Auditor General for the previous years have been rectified.	√		

Cultural Affairs Division

Chapter 01-Institutional Profile/Executive Summary

1.1 Introduction

The Ministry of Cultural affairs is committed to fulfil the noble task of creating a unique Sri Lankan Nation, taking full responsibility for preserving and protecting the arrogant heritage of Sri Lanka, nurturing Literature and Art. Accordingly, we, as the Cultural Affairs Division is playing a vital role in bringing country into a sustainably developed Sri Lanka with virtuous and sensitive people based on the Sustainable Development Program and the National Policy of Vistas of prosperity and splendour. Accordingly, this part includes the performance of the Cultural Affairs Division among the functions of the Ministry in the year 2021.

1.2 Vision, Mission and Objectives

Vision

A Sustainably Developed Sri Lanka

Cultural Affairs Division

Mission

Formulation and implementation of policies and programs required for the in-situ and ex-situ conservation of cultural and archaeological heritage, conservation of films/movies, drama and theater, intangible and tangible heritage, government records and conservation, promotion and propagation of Sri Lankan Cultural elements

Objectives

The objectives have been identified considering the Sir Lankan Culture as the main instrument that directs people's behavior to achieve targets of all programmes introduced to bring prosperity to the nation.

- To build a positive cultural environment that would help to direct the people themselves in a manner that would successfully accomplish the general national development policy of the country.

- To forge ahead as a country with a great culture consisting of many sub-cultures while accepting the multi-nationalism and preserving the identity of respective sub-cultures. To promote cultural diversity and thereby to prevent harm caused to sustainable cultural items through various forces.

- To pave the path to make the cultural shape in the lives of public through the conservation, maintenance and usage of cultural heritage.

- To motivate the people to identify positive cultural characteristics and thereby to promote a culture with distinct Sri Lankan identity.

- To help the people in identifying themselves the external and internal factors causing cultural downfall and in exterminating these factors.

- Empowering society to create and sustain a generation of creative, talented, collective, self-motivated people who are championing patriotic thinking to meet global and future challenges

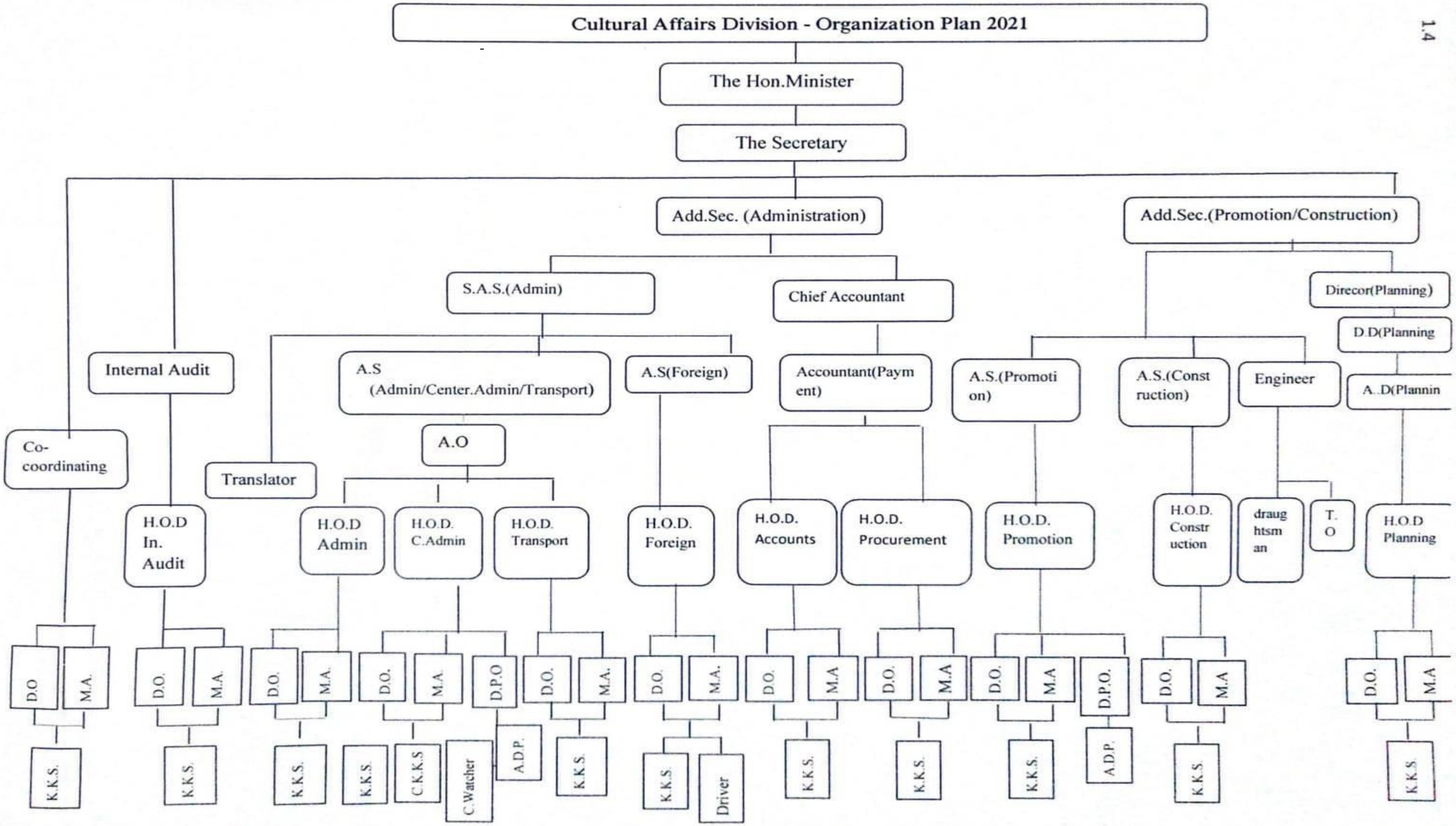
1.3 Main Functions

- Formulating, Implementing, monitoring and evaluating the Policies, Programmes and Projects related to the subjects of Cultural Affairs Division and to the laws and regulations of the relevant Departments and Statutory bodies attached such Division.
- Adoption of necessary measures for the advancement of all aspects of the national culture of Sri Lanka.
- Maintenance of cultural relationship with foreign countries.

- Extension of cooperation required for the improvement of culture-based tourism programmes as not to damage the cultural and archaeological heritages.
- Taking action required for the continuous compilation of Sinhala Encyclopedia, Sinhala Dictionary and Mahawamsa.
- Identification of trends of employing cultural contributions in creating harmony among communities and taking necessary action to implement them.

- Take necessary measures for the conservation of Historical, Archaeological and Cultural Heritages
  - Take necessary measures for the promotion of modern and traditional pieces of Arts and for the encouragement of Artistes
  - Identification and implementation of relevant processes for the advancement of Drama, Music and Dancing fields.
  - Systematic management and conservation of state documents
  - Supervision of all the subjects entrusted with the institutions such as Department of Cultural Affairs, Department of National Museum, Department of National Archives, Public Performance Board, National Film Corporation, S.W.R.D.Bandaranaike Memorial International Conference Hall, Central Cultural Fund and J.R. Jayewardene Centre.

1.4


Cultural Affairs Division - Organization Plan 2021
The Hon.Minister
The Secretary
Add.Sec. (Administration)
Add.Sec.(Promotion/Construction)
S.A.S.(Admin)
Chief Accountant
Direcor(Planning)
D.D(Planning
Internal Audit
A.S (Admin/Center.Admin/Transport)
A.S(Foreign)
Accountant(Payment)
A.S.(Promotion)
A.S.(Construction)
Engineer
A..D(Plannin
Co-coordinating
Translator
A.O
H.O.D In. Audit
H.O.D Admin
H.O.D. C.Admin
H.O.D. Transport
H.O.D. Foreign
H.O.D. Accounts
H.O.D. Procurement
H.O.D. Promotion
H.O.D. Construction
draughtsman
T. O
H.O.D Planning
D.O
M.A.
D.P.O
K.K.S.
C.K.K.S
C.Watcher
A.D.P.
Driver

1.5 Departments / Major Divisions of the Department under the Cultural Affairs Division of the Ministry

I. Department of Cultural Affairs

The Department carries out the functions of composing and implementation of programmes for preservation, promotion and dissemination of literary arts and cultural affairs with Sri Lankan identity, with the objective of building the Sri Lankan culture in order to get fulfilled the unique aspiration of making spiritually developed and sensitive Sri Lankan people.

A. Institutions which are governed under the Department of Cultural Affairs

- National Art Gallery and John de Silva Memorial Theater
- Independence Building
- Mahavamsa (The Great Chronicle) Compilation Office
- Dictionary Office
- Encyclopedia Office
- Folk Music Conservation Unit
- Ediriweera Sarachchandra Drama Training School
- Walisingha Harischandra Museum and Cultural Center
- National Art Institute - Kundasale, Kandy
- Uthuru Dakunu Mithuru Sevana – Mihintale
- Book Store and Book Stall
- State Dance Ensemble and State Music Ensemble

Other functions conducted by the Department;

- Organization of state festivals / ceremonies to promote cultural, art and literary activities and implementation of programs for the welfare of artistes
- Launching special programs and projects to promote cultural, arts and literary activities
- Implementation of staff training programs

II. Department of National Museums

The Department of National Museums Established in the year 1877, conserves, exhibits and propagates the National Heritage for a prosperous future, protects scientifically and systematically the resources belonging to the cultural and natural heritage and presents it for the evaluation, education and appreciation of the general public.

Main Divisions of the Department of National Museums

- National Museums established throughout the country (10)
- Anthropology Division
- Ethnology Division
- Geology Division
- Zoology Division
- Entomology Division
- Botany Division
- Conservation Division
- Library
- Education and Publication Division

III. Department of National Archives

The Department of National Archives carried out the functions of implementation of the National Archives Law and related laws and regulations for the proper management and preservation of public records as a part of the cultural heritage, the incorporation of public documents and unique personal documents for permanent preservation, accrue the newspapers and publications to the relevant legal deposit and facilitates the retrieval of information from deposited documents for public administration and public research.

Main Divisions of the Department of National Archives

- Incorporation of Government Documents
- Exhibition
- Registration of Books and Newspapers
- Preservation of Documents
- Micro Photographing of Newspapers
- Expansion of Archives Building

- Document Management Project
- Research Division
- Public Relations Division

1.6 Institutions / Funds under the Ministry

I. Public Performance Board

Local films, dramas and all public shows which affect the Sri Lankan society have been included in the scope of public performance. The above scopes are verified according to the vision as to whether they are suitable for public show under the Public Performance Board. Accordingly, the current main function of the Board is to examine those public shows as appropriate and as whenever necessary and to categorize them.

II. National Film Corporation of Sri Lanka

The National Film Corporation of Sri Lanka, established by Act No. 47 of 1971 and amended by Act No. 45 of 1980 is the only government agency for the administration and regulation of the film industry in Sri Lanka. This Institution dedicates to create a quality cinema culture by providing customers with a satisfying, responsible, friendly service, adopting new technologies, providing education, support and welfare to producers. Distribution of films is carried out according to the National Film Policy and Guidelines dated 17.06.1999 issued by the then Secretary to the Ministry of Finance and Planning, Dickson Nilaweera, under five Boards. There are 124 cinema halls operative island wide as at 31.12.2021.

III. S. W. R. D. Bandaranaike National Memorial Foundation

The Bandaranaike National Memorial Foundation was established on February 4, 1975 as a Foundation in order to perpetuate the memory of late Mr. S.W.R.D. Bandaranaike. The Foundation has been empowered by an Act of Parliament No. 02

of 1975 and the Amendments of 1981 and 1983. With the vision of becoming the premier festival and exhibition center in the South Asia, maintaining a unique position in the organization by innovating, enhancing brand, physical resources and human capital and improvement with modernization is the primary role. Three main components are operative under this foundation;

- The Bandaranaike Memorial International Conference Hall (BMICH) Constructed for Non-aligned Summit in 1976 and performs as the leading facilitator for every national and international conference in the country.
- Bandaranaike Center for International Studies - International Relations and Language Courses are implemented.
- Museums – there are two museums namely S.W.R.D Bandaranaike Museum and Sirimavo Bandaranaike Museum.

IV. J. R. Jayewardene Centre

J. R. The Jayewardene Center is a statutory body established by Act of Parliament No. 77 of 1988 on a concept of President Junius Richard Jayewardene, the first Executive President of Sri Lanka. This center houses a library, a museum, a presidential archive and a Japanese museum. Mr. Jayewardene's personal library collection and the documents related to his political career, as well as some documents and reports from the Presidential Secretariat and the gifts he received during his tenure have been deposited in its museum. This center is open to visit the public and carried out variety of many social service activities at present.

V. Central Cultural Fund

The Central Cultural Fund (CCF) has been established to transform Sri Lanka's heritage into a global miracle, excavate and conserve nationally and internationally recognized heritage monuments located in World Heritage Sites with the permission and supervision of the Department of Archeology and to develop tourist infra-structure facilities of archaeological sites. The Central Cultural Fund is empowered by the Parliament Act No 57 of 1980 to raise funds for this purpose.

1.6 Information on Foreign Funded projects

Foreign Funded projects have not been operated in the year 2021through the Cultural Affairs Division.

Chapter 02 - Progress and Outlook

The Cultura Centre Programme is a main programme implemented under Cultura Affairs Division. Under this programme, action has been taken by the Cultural Affairs Division to establish ''a Cultural Centre'' in each Divisional Secretary's Division with the intention of establishing a theatre with modern facilities, library facilities and study places for performing arts. This is a formal mechanism that contributes to conserve the tradsitionla performing arts and classical cultural items, to promote a culture nurtured thereby and to bring these cultural items to general public.

basic information on Cultural Centres

Province	District	No. of Divisonal Secretary's Divisions	No. of Cultural Centres established and operative	No. of Cultural Centres to be opened	No. of new Cultural Centres where the constructions in progress	No. of Cultural Centres to be further constructed
Central	Kandy	20	14	-	01	05
	Matale	11	11	-	-	00
	Nuwara Eliya	05	04	-	-	01
Eastern	Ampara	20	07	01	04	08
	Batticaloa	14	04	02	-	08
	Trincomalee	11	06	-	-	05
North Central	Anuradha pura	22	13	-	02	07
	Polonnaruwa	07	05	01	-	01
Northern	Jaffna	15	08	02	-	05

	Kilinochchi	04	-	-	-	04
	Mannar	05	-	-	-	05
	Mulativu	06	-	-	-	06
	Vavuniya	04	01	01	-	02
North Western	Kurunegala	30	18	05	01	06
	Puttalm	16	07	02	-	08
Sabaragamuwa	Kegalle	11	09	-	01	01
	Ratnapura	17	08	-	01	08
Southern	Galle	19	14	-	01	04
	Hambantota	12	07	-	01	04
	Matara	16	17	-	-	00
Uva	Badulla	15	13	-	-	02
	Moneragala	11	07	-	01	03
Western	Colombo	13	07	-	-	06
	Gampaha	13	09	01	-	03
	Kalutara	14	12	-	01	01
	Total	**331**	**201**	**15**	**13**	**122**

Basic Services Offered by Cultural Centers

Conducting Training Courses

Arrangements have been made to conduct training courses which provide new knowledge for nascent artistes at Cultural Centres with the intention of converting 201 Cultural Centres situated islandwide into an institutional structure that provides education and training required to generate pieces of arts with high value. Furthermore, programmes as to participate anyone who likes to aquire the skill of singing and playing instruments are also conducted at Cultural Centres. Specially these have provided the opportunities to collect information on folklore and for reseach activities. the undermentioned courses also been organized in addition.

- Up country, Low country, Sabaragamuwa, Bharatha, Kathak and folk dances
- Eastern and Western music course
- Drama and Theatre course
- Art, Sculpture and Engraving course
- Astrology Course
- Physical and Mental Development Course
- Handicrafts, Batik Design Course
- Course in Sinhala, Tamil, English, Pali and Sanskrit
- Angampora Craft Course
- Muslim Raban / Lee Keli Dance Course
- Mass Communication Course
- Indigenous medicinal treatment Course
- Chinese Traditional Martial Arts Course
- Beautyculture courses

Provision of Library service

The service has been implemented with the intention of increasing the interest of students and the public in reading and assisting education through the libraries established at each regional center. Some Cultural Centres have also initiated mobile library services for rural communities in remote areas.

Provision of cultural services

Cultural services are provided by the cultural centers of the area for religious / cultural events based on the needs of the local people. Under this program, Jaya Mangala Gatha groups, Hewisi groups, Magul drum groups, Ves dancing groups, Dancing groups, Street drama groups and Lay groups for Pirith recital are provided.

Implementation of Religious / Cultural / Educational and Social Welfare programmes

Cultural Centers carry out various Religious / Cultural / Educational programmes regionally throughout the year for the benefit of the local people with the help of the Development Fund / financial contribution of the residents of the area / government contribution.

Maintenance of Cultural Center National Dance Pool

The Cultural Center maintains a dance pool comprising of students with artistic talents among the students who are studying in aesthetics courses. This dance club contributes to state / national festivals as well as foreign cultural tours.

2.1 Progress of projects and programmes implemented by Cultural Afffairs Divison in the year 2021.

* Amount of provisions freezed as per No. iii of the Cabinet Decision No. 21/1596/304/134 of 30.08.2021 (Rs. millions)

Serial No.	Description of vote of expenditure	Provision 2021 (Rs. Million)	*Amount Provisions freezed (Rs. Million)	Expenditure as at 31.12.2021 (Rs. Million)	Financial Progress
Implementation of Cultural Centre Programme					
01.	Implementation of training Programme at Cultural Centres. 101-02-05-09-1409	60.00	-	28.14	47%
02.	Repairing of drums / musical instruments / furniture for Cultural Centres and purchasing books for the promotion of libraries. 101-02-05-0-2002	0.37	-	0.2	54%

03.	Provision of furniture and office equipment for Cultural Centres. 101-02-05-0-2102	5.00	-	5.00	100%
04.	Provision of machinery and equipment for Cultural Centres 101-02-05-0-2103	8.00	-	8.00	100%
05.	Minor repairs, improvements and maintenace work of Cultural Centres. 101-02-05-0-2001	6.00	-	6.00	100%
06.	Construction of Cultural Centres 101-02-05-23-2104	140.00	6.00	74.14 (Value of bills in hand is Rs. 37.00 million)	79%
Implementation of Special Cultural Promotion Programmes (Recurrent)					
07.	Special programmes for social cultural integration 101-2-5-6-1508	10.00	-	2.60	26%
08.	Upliftment of cultural activities at Public Institutions (The creative competition of Inter - public employees) 101-2-5-8-1409	5.30	-	5.00	94%

09.	Foreign cultural relations Programme 101-2-5-27-1409	12.64	2.5	7.02	56%
Implementation of Special Cultural Promotion Programmes (Capital)					
10.	Craft Village Programme 101-02-05-21-2506	2.00	-	1.63	82%
11.	Research activities on cultural values and indigenous knowledge 101-02-05-29-2507	2.00	1.00	0.00	0%
12.	National Heritage Conservation and Promotion Programmes 101-02-05-31-2509	24.83	4.57	4.30	17%

2.1.1 Implementation of Training Programmes at Cultural Centres.
101-02-05-09-1409

Provisions amounting to Rs. 60.00 million were allocated in the year for the implementation of Training programmes at Cultural Centres. Payment of resource person allowance for 2,330 resource persons was made as a sum of Rs. 5,000.00 for the implementation of aesthetic and skill development courses and a sum of Rs. 4750.00 was paid for other courses.

2.1.2 Repairing of drums / musical instruments / furniture for Cultural Centres and purchasing books for the promotion of libraries.
101-02-05-0-2002

Financial provisions are allocated annually for repairing of damaged but reuseable musical and dancing instruments in Cultural Centres since the musical and dancing instruments are essential for study courses of Cultural Centres.

Accordingly, musical and dancing instruments at four Cultural Centres at Meegahakiwula, Haliela, Palagala and Gonapeenuwala were repaired using the provisons of Rs. 0.20 million allocated for the year 2021 for the purpose of repairing drums / musical instruments / furniture for Cultural Centres and purchasing books for the promotion of libraries.

2.1.3 Provision of furniture and office equipment for Cultural Centres.
101-02-05-0-2102

Financial Provisions of Rs. 5.00 million were alllocated for the year 2021 for the purpose of providing furniture and office equipment for cultural centres for masintainnig the cultural Centre structure actively. by spending such provisions, books, dancing / musical instruments ans office / furniture were purchased for Ridigama, Mawathagama, Madampe, Mahakumbukkadawala, Madurawala, Palindanuwara and Bulathsinhala Cultural Centres.

2.1.4 Provision of machinery and equipment for Cultural Centres
101-02-05-0-2103

Provisons allocated for the year 2021 for the purpose of providing machinery and equipment for Cultural Centres were Rs. 8.00 million. by spending such amount office equipment, musical instruments, computer accesories and dancing equipment required for Cultural Centres at Mawathagama, Ehetuwewa and Palinda nuwara and office equipment and musical and dancing instruments required for the Nagananda International Buddhist Centre at Kelaniya were purchased.

2.1.5 Minor repairs, improvements and maintenace work of Cultural Centres.
101-02-05-0-2001

Under this, repairs, constructions and manitenance work were carried out using the amount of Rs. 6.00 million allocated for the year 2021 for cultural Centres at Baddegama, Elpitiya, Pitabeddara, Thanamalwila, Meegahakiwula, Thirappane, Kekirawa, Higurakgoda, Padukka, Polgahawela, AmbanpolaNo. of Cultural Centres constructed as at Kantale, Dehiattakandiya, Padiyathalawa and Ukuwela in the island.

2.1.6 **Implementation of construction Programme of cultural centres**
101-02-05-23-2104

Construction of Cultural Centres – Physical Progress as at 31.12.2021

No. of Cultural Centres constructed as at 31.12.2021	201
No. of new Cultural Centres to be opened finalysing the constructions as at 31.12.2021	15
No. of new Cultural Centres the constructions are in progress as at 31.12.2021	13
No. of Cultural Centres minor repairs, improvements and maintenance activities were carried out in the year 2021.	15

2.1.7 implementation of special programmes for socio cultural integration
101-2-5-6-1508

Under this, granting of provisions for the relevant District Secretariats for processions of Matale and Nuwara Eliya Devales and granting of donations for Dalada Procession of Kandy were carried out. Additionlaly, dancing groups were provided for Gangarama procession of Hunupitiya which is annually organized and printing and sitribution of ‘’Neketh Seettuwa’’ od New Year.

2.1.8 Taking action related to the upliftment of cultural activities at Public Institutions (The creative competition of Inter - public employees)
101-2-5-8-1409

The inter Public Employees Creative Competition is organized annually for the evaluation of talents of Public employees. Invitation of pieces of arts related to all sections of the competition at present (Short dramas, short films, photographic competiton and exhibition etc.) is finalized and such pieces of arts have been submitted for judgement and winners were selected. Arrangements are being made to hold the relevant Awarding Ceremony in connnection with this.

2.1.9 Implementation of Foreign cultural relation Programme

The initial activities of the International Cultural Ceremony ''Cultural Saubhagya'' which was organized with the intention of promoting cultural tourism industry improving local and foreign cultural relations through Cultural Affairs Division was commenced. 101-2-5-27-1409

Trainnig of National Dancing Pool have been commenced and relevant arrangements have been made to carry out such training of artistes at the 'Ape gama'' premises at Battaramulla. Implementation of Craft village Programme

101-02-05-21-2506

Provision of a sum of Rs. 2.00 million has been allocated for the year 2021 for Tourist Carft village Kandana in Hali Ela a model village of traditional crafts with the intention of promotion of local arts of crafts through tourism. Constructions related to the first phase of this model craft village such as the village house, pottery, fishery, mining, oil pressing industry and wayside resting place have been finalized by now as to expand the tourist exhibiting space. Provisions have been granted for the constructions of the second phase to the Divisonal Secretariats.

2.1.11 Carrying out research activities on cultural values and indigenous knowledge
101-02-05-29-2507

Establishment of the research Unit has already been finalized through Cultural Affairs Division for carrying out reaserch activities on locally inhetited culture. Training programmes for th Reserch Officers selected for this purpose have been planned. The Questionaire prepared for these research activities has been sent to the District Secretariats, Divisional Secretariats and Cultural Centres and the amount allocated for this purpose is Rs. 2.00 million. Commencement of field research activities have been delayed due to Covid 19 pandemic situation prevailing at present.

2.1.12 National Heritage Conservation and Promotion Programmes
101-02-05-31-2509

Establsihment of National Dancing Pool and conducting the "Prathiba" inter cultural centre Competition have been made manly under this vote of expenditure.

- **Establishment of National Dancing Pool**

National Dancing Pool has been established selecting nascent artistes who have illustrated talents at Provincial level attached to Cultural Affairs Division. Thereby it is intended to provide national as well as international performing experience through local as well as foreign perfoming opportunities and to motivate them and they would have the opportunity of presenting performances join hand with tourism.

- **Conducting the "Prathibha" Inter Cultural Centre Competition.**

"Prathibha" Inter Cultural Centre Competition which is conducted among Cultural Centres can be known as a programme intended with the intention of introducing traditional art of dancing such as up country, low country and Sabaragamuwa dancing traditions which are being depleted gradually to the modern sudent generation with a new facet. The main aim of this which is organized annually is to promote the traditional art of dancing and to make it popular. Competitions at provincial and national levels of this series of competitions have been finished at present.

2.2 Statutory bodies which receive provisions under the Ministry

* Amount of provisons (Rs. million) freezed as per No. iii of the Cabinet Decision No . 21/1596/304/134 dated 30.08.2021.

	Institution	Capital Provisions 2021 Rs. Million	* Amount of provisons freezed (Rs. million)	Expenditure as at 31.12.2021 Rs. Million	Financial Progress (%)
01	**Public Performance Board**	4.35	-	0.50	11.5%
02	**National Film Corporation of Sri Lanka**	40.00	-	11.00	27.5%

2.2.01 Public Performance Board

Nine Sofa sets and 02 Stools were purchased for the lobby at new cinema theatre as at 31.12.2021.

2.2.02 National Film Corporation of Sri Lanka

- Alabama Clothes required to fix Accoustic boards of the cinema theatre / LED bulbs and sanitory equipment have been received. Purchasing orders have been issued for the purposes such as Color Grading Work station and Monitor, Color Grading Software Suite and Device at Sarasavi studio, repairing of 4K Projectors / Purchasing of 4K Projectors, Establishment of Filter Fan and Server / Water proofing of Roof Slabs at NFC Cinema and Supplying a Digital Hand held sound recorder.
- Projects such as purchasing of acoustic Panels and purchasing of audio equipment for additional sound recording studio and dialogue recording gallery of Sarasavi studio / Color Grading monitor and screen calibration tool, DCP Creator Software and establishment of public calling system have been finalized. Reception of Consultancy report on the finalization of servicing and repairing of audio system is pending.

2.3. Special achievements

- **Decalration of "Dumbara Rata Kalala" (Carpets with Dumbara Patterns) designed by traditonal craftsmen of Sri Lanka as an Intangible Heritage of the world.**

Sri Lanka can be recognized as a country full of various intangible Heritage. Among them Puppetry has already been declared as a world Heritage by UNESCO. Furthermore, another such Intangible Heitage of Sri Lanka known as "Dumbara Rata Kalala" (Carpets with Dumbara patterns) has been declared as a world heritage at the 16th Inter Governmental Conference on conservation of Intangible Heritage held at UNESCO Headquarters in Paris in France during the period from 13 to 18th December in the year 2021.

Establishment of "Amaradeva Sangeetha Asapuwa" (Amaradeva Music Centre)
The work of this Music Centre designed based on the memory of Veteran Musician Pandith W.D. Amaradewa who carried out innumerable service to the Sri Lankan music field is in progress at present in a plot of land in the extent of 100 perches alloted from Ape Gama premises at Battramulla. Action is being taken to construct a library, an aesthetic reserach laboratory, a recordroom and also a museum to protect and present to the future generation the awards, certificates won by Mr. W.D.Amaradewa, the things he used at the venue entrusted to the cultural Affairs Division in the year 2021.

- **Conducting the Creative Competition of Inter - public Employees**

Pieces of arts for the Creative Competition of Inter public employees - 2021 were invited and activities related to selection of winners were also been finalized making judgements even before the Covid 19 pandemic situation. Arrangements have been made to hold the Awarding Ceremony of this event in March 2022.

- **Conducting the "Prathibha" Inter - Cultural Centre Competition**

"Prathibha" Inter- Provincial Cultural Centre Competition – 2021 has been conducted even before the existing Covid 19 Pandemic situation.

Conducting "Cultural Knowledge" Training Workshop.

Arrangements were made to conduct this "Cultural Knowledge " Training workshop under three phases. Provision of knowledge on the preparation of Action Plan 2022 of the Cultural Centres for In charge Cutural Promotion Offciers and making aware the new In charge Cultural Promotion officers on the Cultural Centres could be carried out through such training programmes. Here, it is intended to prepare the basis required to obtain a more efficient and productive service through Cultural Centres.

- **Preparation of “National Cultural Policy”.**

It is essentail a National cultural policy to establish a quantitative and qulaity development and coordination of cultural affairs implemented nationally. With the intention of this, basic activities of preparation of “National Cultural Policy “ was commenced and it is operative on the instruction of a scholarly committee. The basic activities of this has been finalized on the recomendations of the committee by now.

2.5 Challenges and Future Goals

	Challenges	Future Goals
1.	Implementation of cultural activities implemented islandwide regionlally in a formal and more organized manner.	• Preparation of a methodology to line the goverenment Institutions for the liaison of cultural activities implemented regionally.
2.	To establish a quality growth in local Art field along mixing the international knowledge and experience	• Organization of a drama workshop for local dramatists with the participation of foreign dramatist and provision of opportunities for them for producing dramas
3.	Promotion of local art through unification of local cultural and art items with the tourism indistry.	• Provison of government sponsorship for creating the pieces of arts with tourist attraction such as traditional masks and carvings. • Conducting training progammes of drum playing sessions for tourists. • Using the classical artistic items such as local dancing, dramas etc. for tourism promotion.

		• Organizing an international art festival as a national programme targeting tourism industry associating Colombo city. • Organizing annually an International art exhibition
4.	Reorganization of Administration structure related to local cultural affairs	• Introduction of a computer software for liaison and coordination of administrative, financial and cultural activities at Cultural Centres. • Building up of new cultural policy and the Action Plan. • Reconstruction of Institutional Structure related to cultural field. • Updating of Acts, Constitutions and regulations related to cultural field. • Invetigation of tax policy relavant to cultural field
5.	Upliftment of the regularity and formalization of cosuming local cultural art.	• Carrying out a reserch on the upliftment of consuming local cultural art. • Building up of a series of Proposals for updating school text books on literature and art field.
6.	To provide Government sponsorship to solve the issues in local traditional cultural	• Identification of raw material and equipment required for the rituals of Devale through cultural Centres and

	items identified.	issuance of licenses.
7.	Establishment of a quality and quantitative growth in stage drama through the expasion of opportunities of exhibiting regionally the pieces of arts of high quality created locally.	• Modernization of performing Threatres regionally available in selected districts.
8.	Expansion of the opportunities of exhibiting the pieces of arts of high quality created through cultural centres.	• Producing and showing short dramas through Cultural Centres. • showing in the urban space the local classical pieces of arts created through Cultural Centres.
9.	Upliftment of cultural appreciationof the people in Sri Lanka and establishment of a new progression in the field of music through classical art traditions for creating a man of more wide culture.	• Introduction of new art traditions such as Opera, Ballet, musical symponies and music dramas etc.
10.	Establishment of a quality development in the field introducing modern technological methods for the field of book writing as to fulfill the requirement of readers.	• Production of audio books for visually defect commmunity.

11.	Establsihment of a new revival in the field of designning books through uplifting the reading interest.	• Organizing of book exhibitions provincially.

I certify that the information in pages No. 82 to 106 above were checked and the numbers therein above are agreed.
Sgd./ Illegibly

Chief Accounting Officer
Name - Prof. Deshabandu Kapila Gunawardena
Designation - Secretary, Ministry of Buddhasasana, Religious and Cultural Affairs
Date - 2022.02.24

Chapter 03 - Overall Financial performance for the year ended on Chapter 03 - Overall Financial performance for the year ended on 31.12.2021

ACA-

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

Rs.

Budget 2021		Note	Actual 2021	2020	
	Revenue Receipts				
	Income Tax	1	-	-	
	Taxes on Domestic Goods and Services	2	-		ACA -1
	Taxes on International Trade	3	-	-	
	Non Tax Revenue and others	4	-	-	
	Total Revenue Receipts (A)	-	-	-	
	Non - Revenue Receipts				
	Treasury Imprest		7,200,024,000	877,424,000	ACA -3
	Deposits		5,581,725	5,462,163	ACA -4
	Advance Accounts		34,564,048	10,813,436	ACA -5/5(A)
	Other Receipts				
	Total Non - Revenue Receipts(B)		**760,169,773**	**893,699,599**	
	Total Revenue Receipts& Non Revenue Receipts C = (A)+(B)		**760,169,773**	**893,699,599**	
	Less: Expenditure				
	Recurrent Expenditure				
580,600,000	Wages, Salaries & Other emoluments	5	531,406,736	545,982,411	
	Other Goods & Services		133,485,062	167,721,279	
221,000,000	Subsidies, Subsidies	6	-	-	ACA -2(ii)
149,600,000	Grants and Transfers	7	131,718,037	141,639,678	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	1,200	36,300.00	
951,200,000	**Total Recurrent Expenditure (D)**		**796,611,035**	**855,379,667**	
	Capital Expenditure				
12,650,000	Rehabilitation & Improvement of Capital Assets	10	8,896,434	18,502,697	
161,850,000	Acquisition of Capital Assets	11	96,358,800	78,939,018	
40,000,000	Capital Transfers	12	10,984,000	15,000,000	ACA -2(ii)
-	Acquisition of Financial Assets	13	-	-	
1,500,000	Capacity Building	14	614,658	616,387	
29,000,000	Other Capital Expenditure	15	5,935,767	30,705,553.58	
245,000.00	**Total Capital Expenditure (E)**		**122,789,659**	**143,763,655**	
	Total Capital Expenditure (E)		**51,936,456**	**133,665,760**	
	Deposit Payments		17,698,529	6,127,159	
	Advance Payments		34,237,927	127,538,601	ACA -4 ACA -5/5(A)/5(B)
1,196,200,000.00	**Total Expenditure G = (D+E+F)**		**971,337,150**	**1,132,809,082.17**	
-1,196,200,000.00	**Imprest Balance as at 31st December 2020 H=(C-G)**		**-211,167,378**	**(239,109,48.4)**	

ACA-P

3.2 Statement of Financial Position

Statement of Financial Position
As at 31st December – 2021

	NNote	Actual 2020 Rs.	2019 Rs.
Non - Financial Assets			
Property, plant and equipment	ඒACA-6	3,415,278,892	3,321,770,092
Financial Assets			
Advance Accounts	ACA-5/5(A)	116,399,044	116,725,165
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**3,531,677,936**	**3,438,495,257**
Net Assets / Equity			
Net assets		81,940,807	70,150,123.52
Property, Plant & Equipment Reserve		3,415,278,892	3,321,770,092
Rent and Work Advance, Reserve	ACA-5(B)		
Current Liabilities			
Deposits Accounts	ඒACA-4	34,458,237	46,575,041
Imprest Balance	ඒCA-3	-	-
Total Liabilities		**3,531,677,936**	**3,438,495,257**

Detail Accounting Statements in above ACA format Nos. 1 to 6 presented in pages from 107 to 109 and Notes to accounts presented in pages from 110 to 114 form and integral parts 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 to in agreement

Chief Accounting Officer	Accounting Officer	Chief Financing Officer
Name :	Name:	Name :
Designation :	Designation:	Designation :
Date : 2022.02.24	Date:	Date : 2022.02.24

3.3.

Statement of Cash Flows ACA-C

Statement of Cash Flows

For the Period ended 31st December - 2021

	Actual	
	2021 Rs.	**2020 (Readjusted) Rs.**
Cash Flows generated from Operating Activities		
Total Tax Receipts	-	-
Fees, Surcharges, Fines and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected for other Revenue Heads	39,821,403	32,771,181
Imprest Received	720,024,000	877,424,000
Recovery of advances	34,218,570	118,918,176
Deposits received	5,581,725	5,462,163
Total Cash generated from Operational activities (a)	**799,645,698**	**1,034,575,520**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	671,478,753	721,177,009
Subsidies & Transfer Payments	30,045,237	47,539,679
Expenditure incurred on other votes	32,659,711	105,080,922
Imprest Settlement to Treasury	-	-
Payment of Advances	34,320,327	131,510,814
Payment of Deposits	17,698,529	6,127,159
Total Cash flow disbursed for Operational activities (b)	**786,202,558**	**1,011,435,582**
NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES (c) = (a)-(b)	**13,443,140**	**23,139,938**
Cash Flows generated from Investing Activities		
Interests	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Cash flow generated from Investing Activities (d)	-	-
Less - Cash disbursed (for):		
Purchase or Construction of Physical Assets & Acquisition of Other Investments	13,443,140	23,139,938
Total Cash flow disbursed for Investing Activities (e)	13,443,140	23,139,938
Net cash flow generated from investing activities (f) = (d)-(e) Activities	-13,443,140	-23,139,938
NET CASH FLOWS GENERATED FROM OPERATING & INVESTING ACTIVITIES (g)=(c)+(f)	**0**	**0**
Cash Flows generated from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash Flow generated from Financing Activities (h)	-	-
Total Cash generated from Financing Activities (h)	**0**	**0**
Less - Cash disbursed for		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash flow disbursed for Financing Activities (i)	-	-
Cash Flow generated from Financing Activities (j)= (h)- (i)	-	-
Net Movement in Cash (k) = (g) – (j)	**0**	**0**
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the Financial Statements

Note 05 Rs.

Revenue Code	Program (1)					Program (2)					
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure	Total Expenditure
	-1	-2	-3	(4)=(1)+(2)+ -3	-5	-6	-7	-8	(9)=(6)+(7)+ -8	-10	(11)=(5)+(10)
Personal Emoluments	65,600,000	-	-	65,600,000	49,466,944	515,000.00	-	-	515,000.00	472,802, 196	545,982,411

Note 06 Rs.

Revenue Code	Program (1)					Program (2)					
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfer	Total Net Provision	Expenditure	Total Expenditure
	-1	-2	-3	(4)=(1)+(2)+ -3	-5	-6	-7	-8	(9)=(6)+(7)+ -8	-10	(11)=(5)+(10)
Travelling Expenses	3,000,000	-	-250,000	2,750,000	869,035	7,500,000	-	-	7,500,000	2,021,697	2,890,732
Supplies	9,000,000	-	-	9,000,000	8,112,000	10,000,000	-	500,000	10,500,000	7,306,918	15,418,918
Maintenance Expenditure	6,900,000	-	750,000	7,650,000	4,800,940	3,700,000	-	-	3,700,000	2,421,376	7,222,316
Service	62,800,000		2,605,800	65,405,800	62,998,724	118,100,000	-	-7,857,000	110,243,000	44,954,372	107,953,096

Note 07 Rs.

Revenue Code	Program (1)					Program (2)					
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR66/99 Transfer	Total Net Provision	Expenditure	Total Expenditure
	-1	-2	-3	(4)=(1)+(2) -3	-5	-6	-7	-8	(9)=(6)+(7) -8	-10	(11)=(5)+(10)
Transfer	109,600,000	-	-	109,600,000	103,681,270	40,000,000	-		40,000,000	28,036,767	131,718,037

Note 09 Rs.

Revenue Code	Program (1)					Program (2)					
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	Fry 66/99 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR66/99 Transfer	Total Net Provision	Expenditure	Total Expenditure
	-1	-2	-3	(4)=(1)+(2)+ -3	-5	-6	-7	-8	(9)=(6)+(7)+ -8	-10	(11)=(5)+(10)
Losses and cut off	-	-	1,200	1,200	1,200	-	-	-	-	-	1,200

Note 10 Rs.

Revenue Code	Program (1)					Program (2)					
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	FR66/99 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/99 Transfer	Total Net Provision	Expenditure	Total Expenditure
	-1	-2	-3	(4)=(1)+(2)+ -3	-5	-6	-7	-8	(9)=(6)+(7)+ -8	-10	(11)=(5)+(10)
Rehabilitation & Improvement of Capital Assets	3,450,000	-	-	3,450,000	2,400,136	9,200,000	-	-	9,200,000	6,496,298	8,896,434

Note 11 Rs.

Revenue Code	Program (1)					Program (2)					
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	FR66/99 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/99 Transfer	Total Net Provision	Expenditure	Total Expenditure
	-1	-2	-3	(4)=(1)+(2) + -3	-5	-6	-7	-8	(9)=(6)+(7) + -8	-10	(11)=(5)+(10)
Acquisition of Capital Assets	8,850,000	-	4,250,000	13,100,000	9,250,592	153,000,000	-	-	153,000,000	87,108,208	96,358,800

Note 12 Rs.

Revenue Code	Program (1)					Program (2)					Total Expenditure
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/99 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/99 Transfer	Total Net Provision	Expenditure	
	-1	-2	-3	(4)=(1)+(2) + -3	-5	-6	-7	-8	(9)=(6)+(7) + -8	-10	(11)=(5)+(10)
Capital Transfers	40,000, 000	-	-	40,000,000	10,984,000	-	-	-	-	-	10,984,000

Note 14 Rs.

Revenue Code	Program (1)					Program (2)					Total Expenditure
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/99 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR66/99 Transfer	Total Net Provision	Expenditure	
	-1	-2	-3	(4)=(1)+(2) + -3	-5	-6	-7	-8	(9)=(6)+(7) + -8	-10	(11)=(5)+(10)
Note 13 - Acquisition of Financial Assets	-	-	-	-	-	-	-	-	-	-	-
Note14- Capacity Building	1,500,000	-	-	1,500,000	614,658	-	-	-	-	-	614,658

Note 15 Rs.

Revenue Code	Program (1)					Program (2)					Total Expenditure
	Provision					Provision					
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/99 Transfer	Total Net Provision	Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/99 Transfer	Total Net Provision	Expenditure	
	-1	-2	-3	(4)=(1)+(2) + -3	-5	-6	-7	-8	(9)=(6)+(7) + -8	-10	(11)=(5)+(10)
Other Capital Expenditure	-	-	-	-	-	29,000,000		-174,800	28,825,200	5,935,767	5,935,767

3.5Performance of the Revenue Collection -No

3.6 Performance of Utilization of Allocation

Rs.'000

Type of Provision	Provisions allocated		Actual Expenditure	Provisions Utilized as a % of Final Provisions ended
	Original Provision	Final Provision		
Recurrent	951,200	946,950	796,611	84
Capital	245,000	249,250	122,790	49

3.8. In terms of F.R.208 provisions granted from this Department to District Secretariat/Provincial Council as an agent of the other Ministries/ Departments

Serial No.	Ministry / Department / District Secretariat received Provisions	Purpose of the Provision	Provisions		Actual Expenditure	Provisions Utilized as a % of Final Provisions provided
			Initial provision	Final Provision		
1	Ministry of Mass media (105-01-03-03-2205)	Construction of "Amaradeva Asapuwa"	150,000	150,000	18,218	12

2	Ministry of Public Service Provincial Councils and Local Authorities (130-01-02-0-1003)	Making payment of Graduate apprentice allowance	980	980	949	97
3	Department of Pensions (253-01-02-04-1502-12)	Settlement of Pension Gratuity	1,350	1,350	1,350	100
4	Ministry of Buddhasasana, Religious and Cultural Affairs (101-01-01-0-1409)	For refreshment of the office of Minister	12,260	12,260	12,098	99
5	State Ministry of Public Defence, Home Affairs and Distress Management (409-01-05-0-1409-67)	For presentation for Cultural Show of 73rd Independence Festival	12,260	12,260	12,098	99
			164,650	164,650	32,660	

3.9Performance of Reporting Non-Financial Assets

Rs.
'000

Asset Code	Code Description	Balance as at 31st Dec. 2021 as per Board of survey Report	Balance as at 31st Dec.2021 as per Report of Financial Position	To be account in future	Report the Progress as %
9151	Building and Structures	2,967,548	2,967,548		
9152	Machine and Equipment	279,655	279,655		
9153	Lands	168,076	168,076		
9154	Intangible Assets	-			
9155	Biological Assets	-	-		
9160	Work in Progress				
9180	Leased Assets				

3.10 Report of the Auditor General

3.10 Audit Report

Secretary,

Ministry of Buddhasasana, Religious and Cultural Affairs

Auditor General's Summary Report in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 on the Financial Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending 31st December 2021.

…………………………………………………………………………………………

1. Financial Statements

1.1 Qualified opinion

The Audit of the Statement of Financial Status as at 31st December 2020 and the Financial Statements consist of Financial Performance Statement and the Cash Flow Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending on 31st December 2021 have been conducted under my direction in accordance with the provisions contained in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka which should be read in conjunction with the provisions of the National Audit Act No. 19 of 2018.

This report contains my views and observations on these financial statements submitted to the Ministry of Buddhasasana, Religious and Cultural Affairs in terms of Section 11 (1) of the National Audit Act No. 19 of 2018.

The Annual Detailed Management Audit Report will be issued to the Chief Accounting Officer in due course in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. The Auditor General's Report in accordance with Article 10 of the National Audit Act No. 19 of 2018 which should be read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, will be tabled in Parliament in due course.

I view that, except for the effect of the facts indicated in the paragraph 1.6 of this report, the Financial Status as at 31st December 2021, Cash Flow and the Financial Performance for the year ending at 31st December 2021 of the Ministry of Buddhasasana, Religious and Cultural Affairs reflect the true and fair position in accordance to the generally accepted accounting principles.

1.2 Basis for the qualified opinion

My opinion is qualified by being based on the facts indicated in the paragraph 1.6 of this report. I conducted the audit in accordance with the Sri Lanka Audit Standards. My responsibility in regard of the financial statements is further explained in the Auditor's Responsibility in this Report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Chief Accounting Officer in relation with financial statements

It is the responsibility of Chief Accounting Officer to prepare financial statements reflecting true and fair condition in accordance with the generally accepted principles of accounting and in accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018 and to determine internal control for being able to prepare financial statements without quantitative misrepresentations due to fraud and errors.

In terms of Section 16 (I) of the National Audit Act No. 19 of 2018, the ministry is required to maintain proper books and records on its own income, expenditure, assets and liabilities so as to be able to prepare annual and periodic financial statements.

The Chief Accounting Officer should ensure that an effective internal control system is in place for the financial control of the ministry in terms of sub-section 38 (1) (c) of the National Audit Act and the effectiveness of the system should be reviewed from time to time and changes should be made as required for the effectiveness of the system.

1.4 Responsibility of the Auditor on Financial Statements Audit

It is my objective to issue the audit report that includes my opinion and to provide a fair confirmation that there are no quantitative misrepresentations

due to any frauds and errors in the financial statements as a whole.

Fair certification is a high level of certification, but it is not always a guarantee that quantitative misrepresentations will be detected when conducting an audit in accordance with Sri Lanka Audit Standards. Fraud and error can result in quantitative misrepresentations, either individually or collectively, and its adequacy depends on the impact on the economic decisions made by users based on these financial statements.

As part of the audit in accordance with the Sri Lanka Audit Standards, I acted with professional judgment and professional skepticism during the audit. I further,

- Planned and implemented the appropriate audit procedures to identify and assess the risk of quantitative misrepresentations resulting from fraud or errors in financial statements in order to form basis for a published audit opinion. The impact of fraud is far stronger than the impact of quantitative misrepresentations due to the reasons such as collusion, forgery, Intentional avoidance misrepresentation and the avoidance of internal control.

- Although without having an intention to express an opinion regarding the effectiveness of internal control, an understanding of internal control was gained in order to plan appropriate audit procedures for the opportunities.
- Evaluating the fair and appropriate inclusion of transactions and events based for the structure and content of financial statements including disclosures.
- The overall presentation of the financial statements including disclosures and the fair and appropriate inclusion of transactions and events based on the structure and content of the financial statements were evaluated.

I inform Chief Accounting Officer about the important audit findings identified during my audit, key internal control weaknesses and other issues.

1.5 Report on other legal requirements

In terms of Section 6 (1) (d) of the National Audit Act No. 19 of 2018, I declare the following mentioned facts

(A) The financial statements correspond with the previous year.
(B) The following recommendation which I had made regarding the financial statements of the Buddhasasana division relevant to the previous year had not been implemented.

Paragraph reference	Audit observation	Recommendation
2.3	The total retention balance for contracts under the Ministry as at 31st December 2020 was Rs.99,596,333 and the retention balance for the Buddhasasana Division was Rs.57,343,077. Although it should be appropriately credited to the relevant account or government revenue for not allowing to be considered as expired deposits as per Financial Regulation 571 in regard of 2 deposits amounting to Rs 1,789,359 exceeding 2 years from the end of the year under review, actions had not been taken accordingly	Actions must be taken in accordance with Financial Regulation 571

1.6 Statement of Financial Status

1.6.1 Non-financial assets

(A) The value of the double cab bearing number PA-2741 of Rs. The jeep worth Rs. 6,000,000 bearing the number KE-9331 belonging to the Ministry of Water and Water Supply, which was obtained for the use of the Ministry, was included in the non-financial assets. Furthermore, the value (not assessed) of the two vehicles numbered PA-7974 and 18-4263 was not included in the non-financial assets and the non-financial assets were shown to be less for that amount.

(B) At the end of the year the Cultural Division of the Ministry had 50 vehicles and the value of 19 vehicles as per the ACA (06) form submitted with the 2021 financial statements was stated as Rs.71,350,000. Accordingly, the value of 31 vehicles was not included in the Non-Financial Asset Statement as at 31 December 2021.

1.6.2 Failure to maintain documents and books

It was observed during the sample test that the Ministry had not maintained the following documents.

Type of document		Relevant regulation	Observation
I.	Document of bails	Financial Regulation 891 (1)	It had not been maintained by the Buddhasasana division and had not been updated by the Cultural division.
II.	Document of damages	Financial Regulation 110	Had not been maintained by the Buddhasasana division.
III.	Document of liabilities	Financial Regulation 211 (1) and 447	Had not been updated by the Cultural division.
IV.	Documents for handing over checks	Financial Regulation 388 (1) and 389	Had not been maintained by the Cultural division.

2. Financial Review

2.1 Expenditure Management

Although the estimates should be as accurate as possible according to the Financial Regulation 50 of the Democratic Socialist Republic of Sri Lanka,

there were variations between the basic and revised expenditure estimates within ranges from 12% to 100% for 13 recurrent expenditure votes and within ranges from 43% to 100% for 04 capital expenditure votes.

2.2 Utilization of Provisions

Out of the net allocation of Rs. 2,237,990,300 allocated for the ministry during the year under review, an allocation of Rs. 547,781,659 was remaining which is 24.48% as a percentage. Accordingly, out of the net allocation of Rs. 236, 418,200 of which had been made for 13 recurrent expenditure votes and 6 capital expenditure votes, an amount of Rs 120, 009,261 was remaining within ranges from 25% to 84% as a percentage.

2.3 Remaining provisions transferred under FR 66

Out of the estimated allocations, Rs. 9,545,000 had been transferred to three recurrent expenditure votes under FR 66 and remaining provision of Rs 5,394,762 within ranges from 23% to 91% out of it had not been utilized.

2.4 Remained supplementary estimated provision

Out of the supplementary allocations received for 03 Expenditure votes under FR 74, 100% of the Provision of Rs 5,914,300 for two votes had not been utilized. Out of the supplementary provision of Rs 66, 000,000 obtained for one vote, 82% had been remained.

2.5 Approach to Liabilities and bonds

Although all the liabilities should be noted immediately, the cultural division had not been acted accordingly. As a result of it, the total liabilities and bonds respectively amounting to Rs 46, 300,546 and Rs 10,692,125 according to the financial statements presented, could not been confirmed as accurate in the audit.

2.6 Certification to be done by the Chief Accounting Officer

Although the Chief Accounting Officer should certify the following matters according to the provisions of Section 38 of the National Audit Act No. 19 of 2018, actions had not been taken accordingly.

(A) The Chief Accounting Officer and Accounting Officer should ensure that an effective internal control system is arranged and maintained for the financial control of the ministry and that necessary changes should be made to review the effectiveness of that system from time to time and to make the system effective accordingly. Although those reviews should have made in writing and submitted a copy to the Auditor General, any statement stating that such reviews were done had not been submitted to the Auditor General.

(B) Although the Chief Accounting Officer and the Accounting Officer should ensure that there is an effective methodology for the proper functioning of the internal audit function, no arrangements have been made to appoint an internal auditor or to conduct an internal audit according to the observations mentioned in paragraph 4.1 of the report.

(C) Although the Chief Accounting Officer and the Accounting Officer should ensure that all the audit queries are answered within the specific periods of time required by the Auditor General, the audit queries have not been answered in accordance with paragraph 3.3 of the report

2.7 Non-compliance with rules and regulations

Non-compliances with the following rules and regulations were observed.

Reference to rules and regulations	Non-compliance
(A) Chapter XXIV of the Establishments Code of the Democratic Socialist Republic of Sri Lanka	
(i) Subsections 4.2.5, 4.5 and 4.6	The actions had not been taken to recover the loan balance of Rs167,055 of a retired officer of the Buddhasasana division had been due for more than 02 years and the loan balance of Rs 128,732 of a retired officer of the Cultural division had been due for more than 5 years. Also, actions had not been taken to recover the outstanding loan balance of Rs. 101,300 of a deceased officer in the Cultural division

(ii) Sub-section 4.2.3 and paragraph 4.3 (e) of the Public Finance Circular No. PED/RED/ 2015/08 General(i) dated 09th October 2015	The loan balance of Rs 32,155 of a suspended officer of the Buddhasasana division had been due for more than 4 years and a total amount of Rs 654, 712 of the loan balances of 10 suspended officers of Cultural division had been due for 3 years. Actions had not been taken to recover these
(B) Financial Regulations Code of the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulations 113 (4)	An amount of Rs 114, 256 was indicated as the value of 23 incidents less than Rs 25,000 which had been cut downed considering as the losses of Cultural division under the Financial Regulation 109. Although this note submitted with the accounts was indicated as (ii), copies of the relevant orders had not been submitted to the Auditor General
(ii) Financial Regulations 371 (5)	The 5 advances with a total amount of Rs. 125,000 given to the trustees as Rs 25,000 per one trustee of the Cultural Centers for the National Independence Day celebrations in the year 2021 had been settled after 3 months from the end of the task
(iii) Financial Regulations 386 (7) and 394 (b)	The actions had not been taken according to the Financial Regulations in regard of the check of Rs. 39,500 issued by the Cultural Division and had been cancelled
(iv) Financial Regulations 756 (6)	Inventory survey reports and bulk survey reports in the main warehouse of the Cultural division for the year 2021 had not been submitted to the Auditor General by the date of the audit. Goods in the dancing

	costume store of the Promotional division had never been surveyed.
(v) Financial Regulations 1647	The surveys had not been done in regard of the 31 vehicles of Buddhasasana division of the ministry and vehicles and equipment of the Cultural division.
(C) Guidelines of the Democratic Socialist Republic of Sri Lanka	
(i) Guidelines 3.2	The constructions of the cultural centers in Bamunakotuwa, Mawathagama and Polgahawela respectively with estimated values of Rs 20,009,609, Rs14,665,744 and Rs 15, 165,683 had been given to Cultural Conservation and Construction Pvt company. This had been done after limited calling for prizes from 5 institutions instead of a competitive calling for prizes. Further, selecting institutions in limited calling for prizes had not been done in a transparent manner
(ii) Guidelines 3.2.2 (d) and 3.10.1, 7.8 (a)	No action had been taken to ensure whether the aforesaid contractor had the ICTAD registration. Although the above three contracts had been given at the same time, it had not been considered whether the Contractor had the necessary resources and staff.
(iii) Guidelines 5.4.8 (a)	Dates of the performance security relevant for the construction of Polgahawela cultural center had not been extended. Because of this, the loss due to non-

	completion of construction could not be recovered
(iv) Guidelines 8.12.2	The consultant had not issued completion certificates for the constructions of Polgahawela and Bamunakotuwa cultural centers.
(v) Guidelines 8.13.4	The extra work respectively with a cost of Rs 2,195,881 and Rs. 5,555,662 relevant for the constructions of Polgahawela and Bamunakotuwa cultural centers had not been approved by the secretary to the ministry.
(vi) Guidelines 8.14	Although the contractor had requested for an extension of the time period of contract relevant for the construction of Mawathagama cultural center, the extension had not been granted and delay charges of 1% from the payment of Rs. 8,484,290 had not been recovered.
(D) Public Accounts Circular No. 26/2017 dated 29th December 2017	
(i) Paragraph 02	The loan balance of Rs. 180,890 related to 3 retired employees of the Cultural division had not been recovered.
(ii) Paragraphs 04 and 06	A loan balance of Rs 5000 relevant for one employee of the cultural division who had died and had been given death gratuity in 2019, had been in the advance "B" account
(E) Public Finance Circular No. 05/2019 dated 27th June 2019	

(i) Paragraph 03 (e)	Actions had not been taken to recover the loan balance of Rs 479,268 from the 5 officers who had left the service of the Cultural division.
(ii) Paragraphs 03,04,05	An amount of Rs 1,426,148 which had been in single balance classification summary of the advance B account of the Cultural division for many years had been aligned and actions had not been taken to settle that balance.
(F) Cabinet decision No. AMP / 04/1012/042/009 dated 22nd December 2004	Although only four staff members were required to be attached to the four posts of Cultural Officer, Assistant Cultural Officer, Office Assistant and Watchman in cultural centers, Development Officers were also attached. In addition, there were centers with more than 04 employees and up to 10 employees, as well as centers with vacancies. Accordingly, it was observed that employees had been attached to the centers informally.
(G) Paragraph 5.1 of the Public Finance Circular No 01/2020 and dated 28th August 2020	The actions had not been taken to revise the license fee for public exhibitions in Sri Lanka under the Performance Act by Public Performance Board after 15th July 2015.
(H) Public Enterprises Circular dated 14th June 1994	(i) An amount of Rs 811, 250 had been paid to 15 members in 2021 without obtaining approval from the Treasury for the film, DVD and short stories survey and for issuing a license under the Public Performances Ordinance of 1952 (ii) The Chairman of the Board is acting as the authorised officer of certification in issuing certificates according to Section 5 (1) and 6 (1) of the ordinance and he is being paid a monthly allowance of Rs

	75,000. Accordingly Rs 103,500 had been paid to the chairman in 2021 for watching/ surveying films , dramas and dvd which is a part of the average duties of chairman.
(I) Public Administration Circular No. 03/2017 dated 19th April 2017	(i) the fingerprint machines had not been introduced to prove the arrival and departure in cultural centers. (ii) The actions had not been taken to obtain a monthly report on the monthly arrivals, exits, leave and shortleave to the head office of the ministry and monthly salaries have been paid not considering on arrivals, exits, leaves of the employees (iii) The Cultural Promotion officers in charge of the Centers had not been given specific instructions on how to act when taking leave.
(J) Circular of the Ministry of Cultural and Arts No. 5/2014 (i) dated on 26th June 2014	(i) No action had been taken to appoint officers according to the provisions for the development associations established at the cultural centers, to maintain books, to obtain a report on income and expenditure to the ministry every three months and to conduct an internal audit. (ii) No specific instructions had been given in regard of the actions to be taken with respect to the balance after deducting the approved expenditure from the income of the development associations.

2.8 Informal transactions

Some of the transactions made by the Ministry were not formal. Such instances observed are as follows.

(A) According to Financial Regulations 1644 (11), when repairing a motor vehicle at a private workshop, the approval of the secretary should be obtained for each work. But the actions had not been taken accordingly in seven times of such repairs were done at a cost of Rs. 839,370.

(B) Although the working hours of the employees of the cultural centers were changed from the normal working hours by the Promotion Circular No. 03/2006 dated 21st March 2016, the approval of the Secretary of Public Administration had not been obtained for that.

(C) Treasury approval had not been obtained for the development associations established at the cultural centers, for the establishment of development association funds and for the course fees charged at the centers, library membership fees and pre-school contributions. Relevant charges had not been taken as the revenue of the ministry and the approval to spend the revenue on the activities of the cultural centers had been given by the ministry circulars.

3. Operational review

3.1 Performance

3. 1.1 Failure to perform roles

The following observations are made.

(A) Although an amount of Rs. Mn 18.70 Had been allocated from the 2021 Annual Budget to hold the Literary Arts Festival 2020, no actions had been taken to hold that program during the year.

(B) Although the budget had provided an annual provision of Rs. 4,000,000 for the purchase and installation of machinery and equipments for the Public Performance Board, no purchases had been made.

3.1.2 Failure to obtain the expected benefits

Construction of the Vidyalankara International Buddhist Conference Hall

The Vidyalankara International Buddhist Conference Hall was started in the year 2005 on an initial estimate of Rs. Mn 1350 (stage 1-5) and it was destined to be completed on 30th September 2017. The cost of its constructions of 5 stages had been Rs Mn 1245.18 to the date of 31st December 2021 and Rs Mn 2.72 had been paid for security services and electricity bills in 2021. Although the chief incumbent thero of Pirivena had informed about being agreed to construct the 6th stage of this project with the income that will be received from lending the building for rent after handing it over to Vidyalankara Trust after the completion of the constructions, no actions had been taken to vest the building to Vidyalankara Trust till now.

Accordingly, although the work on the 5th phase of the building has been completed by 15th March 2019, it is observed that the building is remaining inactive with bearing expenses for electricity and security charges due to the delay in the works of the 6th stage.

3.1.3 Delays in project execution

The following observations are made.

(A) An amount of Rs. 530,000 had been allocated for providing library facilities for 04 Dhamma schools and temples in the Kalutara District where the Sustainable Punyagrama Program is being implemented. Although it had been more than 5 months from allocating the provision, relevant equipments had not been received to Dhamma schools by 31st December 2021

(B) Contracts for the constructions of Mawathagama, Bamunakotuwa and Polgahawela Cultural Centers had been assigned to a Company in 2016 for Rs.14,665,744, Rs.19,999,732 and Rs.11,086,971 respectively. Relevant constructions were to be completed on 25th December 2016 and 23rd December 2016 and 03rd January 2017 respectively. But the relevant constructions had not been completed and the buildings had not been handed over till December 2021.

3.1.4 Projects which money has been released but no progress has been made

(A) Inclusion of the Buddhist Encyclopedia to the internet

The amount of Rs Mn 6 allocated to the ministry for inclusion of Buddhist encyclopedia to the internet has been provided for the Department of Buddhist Affairs on 29th June 20. However, due to the lack of sufficient time in 2022 to carry out the expected work from those provisions, the allocations were sent back to the ministry on 9th September 2021 and by the end of the year allocations had been sent back to the Treasury without implementation of the relevant program.

(B) A cost of Rs 21,383,325 has been estimated for the construction of Uhana cultural center. Although an allocation of Rs. 40,047,970 were made to the Ampara District Secretary from time to time from 2015 to 2021 for this purpose, the ministry had not followed up on the progress of the construction. Construction of the building had not been completed by the end of the year under review.

3.1.5 Abandonment of projects without completion

The Cultural Conservation and Construction (Pvt) company had been registered under No. PV 66112 dated 17th November 2008 under the Companies Act No. 7 of 2007 with the full ownership of shares to the ministry on cabinet approval received for the cabinet memorandum No. CH /26/2008 dated 29th October 2008 with the objective of making the constructions and maintenance works of the ministry of cultural affairs and institutions under it more efficient.

The following observations are made.

(A) According to Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, companies which are registered under the Companies Act No. 07 of 2007 when its 50% or more of all shares held by the government or a state company shall be audited by the Auditor General. Although this company is fully owned by the government, its financial statements relevant for the financial years of 2018/2019, 2019/2020 and 2020/2021 had not been submitted to the Auditor General for audit.

(B) The relevant company was established to avoid any difficulties or problems that may have arisen in carrying out the constructions and maintenance work of the institutions under the Ministry by outsourced companies. But those difficulties and problems had been further occurred by assigning the constructions of the ministry and institutions under it accepted by the company during the period of 2009 and 2010 to subcontractors with a margin of about 5%.

(C) At present the activities of the Company are completely inactive. Therefore, the secretary to the Prime Minister was requested to liquidate the Company on 5th July 2021. But the liquidation process had not been implemented till the date of this report.

3.1.6 Annual Performance report

The Annual Performance Report should have been prepared in accordance with the form of Guideline No.14 issued by the Department of Public Finance according to the paragraph 10.2 of Public Finance circular No. 2/2020 dated 28th August 2020. The audit observed that 11 requirements stated in the performance report prepared accordingly were non-compliant.

3.2 Asset Management

The following observations are made.

(A) Although 16 vehicles belonging to the Cultural division had been released to other ministries and departments, the transfers had not been done according to 8.1 of the part II of the Public Finance Circular No. 01/2020 dated 28th August 2020.

(B) The actions had not been taken according to the section 13.2 (b) of part I of Public Finance Circular No. 01/2020 dated 28th August 2020 in regard of 06 vehicles that needed to be disposed of the Cultural division.

3.3 Failure to answer audit queries

The answers had not been provided to a audit query directed to the secretary to the ministry even by the date of this report.

3.4 Management weaknesses

The following observations are made.

(A) The building had been constructed with a cost of Rs Mn 312.49 for maintaining the Department of Muslim Religious and Cultural Affairs in it. Although a large space about 33547 square feets of that building has not been used for any purpose, the Department of Christian Religious Affairs and the Department of Hindu Religious and Cultural Affairs under the ministry were maintained in private buildings respectively on an annual rental basis of Rs 4,200,000 and Rs 6,816,000. It was further observed that it was mentioned in the 2020 Audit Report in this regard and the attention had not been paid to it.

(B) Development activities of Nagadeepa temple

An amount of Rs 12, 736,743 has been spent for the Nagadeepa Temple in reconstructions made relevant for the temples of the Jaffna district which had been planned to be held the Vesak Festival

The following observations are made in this regard.

i) Renovation of Vihara Mandiraya

An allocation of Rs 4,500,888 had been provided to make the renovations appropriately for the cracks and to follow necessary methods for prevention of water leakage in Vihara Mandiraya and to apply water prevention paint 3 times. But it has been observed that one side of the upper part was damaged with mosses as at 19.02 2022 which is the date of audit.

ii) Reconstruction of the Pothgul Viharaya

A provision of Rs Mn 1.7 had been approved for the construction of handrail and additional completions of Pothgul Viharaya. But the Chief Incumbent thero had to bear the cost of Rs. 304,500 for 87 Beeralu pillars as Rs 3,500 per one pillar because of the relevant activities haven't been estimated. In addition to the provision, it was observed that the finishing work between ground and floor of the temple had not been done properly.

iii) Construction of a toilet system for foreign devotees.

An amount of Rs. 1,834,946 had been approved for this work and it was observed that no proper measures had been taken to prevent the water leakage in the roof of the toilet system and the application of glass stones on the front wall.

(iv) Construction of a toilet system for local devotees

The estimate for this construction was Rs. 1,834,946 and proper actions had not been taken to prevent water leakages in the roof of the toilet. In addition, the cement stones to prevent surrounding of the toilet premises from being polluted and muddy by the water had been laid with the contribution of incumbent thero of the temple.

(v) Construction of the toilet covering wall

Although an allocation of Rs908,810 was provided for the construction of this wall for the protection of the toilet system, the installation of a gate after the completion of the wall had been done with the contribution of the chief Incumbent thero

(vi) Although granite cover walls were built around the large trees in the temple premises, the durability of it was uncertain as there were cracks in those constructions and no plastering had been done around the granite wall.

vii) Although the state Vesak festival was canceled as per the Covid suppression guidelines, the actions had not been taken to recover the payment of Rs. 475,000 which had been made to Navy for the construction of a temporary pandal at the entrance to the temple

(viii) Rs. 1.02 million had been released to the Navy for the canopies required for the stage which was destined to be prepared for the Vesak festival. Although the Vesak festival was canceled due to the Corona epidemic, no action had been taken to recover the relevant money.

ix) Although the Commander of the Navy has been informed to report the progress of the above mentioned development activities on a monthly basis, no evidence has been submitted to the Audit that progress has been reviewed or progress reports have been obtained.

(C) Although the general orders in regard of Tender should be applied in repairing vehicles, the repair of the car bearing number WP PB– 6252 was directly outsourced to a private company in November 2017 without complying with Financial Regulation 1644 (IV). Although the company had informed to pay Rs. 500 per day as inspection and parking fees in 2020, the vehicle could not be repaired quickly and at a lower cost due to lack of attention and the repairs had to be done at a cost of Rs. 1,258,981.

(D) The following observations are made regarding the Intergovernmental Services Design Competition - 2020

(1) 300 copies of a book titled 'Prabhashwara' which included the winning creations of the above competition have been printed with making a payment of Rs. 328,800 (including VAT) to the

Salasine television institution. But the book couldn't be distributed at the awards ceremony held on 18th March 2021 as it had been handed over to the ministry 4 months after the end of the awards ceremony.

(2) Out of 300 copies of this book, 200 copies had been available in the promotion division of the ministry as at 31st March 2022.

4 Good governance

4.1 Internal Audit

The chief accounting officer should ensure that there is an effective methodology for the proper functioning of the internal audit functions in terms of Section 38 (f) of the National Audit Act No. 19 of 2018. In accordance with financial regulation 133, the Accounting Officer shall establish internal audit units within his department to carry out his duties and responsibilities set out in financial regulation 128.

Although the post of an Internal Auditor has been within the approved staff for the cultural division of the ministry, the relevant post has been vacant for several years. Although the Cultural division of the ministry has a staff of nearly 1000 and 194 cultural centers are implemented islandwide, an internal audit plan for the year 2021 for the Cultural division has not been prepared and the internal audit activities have not been adequately carried out.

Human Resource Management

The following observations are made in this regard.

(A) The approved staff for the Buddhasasana division of the ministry was 219 and the actual staff was 169 and the number of vacancies as at 31st December 2021 was 50. Out of these 03 Assistant Secretary posts, 15 Development Officer posts, 11 Development Assistant posts and 8 Management Assistant posts had been vacant for several years and no action had been taken to fill those vacancies. Also, there was a surplus of a post of an office assistant.

(B) Although 201 Assistant Cultural Promotion Officers were approved for the Cultural division, the actual number was 133 and there were vacancies of 68 posts which means 34%. Although 141 development officers were approved for the cultural division, the actual number was 179 and there was an excess of 38 posts which means 27%.

(C) Although the ministry had 194 cultural centers, 306 center watchmen were employed and this surplus was reported due to the approval given as private to the holder only for 114 watchmen by the Department of Management Services on 10th December 2020.

According to the audit inspections the ministry had not taken actions to effectively receive the service of this excess of 105 watchmen.

H.M. Ranasinghe Banda

Assistant Auditor General

For the Auditor General

Chapter 04 - Performance Indicators

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

Special Indicators	Actual Output as a percentage (%) of expected output.		
	100% - 90%	**75% - 89%**	**50% - 74%**
1. Number of students studying courses at Cultural Centres Actual Value - 31,407 (*Cultural Centres* - 201) (Expected value - **50,000**) • Student participation has been decreased due to breaking out of Covid 19 virus.	-	-	62%
2. Number of Regional Library Members receiving Library facilities through Cultural Centre Libraries Actual value - 38,800 (Expected value - 45,000) • It was unable to reach the expected value due to Covid 19 virus.	-	86%	-
3. Number of National / Special Cultural Programmes held / Contributed Annually through Cultural Division Actual value - 05 (Expected value -10) It was difficult to reach the expected value due to Covid 19 virus.	-	-	50%

4. Number of special cultural programmes conducted by Cultural Centers regionally Actual value -1,164 (Expected value - 2,328) It was difficult to reach the expected values due to Covid 19 virus.	-	-	50%
5. Number of new Cultural Centers established island wide Actual value -201 (Expected value - 331)	-	-	61%
6. Number of foreign cultural relations programmes conducted through Cultural Centres Actual Value - 0 (Expected value - 35) * It was difficult to conduct the expected Foreign Cultural Relation Programmes due to Covid 19 virus.	-	-	-
7. Number of Cultural Bi lateral Agreements and Memoranda of Understanding which are in operative. Actual Value - 48 (Expected Value - 68)	-	-	71%
8. Submission of pieces of arts for Creative Competition of inter - public emplyees. (In Sinhala and Tamil media) Actual value - 2,570 (Expected value -3,000)	-	85%	-

Chapter 05 – Performance of Sustainable Development Goals (SDG)

5.1 Mention the relevant Sustainable Development Goals identified.

Goal / Objective	Goals	Achievement Index	Progress towards achievement so far		
			0%-49%	50%-74%	75%-100%
4. Assuarance of a perfect, fair, quality education and providing everyone with the opportunity of learning throughout their lives	**4.7.** Acquisition of required knowledge and skills to promote sustainable development by all learners by 2030, It includes education on sustainable development and sustainable lifestyles, human rights, peace, the promotion of a culture with non-violence, the appraisal of global citizenship and cultural diversity and the contribution to the sustainable development	1. Number of active cultural centers set up island wide		61%	
		2. Number of students who successfully complete Local Aesthetics courses conducted through Cultural Centers.		62%	
		3. The number of readers generated from the Regional libraries of the cultural center.			86%
		4. Number of special cultural programmes contributed by the Cultural Affairs Division annually.		50%	
		5. Number of training opportunities obtained by artistes through foreign		71%	

	culturally.	cultural relations, cultural bilateral agreements and Memoranda of Understanding. (It was difficult to conduct expected foreign relation programmes due to Covid 19 pandemic situation.)			
		6. No. of pieces of arts submitted for Creative Competition of Inter -Government Employees			85%
11 Formulation of cities and settlements perfect, safe, robust and sustainably.	**11.4.** Strengthening the efforts on preservation and protection of the world's natural and cultural heritages.	1. Implementation of Shilpa Gammana Programme • Hali Ela Tourism Promotion Craft Village		82%	
		2.Number of researches conducted on cultural values and native knowledge (It was difficult to reach the expected level due to Covid 19 pandemic Situation)			Preliminary activities have been commenced.

		1 Conservation and promotion of Nationla Hertitage • Submisson of a proposal related to the conservation of intangible heritage to UNESCO			100%

5.2 Briefly explain the achievements and challenges in fulfilling the Sustainable Development Goals.

Achievements

1. Commencement of the preliminary action of the formulation of National cultural policy.
2. Implementation of Shilpa Gammana Programme.
3. Conducting the Awarding ceremony of the Creative Competition of Inter Government Employees and retired Government employees - 2020 spending a sum of Rs. 4.95 million at Elphinestine Hall at Maradana even under the Covid 19 pandemic situation.
4. Transferring 6 newly constructed Cultural Centres of Dodangoda, Madurawala, Palindanuwara (Baduraliya), Bulathsinhala, Godakawela, Imbulpe and Ella for the public possesion.
5. Getting participated 100 artistes of 5 Cultural Centres at Jaffna, Mahaagama, Kesbewa, Kaduwela and Padukka for the Cultural event of the 73rd National Independance Day Celebration.
6. Holding discussion on the promotion of Cultural Affairs with the Ambassodors of Netherlands and Italy by the Secretary to the Ministry with the intention of cultural exchange Programmes in a circumstance of collapsing tourism industry under Covid 19 pandemic situation.

Challenges

1. Maintenance of 194 Cultural Centres actively through out the island implementing courses even under the Covid 19 Pandemic situation.
2. Commencement of the preliminary activities of the Cultural Show known as “Cultural Saubhagya” to be held in the year 2022 and commencement of training activities of the show at “Ape gama” by 100 performers of National Dancing Pool.
3. Provision of dancing groups and provisons for procession programmes implemented in various Provinces in the Island even before the Covid 19 Pandemic situation. Provision of Financial assistance to Procession of Dalada Maligawa in Kandy and provision of dancing groups for Gangarama Procession in Hunupitiya were made under this.

Chapter 06 – Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	17	12	05
Tirtiary	02	01	01
Secondary	589	501	88
Primary	435	416	19

6.2 There was no possibiity to perform the functions of the Insttitution speedily and productively as expected because of the dearth of Human resources. Therefore, it is difficult to fulfill the vision, mission and obejctives of th Institution efficiently.

6.3 Human Resource Development

Name of the Programme	Number of Employees Trained	Duration of the Programme	Total Investment (Rs.)		Nature of the Program (Local / Abroad)	Output / Knowledge Gained
			Local	Foreign		
1. Psychological Consultancy Workshop	100	3 Hours	106,850.50		Local (Officers of the Cultural Division of the Ministry)	Imparting of knowledge and provision of instructions required to maintain a good family life under a good mental health and to reduce stress of officers of the Ministry (With the leadership of

						Senior Phychological consultant, Dr. Chaminda Wijesiriwardane.)
2. Appreciation Programme	100	3 Hours			Local (Officers of the Cultural Division of the Ministry)	Reduction of mental stress of the employees as well as growing convivility and provison of opportunity to exhibit their artistic talents.
3. Appreciation Programme	100	3 Hours	161,515.00		Local (Officers of the Cultural Division of the Ministry)	Minimization of the mental stress of the employees through literary appreciation 9With the leadership of Veteran literary critic, Mr. Mahinda Prasad Masimbula
4. Three day programme on the preparation of Annual Action Paln	35	3 Days	304,887.23		Local (Officers attached to the Ministry, to the	Solving problems of the officers in the preparation of Annual Action plan

					Department and to the institutions)	and possibilitiy to prepare the basic background required to prepare Annual Action Plan of the Ministry and attached institutions as per a common format. (With the consultation of Sri Lanka Institution of Development Administration)

Performance of the institution can be enhanced effectively through making aware and educating the officers in the institution by conducting training programmes and utilizing their experiences to the duties.

Chapter 07 – Compliance Report

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied	-	-
1.2	Advance to public officers account	Complied		-
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Complied	Other Advance accounts are not maintained except the Advance to public officers account under the Ministry.	-
1.4	Stores Advance Accounts	Not Complied		-
1.5	Special Advance Accounts	Not Complied		-
1.6	Others	Not Complied		-
2	**Maintenance of Books and Registers (FR 445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular No. 267/2018	Complied	-	-
2.2	Personal emoluments register / Personal emoluments cards has been maintained and	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	updated.			
2.3	Register of Audit queries has been maintained and updated.	Complied	-	-
2.4	Register of Internal Audit reports has been maintained and updated.	Complied	-	-
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the General Treasury on due date	Complied	-	-
2.6	Register for cheques and money orders has been maintained and updated.	Complied	-	-
2.7	Inventory register has been maintained and updated.	Complied	-	-
2.8	Stocks Register has been maintained and updated	Complied	-	-
2.9	Register of Losses has been maintained and updated.	Complied	-	-
2.10	Commitment Register has been maintained and updated.	Complied	-	-
2.11	Register of Counterfoil Books (GA — N20) has	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	been maintained and updated.			
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied	-	-
3.2	The delegation of financial authority has been communicated within the institute	Complied	-	-
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied	-	-
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014.	Complied	-	-
4	Preparation of Annual Plans	-		
4.1	The annual action plan has been prepared	Complied	-	-
4.2	The annual procurement plan has been prepared	Complied	-	-
4.3	The annual Internal Audit plan has been prepared	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied	-	-
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied	-	-
5	Audit queries			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Complied	-	-
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134 (2) DMA/l-2019	Complied	-	-
6.2	All the internal audit reports has been replied within one month	Complied	-	-
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	Sub-section 40(4) of the National Audit Act No. 19 of 2018			
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134 (3)	Complied	-	-
7	**Audit and Management Committees**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied	-	-
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	Complied	-	-
8.2	Activation of the Guidelines of aforesaid circular in terms of Paragraph 13	Complied	-	-
	A suitable liaison officer was appointed to	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office.			
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016.	Complied	-	-
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.	Complied	-	-
8.5	The disposal of condemn articles had been carried out in terms of FR 772.	Complied	-	-
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	General on due date.			
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning.	Complied	-	-
9.3	The vehicle logbooks had been maintained and updated.	Complied	-	-
9.4	The action has been taken in terms of FR. 103, 104, 109 and 110 with regard to every vehicle accident.	Complied	-	-
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. 2016/30 of 29.12.2016.	Complied	-	-
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term.	Complied	-	-
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made read for audit	Complied.	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	on the due date.			
10.2	The dormant accounts that had existed in the year under review or since previous years have been settled.	Complied.	-	-
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month.	Complied.	-	-
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit.	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94 (1).	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been	Complied.	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	complied with.			
12.2	A time analysis had been carried out on the loans in arrears.	Complied.	-	-
12.3	The loan balances in arrears for over one year had been settled.	Not Complied.	Action is being taken to recover from the debtors or their guarntors in the future.	-
	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to deposits lapsed.	Complied	-	-
13.2	The control register for general deposits had been updated and maintained.	Complied	-	-
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review has been remitted to TOD.	Complied	-	-
14.2	The ad-hoc sub imprests issued as per F R. 371 settled within one month from the completion of the task.	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
14.3	The ad-hoc sub imprests had been issued not exceeding the limit approved as per FR. 371.	Complied	-	-
14.4	The balance of the imprest account had been reconciled with the Treasure books monthly.	Complied	-	-
15	**Revenue Account**			
15.1	The refunds from the revenue collected had been made in terms of the relevant Regulations.	Complied	-	-
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account.	Complied	-	-
15.3	Returns of arrears of revenue have been forwarded to the Auditor General in terms of FR 176.	Complied	-	-
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre.	Complied	-	-
16.2	All members of the staff have been issued a duty	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	list in writing.			
16.3	All reports have been submitted to MSD in terms of their Circular No.04/2017 dated 20.09.2017.	Complied	-	-
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 Regulations.	Complied	-	-
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.	Not Complied		Action is being taken to update the website in future.
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act.	Complied	-	-
18	**Implementing citizens charter**			
18.1	A Citizens charter/ Citizens client's charter has been formulated and	Not complied.	-	It is expected to take action

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	implemented by the Institution in terms of the Circular number 05/2008 and 05/20180 (1) of Ministry of Public Administration and Management.			accordingly in the fututre.
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.	Not complied	-	It is expected to take action accordingly in the fututre.
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.	Complied	-	-
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	Complied	-	-

Serial No.	Requirement Applicable	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	Resource Plan.			
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.	Complied	-	-
19.4	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.	Complied	-	-
20	**Responses to Audit Paragraphs**			
20.1	The lapses pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified.	Complied	-	-

Public Performance Board

Annual Performance Report- 2021

Public Performance Board

It has mentioned in its first Ordinance, Public Performance Ordinance No: 07 of 1912 that it is the primary duty of the Public Performance Board to grant the approval for the films and stage dramas presented for the public shows.

As well the scope covered by this Act at the beginning was further expanded. Namely, the fields such as Carnivals, Cinema and Clubs also were subjected to its authority.

The Ordinance of 1912 was amended in the years 1918 and 1919 and a permanent Performance Board was established by the Ordinance No: 23 of 1952.
An amendment was occurred in the year 1956 and amendments have been made in the years 1961 (No. 41), 1964 (No. 26) and 1969 (No. 11). The first Ordinance became an Act that was restricted only to the Public Performance as per the amendments in the year 1961.

The Public Performance Board, which was under the Minister in charge of the subject of Defence, was assigned to the Minister in charge of the subject of Education, Cultural Affairs and mass media in 1989. In 2004, it was executed by the Ministry of Cultural Affairs and National heritage. Since the year 2015, it was under the Ministry of Education and in 2019 it was under the Ministry of Housing, Constructions and Cultural Affairs. From the latter part of the year 2019 it is controlled by the Ministry of Buddhasasana Religious and Cultural Affairs.

The responsibility of the members of the Public Performance Board is to censor the films, stage dramas and shows presented for the exhibition in Sri Lanka and grant the approval.

The composition of the members of the Public Performance Board was increased up to 25 in the year 1983 and it was proposed to limit the number of members to 15 as per the report of the Senaka Bandaranaike Committee in 1997. It was further proposed that the Public Performance Board should be reestablished under the supreme authority and its scope should be expanded by covering the Television and video industry as well.

Review of the Chairman

It is the responsibility of the Board to examine whether the proposed shows submitted for approval are appropriate for public display. There can be various reasons and facts for not being appropriate for public display. Specially, the facts such as does it fit our culture in particular? Is it legal? Can peace be threatened? Can national unity be harmed? Are they relevant in this context ? Accepted standardized measurements are used instead of the personal preferences of the members of the Board.

The role of Public Performance Board can be upgraded through number of shows currently being submitted for approval and the scope of those shows as well as screening films in Sinhala, Tamil, English, Hindi and other languages and expanding board memberships. Thus, it can give a new lease of life to the Sri Lankan film industry and viewers.

The lack of a Board-owned movie theater have been fixed recently. It has also facilitated and streamlined the role of the Board in an effective manner.

Staff

The following posts have been approved for the Public Performance Board by the Department of Management Services on 22.10.2018.

Information of Approved Cadre

Serial No.	Post	Salary Code as per the M.S.D Circular No: 03/2016	Approved Cadre
01	Secretary	JM 1-1	01
02	Program Officer	MA 3	04
03	Information Technology Assistant	MA2-1	01
04	Management Assistant	MA1-2	01
05	Driver	PL3	02
06	Projector machine operators	PL2	01
07	Office Assistant	PL1	01
		Total	**11**

Information on present staff

Current Staff

Serial No.	Post	Relevant Service	Salary Scale	Cadre existed as at 31.12.2020
1.	**Chairman**		Allowances	1
2.	**Secretary**	This is covered by the post of Development Officer	Allowances	1
3.	**Development Officer**	Development Officers' Service II	MN4-2006	3
4.	**Driver**	Drivers' Service	PLI-2006	0
5.	**Office Assistant**	KKS I/II/III	PLI-2006	1
			Total	6

The Public Performance Board grants or rejects the approval for the public exhibitions of films, dramas and shows and required amendments are proposed.

When approving or making censorship for the public exhibitions, Public Performance Board holds a great responsibility by considering the following policies and granting the approval.

1. The law existing in the country should not be trivialized.
2. Customs, formalities and traditions of all the nations and ethnics should be respected.
3. Religious feelings of all the nations should be respected.
4. Compassion of the spectators should not be generated on crimes, wrongful acts, bad acts or evils.
5. The purity of the marriage should be accepted and sexuality should not be presented as highlighting the misconduct.

When the Public Performance Board implements the above mentioned facts, it considers the right of the spectator to taste the significant art in the art world for the human progress and recollect whether the freedom of expression is used in the wrong manner. For this, it will be considered keeping the social responsibility at first place. The policy of the Public Performance Board is to eliminate the unfavorables which effect to the society.

The responsibility of the Public Performance Board is to decide whether any film, drama or musical show is suitable for the public exhibition. When making this decision, due censorship limits and responsibilities may be imposed to the relevant spectators. Laws and regulations enforced above are executed in terms of the powers vested in with the Board.

Moving picture is the most powerful medium in the communication and it may be created a strong impact on the films spectators. It can be directed for the wellbeing of the people.

In addition to taking consideration of the above mentioned policies, the Public Performance Board has the complete right to submit the relevant facts or amend them.

Social responsibility theories are in use internationally at present. At this point, especially the freedom of expanding the western art merely as an independent art is balanced by the decisive fact namely the social responsibility existing in the Eastern countries. Here, it is said directly, since these pieces of arts are public exhibitions, the prime responsibility of the Board is to make the decisions by considering the unhealthy situations caused to the society.

Public Performance Board

Vision

To build a free and good creating environment

Mission

To give classification certificates for the films, dramas and entertainment exhibitions and give an efficient service for the upliftment of art field.

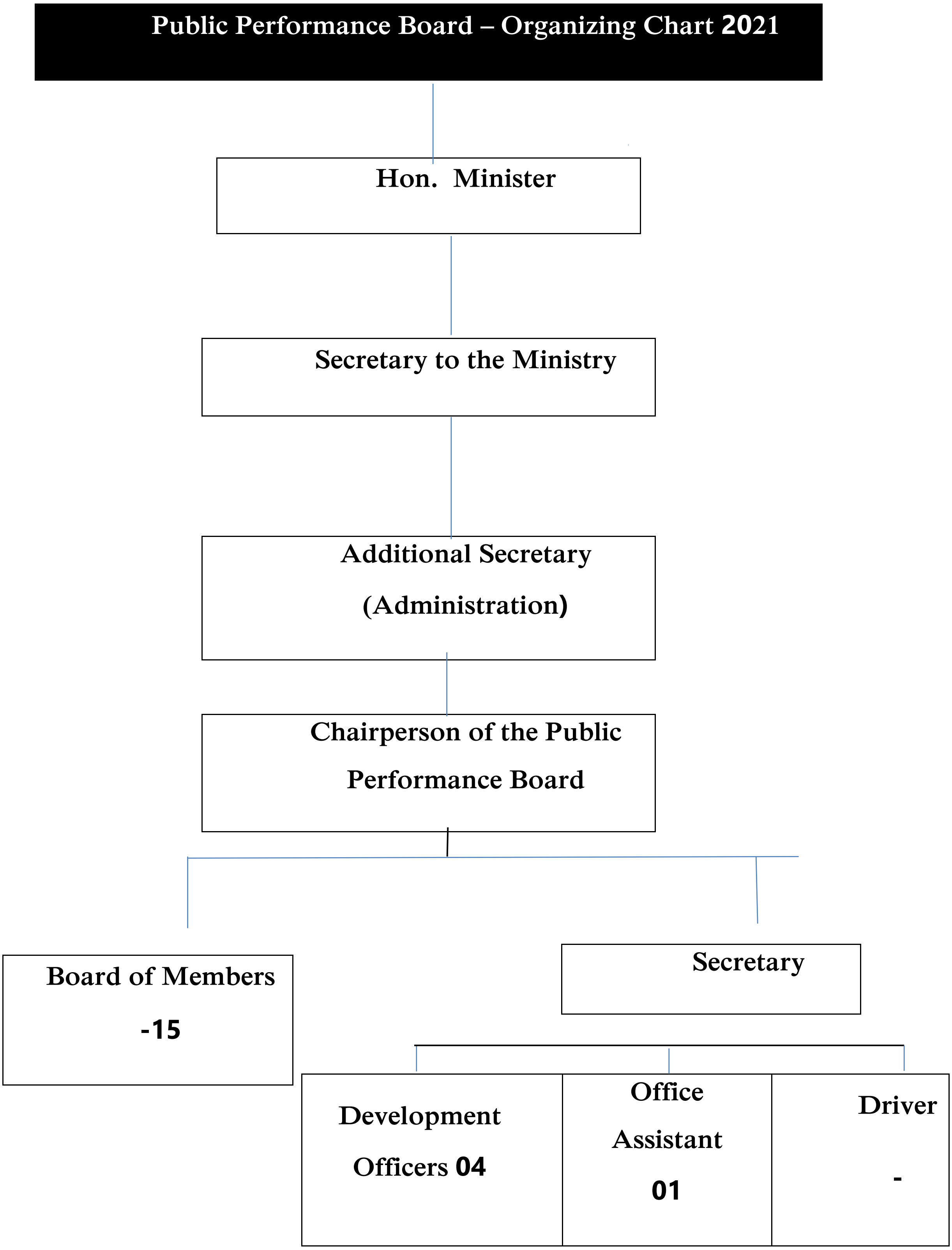
Object

To present and encourage displays and arts creations for the public exhibitions based on the social responsibility, freedom for creations and people wellbeing.

Main Duties

The scope such as local films, dramas and all the public exhibitions have been mentioned in relations to the public performance having effect to the Sri Lankan society.

Here, investigations are made as per the vision whether the above scopes are suitable for the public exhibitions under the Public Performance Board Act.



Public Performance Board
Licenses fees revenue for 10 years

Serial No.	year	Total (Rs. Million)
1.	2009	0.59
2.	2010	2.25
3.	2011	2.73
4.	2012	3.00
5.	2013	3.15
6.	2014	4.36
7.	2015	4.04
8.	2016	6.79
9.	2017	9.40
10.	2018	5.76
11.	2019	6.60
12.	2020	2.3
13.	2021	1.9

- The Public Performance Board is administered by the Audit Branch of the Ministry and there is no any audit queries for the year 2021.

Capital Expenditure - 2021

Vote of Expenditure	Provision of Budget Estimates -2021	Vote of Expenditure	Provision of Budget Estimates -2021
101-1-3-2-2001 (Buildings and constructions)	5,600,000.00	5,510,000,00	92%
101-1-3-2-2102 (Furniture and Office Equipment)	10,000,000.00	9,500,000.00	
101-1-3-2-2103 (Machinery and equipment)	500,000.00	-	
101-1-3-2-2104 (Building and Constructions)	1,700,000.00	1,700,000.00	
Total	**17,800,000.00**	**16,710,000.00**	

Institutional Progress -2021
Public Performance Board

Month	Films												Drama										Exhibition	DVD
	Total No. of viewed of films	Sinhala	Tamil	English	Hindi	Other	U (To unlimited public display)	More suitable for adults	X (Adults only)	Censored	Decision postponed for later.	No. Of observed scripts of the dramas	Sinhala		Tamil			English		Other	Censored	Other decisions		
January	13	04	03	05	-	01	11	02	-	-	-	02	-	02	-	-	-	-	-	-	-	-	01	02
February	08	01	04	02	01	-	07	-	01	-	-	14	09	05	-	-	-	-	-	-	-	-	-	05
March	17	04	04	07	02	-	15	-	02	-	-	18	09	06	02	-	-	01	-	-	-	-	03	08
April	04		01	03		-	02	02		-	-	02	01	-	-	-	-	-	-	01	-	-	04	24
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
July	05	-	-	05	-	-	05	-	-	-	-	02	-	01	-	-	-	01	-	-	-	-	04	-
August	06	02		04	-	-	03	02	01	-	-	-	-	-	-	-	-	-	-	-	-	-	01	06
September	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
October	07		03	04	-	-	06	-	01	-	-	02	-	01	-	-	-	01	-	-	-	-	-	-
November	13	01	03	05	03	01	12	-	01	-	-	07	03	04	-	-	-		-	-	-	-	05	04
December	16	01	06	05	03	01	12	03	01	-	-	30	18	12	-	-	-		-	-	-	-	07	05
Total	**89**	**13**	**24**	**40**	**09**	**03**	**73**	**09**	**07**	**0**	**0**	**77**	**40**	**31**	**02**	**0**	**0**	**03**	**0**	**01**	**0**	**0**	**25**	**54**

Department of Government Printing