CM 36675 (E) / T-02/ 2nd reading NR

ANNUAL PERFORMANCE REPORT FOR THE YEAR 2021

Government Analyst's Department

Expenditure Head No. : 233

No. 31, Isuru Mawatha, Pelawatta, Battaramulla.
Web Address - www.analyst.gov.lk
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Gowri Ramanah
Government Analyst

Contents

Chapter 01

Institutional Profile

1.1 Introduction

It was in September 1904 that the first Government Analyst, a British national professor K. C. Browning was appointed to the Government Analyst Institute attached to the Ceylon Medical College. It was later established as the Government Analyst's Department in 1913.

Subsequently, in 1934 it was reestablished under the Ministry of Local Government at the Independence Square, Colombo 07.

With being under foreign scientific officers from the beginning, Mr. W.R. Chanmugam was appointed as the first Sri Lankan Government Analyst in 1945.

Services of the Government Analyst Department have been further expanded to encompass forensic questioned document examination in 1935. In 1940 Mr. Thambaia Nagendran was appointed as the first Government Examiner of Questioned Documents.

The Department has been under the Ministry of Defence from 1960 and of the Ministry of Justice from 1978 to date. Mrs. Yogarani Mahesan was the first woman Government Analyst in the history of the Government Analyst's Department.

Facing many hassles and troubles in Independence Square for more than 100 years, on May 10th 2013 the Department moved to a new location in Pelawatta, Battaramulla.

The state-of-the-art facility in the six storied new building provided an ideal platform to introduce novel advanced technology to enhance forensic capabilities in providing scientific analytical services to the Law Court of the country.

The DNA laboratory of the Government Analyst's Department was established in 2013 with the aid of USAID (United States Agency for International Development). and further strengthened by KOICA (Korea International Corporation Agency) project. A new Digital Forensic Laboratory was completed during 2016 with the aid of KOICA project. Establishment of a DNA laboratory and the digital forensic laboratory are an extremely useful addition to the laboratory for effective criminal justice.

In light of the enhancement of the scientific analytical works the laboratories of the Government Analyst's Department was accredited as ISO/IEC 17025 by the Sri Lanka Accreditation Board (SLAB). Having started from a single scientist in 1904, at present, there are 100 scientific staff officers in the field of Forensic and Food science and their service to the nation is of the essence.

At present Mrs. G. Ramanah has been appointed as the 21st Government Analyst and Mr. S. A. Batakandage has been appointed as the 6th Government Examiner of Questioned Documents.

1.2 Vision, Mission and Objectives

Vision

To form a fair and law abiding society

Mission

Providing Scientific Analytical, Advisory and Consultancy Service in the field of Forensic and Food Science to Law Courts, Law Enforcement Agencies and other Institutions.

Objectives

To assist the Process of Administration of Justice in a fair and efficient manner.

1.3 Key Functions

The Government Analyst's Department, being the only forensic science laboratory in Sri Lanka, consists of two major divisions namely Food Science and Forensic Science. Food Science Division includes four areas namely Food, Liquor, Milk and Water. Forensic Science Division has nine (09) major disciplines as Forensic Ballistics, Forensic Serology and DNA, Forensic Toxicology, Explosives and Fire Investigation, Narcotic Drugs, Forensic Questioned Documents, Computer Forensic and Forensic Miscellaneous Section.

The Department proves to be a service providing institution in that it provides scientific analytical, advisory and consultancy services. The Government Analyst's Department issues analytical reports upon scientific examination and analysis on productions (evidence) referred to it by the Law Courts, Department of Police, Department of Customs, Department of Excise, Local Government Institutions, Ministry of Health, Port Authority as well as other Government Departments and Statutory Bodies. Further, it carries out analysis to ensure quality of food, liquor, milk, and dairy products with the samples being referred to the Department by the various Government Departments and state sponsored bodies. Additionally, the samples received from the Department of Customs are also analyzed for quality. The Questioned Documents Section prepares analytical reports after examination of the questioned documents forwarded by the Courts of Law.

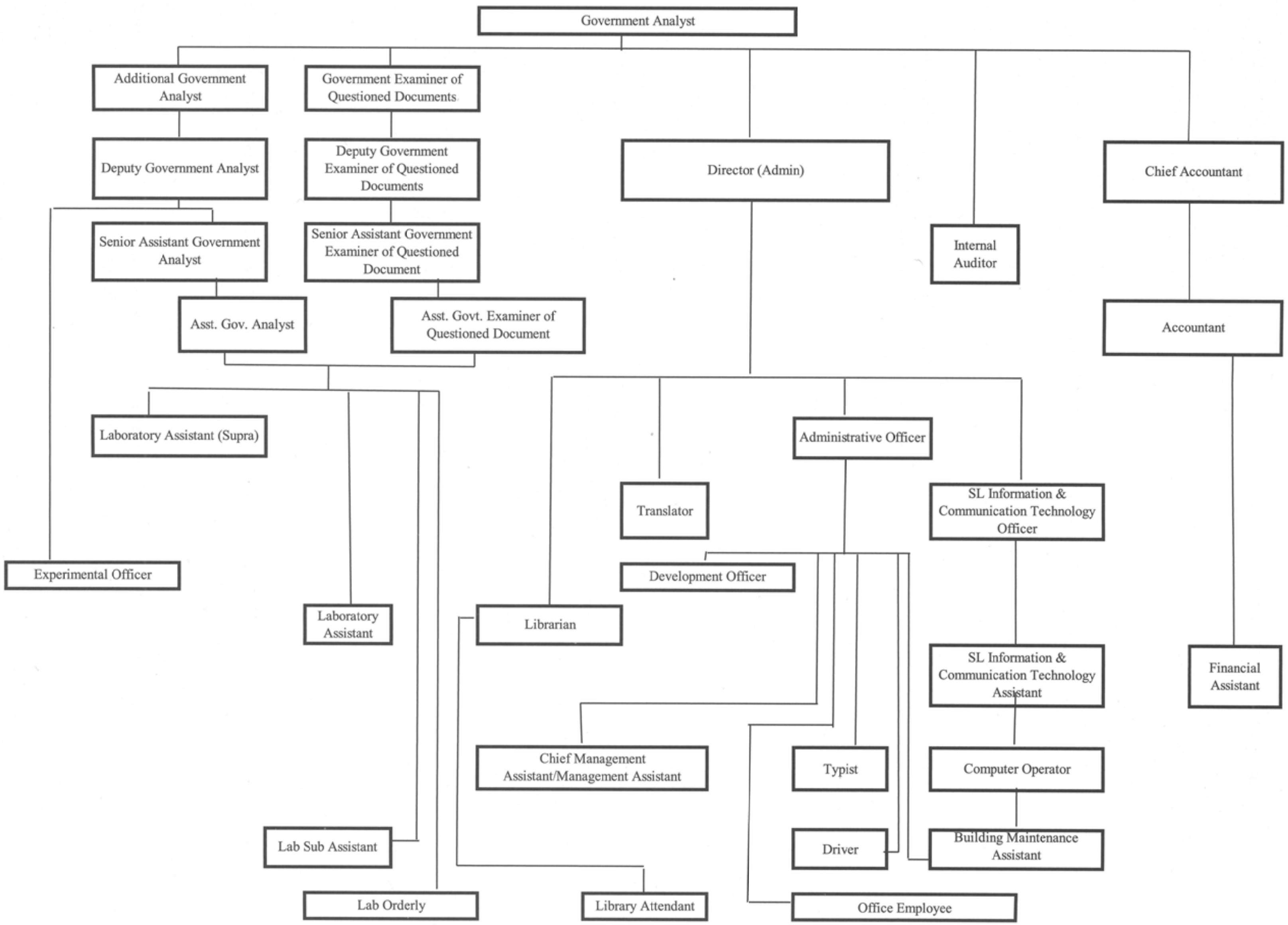
All productions (evidence samples) submitted for testing are analyzed according to various acts and ordinances such as the Food Act, National Environment Act, Excise Ordinance, Tobacco and Alcohol Act, Cosmetics, Drugs and Devices Act, Control of Pesticides Act, Fire Arms Ordinance, The Explosives Act, Poisons, Opium and Dangerous Drugs Ordinance, Motor Traffic Act, Criminal Procedure Code, Civil Proceeding Code, Evidence Ordinance etc.

Moreover, the Department provides investigation and consultancy service to the Police Department for crime scene investigations related to grave crimes such as explosions, shootings, fires and fatal motor traffic accidents in the country. Further scientists in the toxicology section attends for food testing in the missions of foreign VIP delegations in Sri Lanka. In support of scientific reports issued by Government Analyst's Department, officers appear before courts for expert testimony.

The Department also functions as the scientific/technical consultant to other Government Departments and Government sponsored institutions. The contribution by the officers to the Sri Lanka Standard Institute for making standards is an important service. The experts also assist in Technical Evaluation Committees of the Ministry of Defense for purchasing of arms, ammunition and a explosive substances for the Ministry of Defense.

Further, Department provides training for Judicial Medical Officers, Police, Scenes of Crime Officers, three forces, trainee lawyers of Attorney's General Department and Public Health Inspectors etc. on forensic and food science.

1.4 Organizational Structure



1.5 Main Divisions of the Department

Forensic Science Section

1. Firearms and Ballistic

The evidence related to the offences such as illegal possession of firearms, firearms and other ballistic evidence alleged to connect with shootings in various crimes are examined and analyzed in firearms and ballistic section.

Further, experts in this section provide assistance to the police and other stakeholders in shooting scenes, vehicles and building investigations and reconstruction.

Firearms such as pistols, revolver, rifles, and automatic firearms, locally made muzzle loading guns, such parts, spent cartridge cases, and fired bullets etc. are the common physical evidence forwarded to this section for examination and report.

Microscopically comparison analysis of above evidence will reveal the any involvement of the alleged firearms and other ballistic evidence to the crime.

2. Explosives and Fire Investigation

The Forensic experts in the Explosives section examine evidence associated with explosives related crimes such as explosions, possession of explosives or possession of bombs and other explosive devices. Defused components of explosive devices such as hand grenades locally made explosive devices and other improvised explosive devices are also examined in this section. Further, they provide assistance to the police and other stakeholders for the fire scene investigations. The laboratory can analyze fire debris from fire scenes for the presence of any ignitable liquid or substances.

3. Narcotic Drugs and Psychotropic Substances

The experts in the Narcotic Drugs Section Analyze illicit drugs, psychotropic substances such as heroin, cocaine, Cannabis, new psychotropic substances and tablets etc., seized by the Police, Narcotic Bureau or the Customs. After identification of the active substance in the seized material, further analysis is carried out to establish their purity and pure quantity.

4. Forensic Serology and DNA

The main function of the forensic experts in the Serology Section is to examine and analyze body fluids, bones, teeth or any other biological matter in any object recovered as evidence in grave crimes using DNA technology.

Further, they visit crime scenes related to homicide and help the police to collect biological and physical evidence including blood stains, semen stains, hair, blood patterns, fibers, glass, paint, scratch marks, tool marks, foot impressions etc, and the subsequent examination done in the laboratory.

Further, they visit scenes of fatal road traffic accidents and hit and run scenes and carry out scene reconstruction and recover important evidence as mentioned above.

5. Forensic Toxicology

The Experts in the Forensic Toxicology Section carry out comprehensive range of analysis to identify poisons for medico legal purposes and crime investigations. Post mortem samples forwarded by judicial medical officers in suspicious sudden deaths are subjected to analysis for narcotic drugs, different types of poisons, cyanide, corrosive acids, carbonmonoxide etc.

In fatal accidents, the blood and urine of the drivers alleged to be under the influence of alcohol are analyzed for alcohol levels and for the presence of any narcotic drugs.

Further, any physical evidence like drugs, tablets, poison bottles, food are analyzed for identification of above mentioned poisons and drugs etc.

6. Examination Questioned Document

The Forensic Questioned Document Section mainly examines suspicious or questioned documents for legal or forensic purpose. All type of documents, handwritings and signatures are scientifically examined for their genuineness.

In such documents identification of alterations, erasers, distortions, additions, substitutions and examination of travel documents, passports, visa, writing instruments, inks, papers, glue marks, burnt or damaged document, forged currency, lottery tickets, revenue stamps, postal stamps, any document with government revenue for their genuineness or otherwise and other important inferences are communicated to the Law enforcement authorities.

7. Digital and Computer Forensic

This division was established in the Government Analyst's Department in 2016 and it is now functions as the sole digital evidence provider in the country to the Law Courts.

The laboratory carries out analysis of various type of digital evidence in four different disciplines. Digital data analysis involves analysis of computer and Laptop Hard Disks, DVR Hard Disks and mobile phones, while Digital Photographic Analysis or image analysis includes Vehicle number plate enhancement, image enhancement, Image and video authentication. biometric or face comparison and identification of individual with the image on CCTV video etc. Audio or voice and sound analysis is the science of authentication, audio enhancement, voice identification and verification.

8. Forensic Miscellaneous

The forensic scientists in the Miscellaneous Section examine all the other kind of physical evidence which cannot be specifically classified under other disciplinary.

Restoration of obliterated chassis numbers and engine numbers of suspicious vehicles and determination of the genuineness of such vehicles and identification of budded vehicle is one of the examinations handled by this section.

Scientific analysis and comparison of various physical evidence and trace evidence recovered from crime scenes such as glass fragments, paint smears and chips, fibers, soil, tools, tool marks, various marks and impressions (except finger marks) are conducted using scientific methods, and advanced analytical instruments.

Food Science Section

1. Food Laboratory

Activities of Food and Milk Analytical Laboratory include analyzing and issuing reports (under Food Act No. 26 of 1980) for the food samples, milk and milk products, submitted by the authorized officers of the Health Department (MOH, Food Inspectors, PHI, etc). Further, analyze and issue quality reports for food products, milk and milk products submitted by Food Control and Administration Unit (FCAU), other Government Institutions and Private Institutions, Department of Customs, Consumer Affairs Authority, Sri Lanka Tea Board and Sri Lanka Standards Institutions, etc. Further quality reports on water and waste water under the National Environmental Act were issued by the Government Analyst's Department.

2. Liquor Laboratory

Issue reports on the analysis of illicit liquors and tobacco products, sent by the Court of Law and also liquor samples from local liquor manufacturers and imported liquor samples submitted through the Excise Department. All the above liquor analysis is performed and reported under the Excise Ordinance.

For licensing of locally manufactured liquor and for imported liquor, the Excise Department forwards the samples to our Laboratory to obtain analytical report on the quality and the standard. This department incurs fees for such analysis from local liquor manufactures and from local agent for importation of foreign liquor and the department generated funds during tenure and credited to consolidated fund.

Finance Section

Finance Section is held responsible for affairs relating to accumulation of funds and financial management and control by way of efficiently, productively and economically utilization of funds with the objective of making available the necessary physical resources and infrastructure in order to assist the process of administration of justice in a fair and efficient manner. It also involves in maintaining accounting activities and providing financial information to stakeholders.

In performing the above duties, the division focuses much concern over the matters that include.

- Implementation of efficient and effective financial management system
- Direction and guidance on financial management.
- Ensuring the protection of the assets that are under the control of the Department.
- Handling of financial resources in compliance with the directions specified in Government Financial Regulations and Circulars.
- Paying special attention on accounting activities and reporting

Administration Section

This section takes charge for the assurance of trained and skillful human resource, provision of facilities necessary to assist the process of administration of justice in a fair and efficient manner and co-ordination of such other related activities. Other matters include arrangement for approval of cadres, preparation of recruitment procedures, selection for eligible recruitments, appointments, trainings, transfers, promotions and disciplinary control, overtime payments, provision of loan and advances, and issuance of internal circular as and when necessary.

1.6 Details of the Foreign Funded Project

Name of the Project	*Donor Agency*	*Estimated Cost of the Project*	*Project Duration*
Strengthen capacity building of Forensic Drug Analysis in the criminal justice system in Sri Lanka	KOICA (Korea)	4 million USD	2022-2025
US Assistant	US Embassy	492,000 USD	2021-2022
Counter Crime Project Narcotics Project	UNODC/EU/Interpol	-	2021-2022

Chapter 02

Progress and the Future Outlook

Progress on Analytical Reports

Number of cases reported is a measure of the progress that contributes to the administration of justice. Number of cases reported during the year 2021 was 36,328. (124% of the number of cases received), showing an increase by 26% compared to the year 2020. This shows that the Department was able to clear the backlog of cases that were received in previous years.

The total no cases received during the year 2021 (29,355) was less than that in the year 2020 (35,191). In addition, narcotic, drugs, and psychotropic substances received in 2021 (13,358) was less than compared to 2020 (17,983). It is happy to note that decrease in received number of narcotic production, shows that the country has been effective in controlling narcotics substance from entering the country.

The officers have to be given due credits for their hard work and dedication towards the job despite many challenges faced by the country due to the outbreak of COVID.

Section	*Laboratory*	*No. of cases remaining as at 01.01.2021*	*No. of cases Received*	*No. of cases Reported*	*No. of cases not reported as at 31.12.2021*
Forensic Science	Narcotic, drugs and psychotropic substances	5,873	13,358	17,841	1,390
	Firearms and Ballistics	436	276	491	221
	Explosives and Fire Investigation	427	515	779	163
	Forensic Toxicology	1,994	2,211	2,822	1,383
	Forensic Serology and DNA	3,231	1,385	2,049	2,567
	Questioned Documents Examination	143	596	659	80
	Computer Forensic	1,018	543	683	878
	Forensic Miscellaneous	537	419	591	365
Sub Total		**13,659**	**19,303**	**25,915**	**7,047**
Food Science	Liquor	741	4,800	5,149	392
	Liquor and Tobacco	270	1,691	1,769	192
	Samples of Food under Food Act	0	1,768	1,747	21
	Miscellaneous Foods	3	1,793	1,748	48
Sub Total		**1,014**	**10,052**	**10,413**	**653**
Total		**14,673**	**29,355**	**36,328**	**7,700**

Other Activities

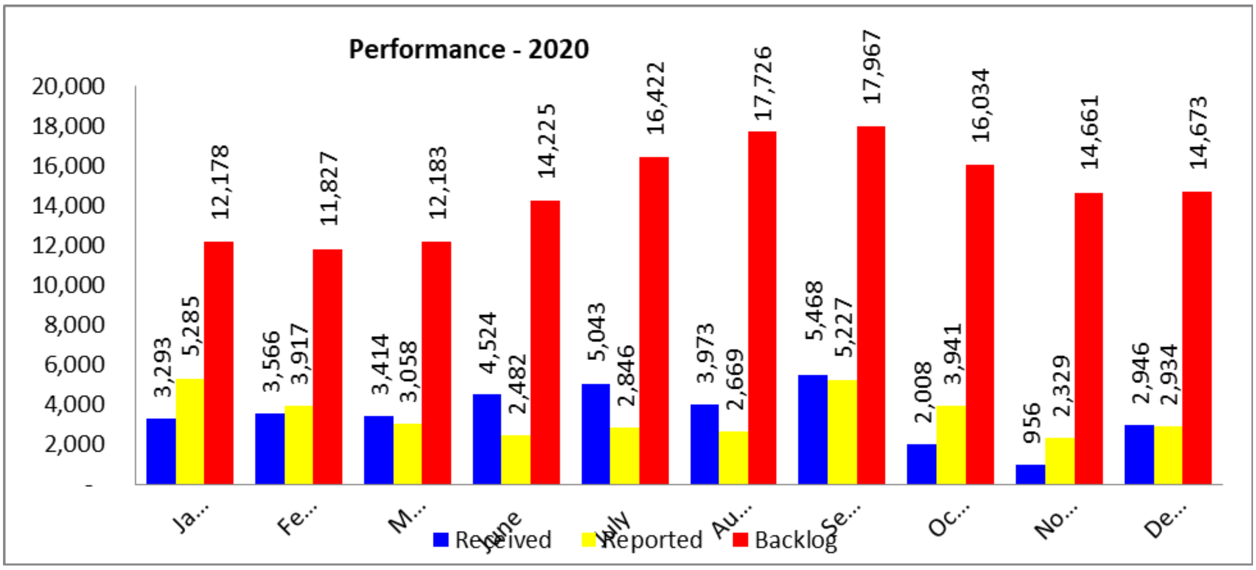
Activity	*Amount*
Number of Court Attendance	120 days
Number of Crime Scene Visit	178 days
VIP Food Testing by officers of Toxicology Section	22 officers days
Lecture conducted	17 days
Attendance of TEC Committee	0 days
Local Training	20 officers days
Foreign Training (on line)	73 officers days
Officers following MSc in UK (1 year)	04

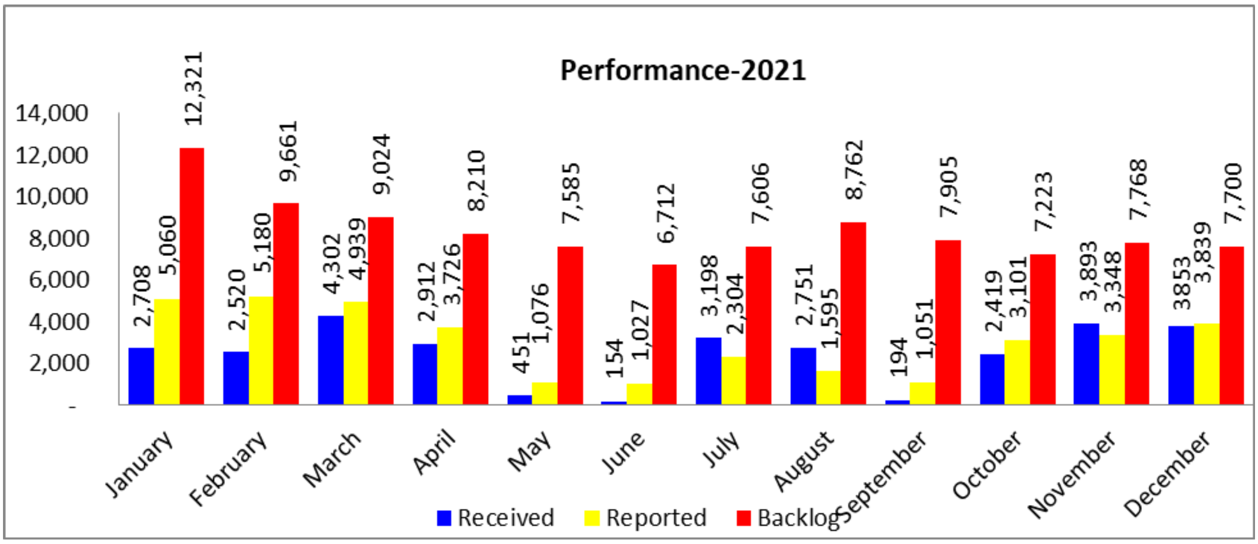
1. Reduce backlog of work

It is crucial to ensure seamless review of new cases without delay. We are happy to say that the hard work put in by our officers and recruitment of twenty-eight officers during last year played a critical role in providing stakeholder satisfaction by assuring that the turnaround time of case reports were reduced from year to several weeks.

Though new officers were recruited and extra office hours were spent to reduce the backlog, not all arrears were cleared. Hence, the number of scientific officers has to be increased. In order to ensure that the backlog is cleared while current cases are handled on time, staff will be required to work overtime. This will extend working hours during weekdays and may include hours during weekends. Incentive payments will be paid to ensure that the staff is motivated to carry out the task. The process will last until the backlog has been fully cleared.

It is also crucial to focus on maintaining the quality of the scientific analytical work at the highest level. Thus, the afore-mentioned approach of enhancing the efficiency should not compromise the quality of process.





2. Establish a Research and Development Unit

Knowledge and novel scientific technology is a very important asset of the department. New drugs and chemicals are incorporated into daily life of the people and the department should be able cater the needs of the people and judiciary system in scientific analytical, advisory and investigational perspective. A research unit is crucial for the department for innovation and knowledge acquisition. Opportunities has to be given to several competent, innovative, young scientists to obtain post graduate degree qualification in required areas from local universities or foreign universities if the subjects are not available in local universities.

3. Removal of court production

Due to the nature of judicial system in the country court cases may get delayed. The productions (evidences) of such court cases to which the government analyst reports were generated are getting accumulated as they are not removed by the respective officials and thereby occupying a lot of space in our store facilities. Hence under the leadership of Honorable Ministry of Justice Minister Ali Sabri and Secretary Mr. M.M.P.K Mayadunne formed a removal of Narcotic Dangerous Drugs Committee and Government Analyst also one member of this committee. Now Productions are being removed by police officers with court order.

Details of removed cases in year 2021

Weight of cases	Number of cases to be removed	Number of cases removed
Greater than 1Kg	99	42
Less than 1Kg	91,708	2,840

4. Online video conferencing for expert testimony

In future it is vital to introduce online video conferencing for expert testimony, thereby saving time for travelling to all over the country and waiting time in the court house. As an initial step, we received two units of video conferencing equipment for expert testimony Ministry of Justice under UNDP Project.

5. Information and communication technology

With the growing number of cases the department is to explore the option of using information technology and information communication technology as a tool to increase productivity.

6. Automated system for Sample handling

An automated system is to be implemented for handling of samples and for the management of laboratory information.

Gowri Ramanah
Government Analyst

Chapter 03

Overall Financial Performance

3.1 Statement of Financial Performance

ACA -F

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

Budget 2021		Note	Actual 2021	Restated 2020	
Rs.			Rs.	Rs.	
	Revenue Receipts				
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Impresets		523,984,000	406,172,667	ACA-3
-	Deposits		811,251	4,923,847	ACA-4
-	Advance Accounts		9,719,796	5,905,103	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**534,515,048**	**417,001,617**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**534,515,048**	**417,001,617**	
	Remittance to the Treasury (D)		**3,965,500**	**8,676,024**	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**530,549,548**	**408,325,593**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
224,000,000.00	Other Goods & Services	6	221,733,958	206,323,704	ACA-2 (ii)
2,100,000.00	Subsidies, Grants and Transfers	7	1,782,260	2,013,065	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
420,900,000.00	**Total Recurrent Expenditure (F)**		**417,529,616**	**382,346,529**	
	Capital Expenditure				
387,000,000.00	Acquisition of Capital Assets	11	107,336,015	22,960,315	
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	
33,200,000.00	Capacity Building	14	27,598,297	19,243,592	
-	Other Capital Expenditure	15	-	-	
425,500,000.00	**Total Capital Expenditure (G)**		**139,971,249**	**43,625,936**	

	Deposit Payments	539,569	5,281,635	ACA-4
	Advance Payments	11,029,048	8,436,388	ACA-5
	Other Main Ledger Payments	-	-	
	Total Main Ledger Expenditure (H)	**11,568,617**	**13,718,023**	
	Total Expenditure I = (F+G+H)	569,069,483	439,690,489	
	Balance as at 31st December J = (E-I)	**(38,519,935)**	**(31,364,896)**	
	Balance as per the Imprest Reconciliation Statement	**(38,519,935)**	**(31,364,896)**	ACA-7
	Imprest Balance as at 31st December	-	-	ACA-3
846,400,000.00		-	-	

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position

As at 31st December 2021

	Note	Actual 2021 Rs.	2020 Rs.
Non Financial Assets			
Property, Plant & Equipment	**ACA-6**	2,435,137,992	2,319,656,712
Financial Assets			
Advance Accounts	**ACA-5/5(a)**	23,691,214	22,381,962
Cash & Cash Equivalents	**ACA-3**	-	-
Total Assets		**2,458,829,205**	**2,342,038,674**
Net Assets / Equity			
Net Worth to Treasury		23,310,767	22,273,198
Property, Plant & Equipment Reserve		2,435,137,992	2,319,656,712
Rent and Work Advance Reserve	**ACA-5(b)**	-	
Current Liabilities			
Deposits Accounts	**ACA-4**	380,447	108,764
Unsettled Imprest Balance	**ACA-3**	-	-
Total Liabilities		**2,458,829,205**	**2,342,038,674**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 09 to 24 and Notes to accounts presented in pages from 25 to 34 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name:	Name:	Name: W.P. Ilosha Udayanganee
Designation: M.M.P.K. Mayadunne, Secretary, Ministry of Justice, Superior Courts Complex, Colombo 12.	Designation: G. Ramanan, Government Analyst	Chief Accountant, Government Analyst's Department, No. 31, Isuru Mawatha, Pelawatta, Battaramulla
Date: 28.02.2022	Date:	Date: 23/02/2022

3.3 Statement of Cash Flows

ACA-C

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

	Actual 2021 Rs.	Restated 2020 Rs.
Cash Flows from Operating Activities	-	
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	38,074,016	31,161,274
Imprest Received	523,984,000	406,172,667
Recoveries from Advance	9,766,632	6,607,617
Deposit Received	811,251	4,923,847
Total Cash generated from Operations (A)	**572,635,899**	**448,865,406**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	420,385,211	381,110,723
Subsidies & Transfer Payments	1,782,260	2,013,065
Expenditure incurred on behalf of Other Heads	-	1,143,663
Imprest Settlement to Treasury	3,965,500	8,676,024
Advance Payments	11,029,048	8,436,388
Deposit Payments	539,569	5,281,635
Total Cash disbursed for Operations (B)	**437,701,587**	**406,661,498**
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(A)-(B)	**134,934,312**	**42,203,907**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**-**	**-**
Less - Cash disbursed for :		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	134,934,312	42,203,907
Total Cash disbursed for Investing Activities (E)	**134,934,312**	**42,203,907**
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	**(134,934,312)**	**(42,203,907)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**-**	**-**

<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the Financial Statements

(1) **Reporting Period**

The reporting period for these Financial Statements is from 01st January to 31St December 2021.

(2) **Basis of Preparation**

The Financial Statements have been prepared on the basis of historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

(3) **Recognition of Revenue**

Exchange and non-exchange revenues are recognized on the cash receipts during the accounting period irrespective of taxable period.

(4) **Recognition and Measurement of Property, Plant and Equipment (PP&E)**

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

(5) **Property, Plant and Equipment Reserve**

This revaluation reserve account is the corresponding account of PP&E.

(6) **Cash and Cash Equivalents**

Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2021.

3.5 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % of Final Revenue Estimate
20.02.01.01	Building Rent	122,000	122,000	190,326	172%
20.03.02.99	Other	10,000,000	10,000,000	26,395,715	264%
20.03.99.00	Other	500,000	500,000	1,294,543	259%
20.02.02.99	Other (Interest)	750,000	750,000	896,572	119%
20.03.01.00	Other	-	-	9,216,100	100%
20.04.01.00	Other	-	-	80,760	100%

3.6 Performance of Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	420,900,000	420,900,000	417,529,616	99%
Capital	425,500,000	425,500,000	139,971,249	33%
Total	**846,400,000**	**846,400,000**	**557,500,866**	66%

3.7 Grant of Allocations to this Department

Serial No.	Allocation Received from which Ministry/Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
01	Ministry of National Policies, Economic Affairs Resettlement and Rehabilitation, Northern Province Development and Youth Affairs	Allowance of Graduate Trainees	60,000	60,000	0	0

3.8 Performance of the Reporting of Non-Financial Assets

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	Building and Structures	1,100,000,000	1,100,000,000	-	100%
9152	2.1 Motor Vehicles	18,655,000	18,655,000	-	100%
9152	2.2 Machinery and Equipment	1,233,483,000	1,233,483,000	-	100%
9153	Land	83,000,000	83,000,000	-	100%
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

Chapter 04

Performance Indicators

Performance Indicators of the institute

Specific Indicators	Actual output as a percentage (%) of the expected output		
	90%-100%	75%-89%	50%-74%
Issuing of more than or equal number of reports from the number of sample received to the Food Science Section	103%		
Issuing of more than or equal number of reports from the number of sample received to the Forensic Science Section	134%		
Issuing of reports pertaining to the crime scene visits		80%	

Chapter 05

Sustainable Development Goals

Performance of the Achieving Sustainable Development Goals (SDG)

Goal/Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%-100%
Promote Peace, Justice and Strong Institutions; issuance of competent scientific reports on the analysis of productions forwarded by Law Courts and law enforcement agencies by reducing turnaround time to 3 months by 2030	Promote the rule of law at the national and international levels and ensure equal access to Justice for all.	Issuing of more than or equal number of reports from the number of sample received to the Food Science Section within three months			100%
		Issuing of more than or equal number of reports from the number of sample received to the Forensic Science Section within three months			95%
		Issuing of reports pertaining to the crime scene visits within three months		70%	

Chapter 06

Human Resources Profile

6.1 Cadre Management

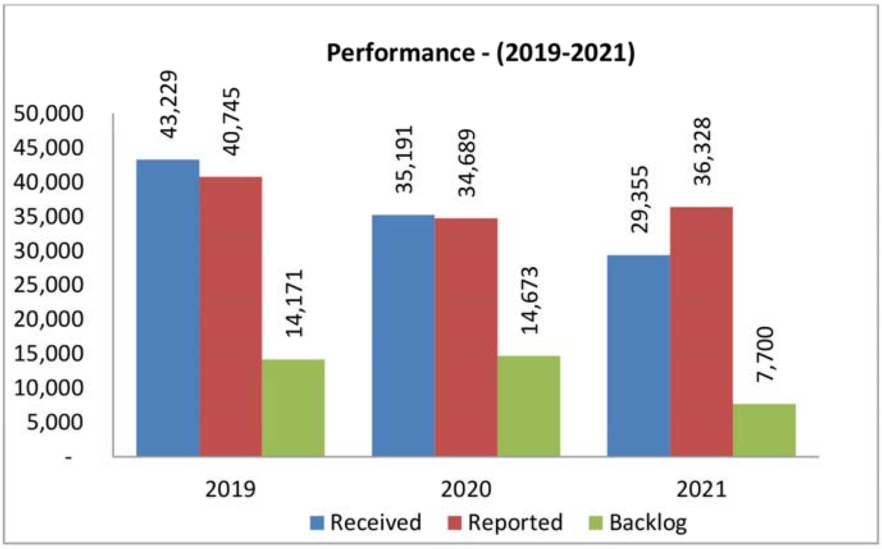
Levels of Officers	Approved Number	Actual Number
Senior Level	125	102
Tertiary Level	10	01
Secondary Level	116	94
Primary Level	84	64
Total	335	261

6.2 Shortage or Excess in Human Resources

	Designation	Service	Grade	Salary Code	Approved Cadre			Existing Cadre				Vacancies
					Permanent	Contract	Casual	Permanent	Contract	Casual	Other (Acting)	
1	Government Analyst	SLSS	Sp.	SL 3	1			0			1	1
2	Additional Government Analyst	SLSS	Sp.	SL 3	2			0			2	2
3	Government Examiner of Questioned Documents	SLSS	Sp.	SL 1	1			0			1	1
4	Deputy Government Analyst	SLSS	I	SL 1	8			7			0	1
5	Deputy Government Examiner of Questioned Document	SLSS	I	SL 1	2			1			1	1
6	Director (Administration)	SLAS	I	SL 1	1			0			1	1
7	Chief Accountant	SLAcS	I	SL 1	1			1				0
8	Internal Auditor	SLAcS	II/III	SL 1	1			0			1	1
9	Senior Government Analyst/Assistant Government Analyst	SLSS	II/III	SL 1	93			80				13
10	Senior Assistant Government Examiner of Questioned Document/ Assistant Government Examiner of Questioned Document	SLSS	II/III	SL 1	14			12				2
11	Accountant	SLAcS	II/III	SL 1	1			1				0
	Senior Level Total				125	0	0	102	0	0	7	23
12	Laboratory Assistant (Supra)	SLTS Supra	Sp.	MN - 7	5			0				5
13	Administrative Officer	PMAS Supra	Sp.	MN - 7	1			1				0
14	Translator	TS	III	MN - 6	2			0				2
15	Sri Lanka Information Technology Officer		II	MN - 6	2			0			1	2
	Tertiary Level Total				10	0	0	1	0	0	1	9

16	Experimental Officer	Dept	I/II/III	MN - 4	1			1				0
17	Development Officer	POS	I/II/III	MN - 4	6			3				3
18	Librarian	SLGLS	I/II/III	MN - 3	1			0				1
19	Laboratory Assistant	Dept	I/II/III	MN - 3	50			44				6
20	Technical Officer	Dept	I/II/III	MN - 3	1			0				1
21	Management Service Officer	PMAS	I/II/III	MN - 2	36			29				7
22	Typist	Dept	I/II/III	MN - 2	10			10				0
23	Sri Lanka Information Technology (Assistant)	Dept	I/II/III	MT-1	10			6				4
24	Computer Operator	Dept		MN-1	1			1				0
	Secondary Level Total				116	0	0	94	0	0	0	22
25	Drivers	DS	Sp/I/II/III	PL-3	21			18				3
26	Lab Sub Assistant	Dept	I/II/III	PL-2	12			3				9
27	Building Maintenance Assistant	Dept	I/II/III	PL-2	2			0			1	2
28	Library Attendant	Dept	I/II/III	PL-2	1			1				0
29	Office Employee	OES	Sp/I/II/III	PL-1	38			33				5
30	Laboratory Oderly	Dept	I/II/III	PL-1	10			9				1
Primary Level Total					84	0	0	64	0	0	0	20
Total					**335**	**0**	**0**	**261**	**1**	**0**	**6**	**74**

The below bar chart explains how the shortage in human resources has been affected to performance of Department. Though we have the 28 vacancies in assistant govt. analyst/examiner of questioned document from 2018 Recruitment was carried out by 2020 September. These arrears were reduced not only increase of human resources also with extra out side office hours hard work of officers. Hence we sent the request to increase the carder from Management Service Department.



6.3 Human Resources Development

01	**Recruitment of Officers**	**2020**	**2021**
i	Assistant Government Analyst	27	03
ii	Typist	10	01
iii	Lab Assistant	02	04
02	**Promotion of officers**	**2020**	**2021**
i	Promotion of Deputy Government Analyst	07 i. Mr. P G Madawala ii. Mrs. D Senevirathne iii. Mrs. M G S A Wimalasena iv. Mrs. K P Chandrani v. Mr. J M R Jayasundara vi. Mrs. W D V Karunarathne vii. Mrs. K A P Bandumala	-
ii	Grade III to Grade II	-	26
03	**Retirement of Officers**	**2020**	**2021**
i	Government Analyst	01	-
ii	Additional Government Analyst	-	01
iii	Government Examiner of Question Documents	-	01
04	**Resigned Officers**	**2020**	**2021**
i	Assistant Government Analyst	01	-
Ii	Assistant Examiner of Question Documents	-	01
Iii	Lab Assistant	01	02
Iv	Typist	-	01
05	**VOP**	**2020**	**2021**
i	Assistant Government Analyst	01	

6.3.1 Post Graduate Degree
Local Universities/Institutions

No.	Name of the Officer	Occupation	Particulars on Degree	Institute
1	Mrs. W G D L Gunathilake	Asst. EQD	Information Security	University of Colombo

Foreign Universities

No.	Name of the Officer	Duration	Particulars on Degree	Country
1	Mr. W.A.H. Sanjaya	17.09.2021-16.09.2022	M.Sc. in Forensic Science	United Kingdom
2	Mr. D.M.G.C. Bandara	14.09.2020-14.09.2021	M.Sc. in Forensic Science	
3	Mrs. T.H. Kurukulanatha	14.09.2020-14.09.2021	M.Sc. in Pharmaceutical Analysis	
4	Mrs. L.A.W.K. Dahanayake	01.10.2020-15.10.2021	M.Sc. in Forensic Science	

6.3.2 Training and Seminar (On line)

Local

No	Name of the Officer	Occupation	Particulars	Duration
1	Mrs. M.A.K.K.P. Perera	SAGA	Workshop on Internal Auditing for IOS 14,001: 2015 EMS	From 10.02.2021 To 11.02.2021
2 3 4 5	Mrs. N.I.K. Fernando Mrs. P.G. De Silva Mrs. D.R.I. Udeshini Mrs. H.N.A. Perera	SAGA SAGA Ass. Gov. Analyst Ass. Gov. Analyst	Workshop on Analytical Method Validation and Verification (SLATL) (Association of Testing Laboratories)	26.03.2021 (One day)
6 7	Mrs. M.A.K.K.P. Perera Mrs. T.R.M.C.D. Manike	SAGA Ass. Gov. Analyst	Awareness Programme on ISO 14,001 : 2015 Environmental Management System Standard Requirements	31.03.2021 (One day)
8 9 10 11	Mrs. Deepika Senevirathna Miss. K.K. Apsara Mrs. W.D.V. Karunarathna Mrs. K.V. Rathnapala	Deputy Gov. Analyst SAGA SAGA	Project Proposal Writing Skills (Miloda)	From 05.05.2021 To 06.05.2021
12 13 14	Mr. W.A.R. Fernando Mrs. K.V. Rathnapala Mrs.K.A.D.C. Kodithuwakku	SAGA SAGA SAGA	Primary Investigation Training (SDFL)	From09.11.2021 To 10.11.2021
15 16 17 18	Mrs.W.D.V. Karunarathana Mr.K.A.S.I.K. Kaluarachchi Mrs. L.S. Hathurusinghe Mrs.W.P.I. Udayangani	DGA SE for EQD SAGA CA	Bid Evalution Programme (SDFL)	From 25.11.2021 To 26.11.2021
19	Mr. J.A.P.K.T. Kumara	MSO	Public Sector Inventory Management (DLC)	From 22.12.2021 To 23.12.2021

Foreign

Name of the program	No of staff	Duration of the program	Country (Donor)
Law Enforcement Assistance for Digital Evidence Reliability in South and Southeast Asia	1	1	Interpol
Improvised explosive device threat awareness for Sri Lanka	4	5 days	US Embassy
Drug Chemistry (Narcotics Drugs and Psychotropic)	25	3 Months	National Forensic Science and Technology center at Florida International University US Department Assistant US Assistant
Firearms Examiner	7	9 Months	National Forensic Science and Technology center at Florida International University US Department Assistant
DNA Analyst training and assessment program	12	12 Months	National Forensic Science and Technology center at Florida International University US Department Assistant
Capacity improvement and advancement for tomorrow (Serology and DNA)	12	1 week	National Forensic Science, Korea KOICA
Capacity improvement and advancement for tomorrow (Forensic Digital)	8	1 week	National Forensic Science, Korea KOICA

Chapter 07

Compliance Report

No.	Applicable Requirement	Compliance Status	Explanation for not compliance	Corrective Actions
1	**The following Financial statements/ accounts have been submitted on due date**			
1.1	Annual financial statements	Yes		
1.2	Advance to public officers account	Yes		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others – Deposit Account	Yes		
2	**Maintenance of books and registers (FR 445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Yes		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Yes		
2.3	Register of Audit queries has been maintained and update	Yes		
2.4	Register of Internal Audit reports has been maintained and update	N/A		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Yes		
2.6	Register for cheques and money orders has been maintained and update	Yes		
2.7	Inventory register has been maintained and update	Yes		
2.8	Stocks Register has been maintained and update	Yes		
2.9	Register of Losses has been maintained and update	Yes		
2.10	Commitment Register has been maintained and update	Yes		
2.11	Register of Counterfoil Books (GA N20) has been maintained and update	Yes		
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Yes		
3.2	The delegation of financial authority has been communicated within the institute	Yes		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Yes		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Yes		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been Prepared	Yes		
4.2	The annual procurement plan has been prepared	Yes		
4.3	The annual Internal Audit plan has been prepared	N/A		

No.	Applicable Requirement	Compliance Status	Explanation for not compliance	Corrective Actions
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Yes		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Yes		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Yes		
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	N/A		
6.2	All the internal audit reports has been replied within one month	N/A		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	N/A		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	N/A		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	N/A		
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	Yes		
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	Yes		
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	Yes		
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	Yes		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Yes		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Yes		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Yes		
9.3	The vehicle logbooks had been maintained and updated	Yes		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Yes		

No.	Applicable Requirement	Compliance Status	Explanation for not compliance	Corrective Actions
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Yes		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Yes		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Yes		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	N/A		
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	Yes		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Yes		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Yes		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Yes		
12.2	A time analysis had been carried out on the loans in arrears	Yes		
12.3	The loan balances in arrears for over one year had been settled	No	Rs. 18,754/- balance will be settled after court case finalized.	
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Yes		
13.2	The control register for general deposits had been updated and maintained	Yes		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Yes		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Yes		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R. 371	Yes		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Yes		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Yes		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Yes		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Yes		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Yes		

No.	Applicable Requirement	Compliance Status	Explanation for not compliance	Corrective Actions
16.2	All members of the staff have been issued a duty list in writing	Yes		
16.3	All reports have been submitted to MSD in terms of their circular No.04/2017 dated 20.09.2017	Yes		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Yes		
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	Yes		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Yes		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Yes		
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.	Yes		
19	**Preparation of 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.	No	Preparation of Human Resource Plan is in Progress	
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	Yes		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	No	Preparation of Performance agreements is in progress.	
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Yes		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	N/A		