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பொது நம்பிக்கைப் பொறுப்பாளர் திணைக்களம்
DEPARTMENT OF PUBLIC TRUSTEE



2021

கார்ட்டுபாடன லார்ட்டால
செயலாற்றல் அறிக்கை
PERFORMANCE REPORT

஠ஹ ஹார்ட்டார டெபார்ட்டமென்ட்
பொதுநம்பிக்கைப் பொறுப்பாளர்திணைக்களம்
Department of Public Trustee

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Chapter 01 - Institutional Profile/Executive Summary

1.1. Introduction

OFFICE OF PUBLIC TRUSTEE AND LEGAL STATUS

Office of the Public Trustee of Sri Lanka has been established as a corporate sole under that name, with perpetual succession and an official seal, and may sue and be sued under the above name like any other corporate sole under Ordinance No 01 of 1922 and has been amended by Ordinance No. 11 of 1931, 59 of 1938 and Law No.44 of 1973, 25 of 1975 and Act No. 41 of 1983, 61 of 1988.

LEGAL BACKGROUND

Office of Public Trustee of Sri Lanka has been incorporated under Ordinance No 01 of 1922 and has been amended by Ordinance No. 11 of 1931, 59 of 1938 and Law No.44 of 1973, 25 of 1975 and Act No. 41 of 1983, 61 of 1988 and The Public Trustee shall, subject to the provisions of this Ordinance and rules made hereunder, be capable of being appointed and of acting under that name.

Law of Trusts in Sri Lanka is been regulated under the Trust Ordinance, No. 09 of 1917 amended by Ordinance No. 04 of 1918, 01 of 1934 and Act No. 07 of 1968, 30 of 1971. Where there are no specific provision made under this ordinance or any other written law, shall be determined by the Law of Equity for the time being in force in the High Court of Justice in England.

1.2. Vision, Mission, Objectives of the Institution

VISION

Pursuant to the provisions of the Public Trustee Ordinance No 1 of 1922 and the Trust Ordinance No 9 of 1917, efficient and effective execution of professional responsibilities and duties within the legal framework, in trustworthy, impartial and transparent way by The Public Trustee and the Department of Public Trustee of Sri Lanka.

MISSION

To discharge all powers, functions and duties of Public Trustee and the Department of Public Trustee of Sri Lanka within the legal framework in a transparent way, and to provide impartial, efficient and the best service to those who seek such service fully trusting the Department of Public Trustee, in order to gain a high goodwill and recognition to the Department of Public Trustee of Sri Lanka Nationally as well as Internationally.

1.3. Key Functions

GENERAL POWERS AND DUTIES OF THE PUBLIC TRUSTEE.

The Public Trustee shall, subject to the provisions of Public Trustee Ordinance, Civil Procedure Code, Judicature Act and other enactments and rules made there under, be capable of being appointed and of acting under following names.

1. As an ordinary trustee
2. As a custodian trustee
3. As a collector of estates under an order to collect
4. As a curator of the estate of a minor, as the next friend or guardian of any minor (When entrusted by the District Court)
5. As a manager of the estate of a person of unsound mind (When entrusted by the District Court)
6. As a manager of immovable property upon a contract on terms and conditions as may be mutually agreed upon. (Whereas the Public Trustee appointed as custodian trustee he is obligate to exercise of the powers of management or any other power of discretion vested in such board of Managing Trustees.)
7. As an attorney for persons absent from Sri Lanka for the purpose of receiving and paying money.
8. Under the Civil Procedure Code, the Public Trustee shall deemed to be a suitable person as a manager of an estate.
9. As an administrator of an intestate estate.
10. As a custodian trustee of properties of person who is serving a sentence in prison.
11. The Public Trustee may accept the custody for the purpose of safe keeping a Last will of any person.
12. Public Trustee as a trustee of the compensation given to the acquisition of temple property.

POWERS AND DUTIES VESTED ON PUBLIC TRUSTEE UNDER WRITTEN LAWS AND AMENDMENTS TO THE PUBLIC TRUSTEE ORDINANCE.

Under the provisions of other written laws and amendments made to the public trustee ordinance, following Powers and duties are being vested on Public Trustee.

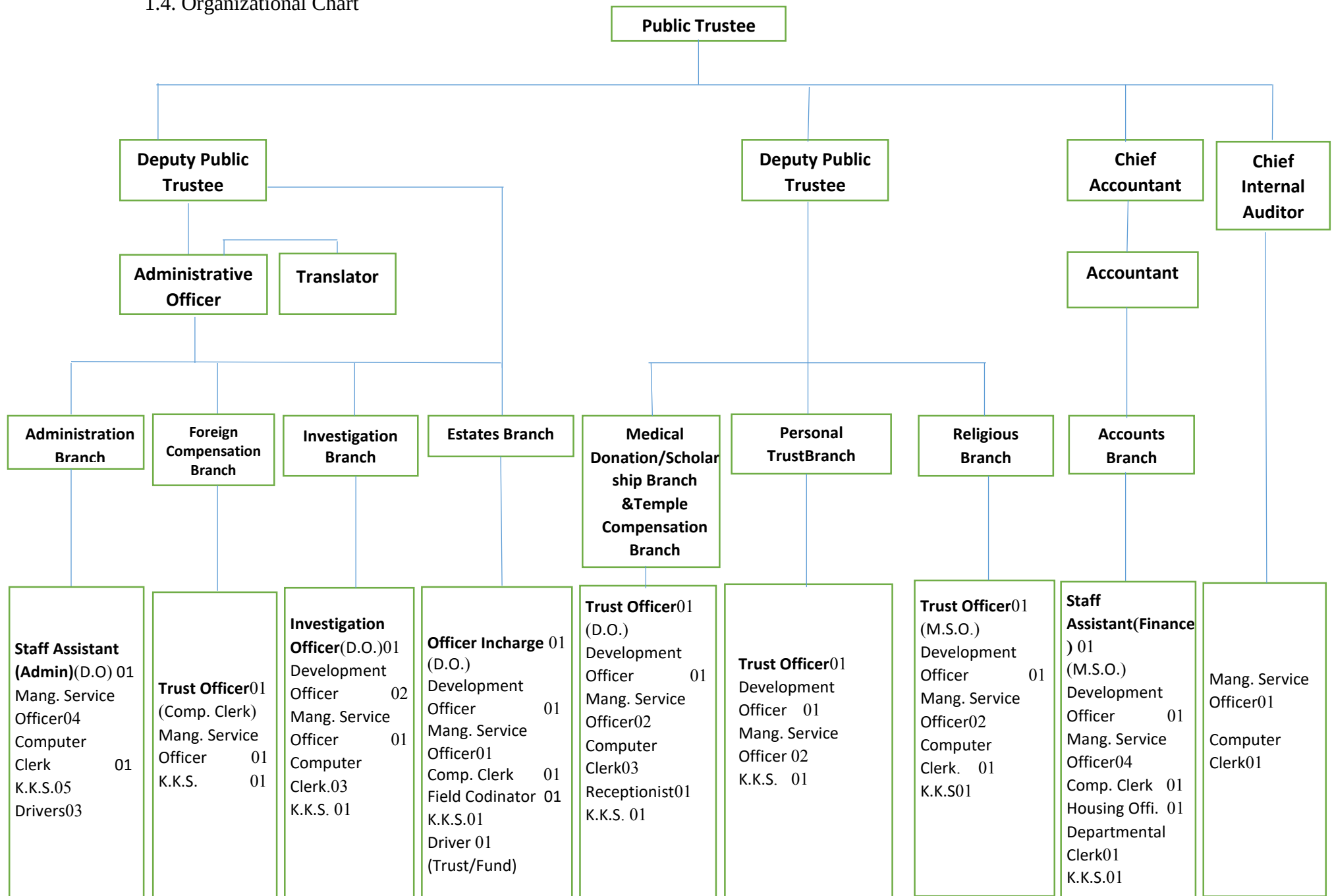
- Under the Sec. 10 A of the Public Trustee Ordinance as amended by Act No. 61 of 1988, Public Trustee shall act as the body who distributes any compensation received upon their death while in overseas employment among their dependents and/or heirs. Further, any Sri Lankan citizen proceeding for employment outside Sri Lanka may register with the Public Trustee for the purpose of regulate and efficient distribution of any compensation which shall be payable in the event of their death while in employment.
- Implementation of Temple Compensation Ordinance No.28 of 1944
- Implementation of Activities vested under Buddhist Temporalities Ordinance No.19 of 1931 which was amended by the Act No. 42 of 1981.
- Under the Associated Newspapers of Ceylon Limited (Special Provisions) Law, No. 28 of 1973, hold the shares of the Associated Newspapers of Ceylon Limited on behalf of the Government of Sri Lanka.

SERVICES OF THE DEPARTMENT OF PUBLIC TRUSTEE.

The Department of Public Trustee serves on public in accordance with objectives of Trusts and Last Wills or decisions and/or directions of Court.

- Awardingscholarships to skilled children who are facing financial difficulties in their studies.
- Providing medical assistance to needy patients for their essential medical treatments.
- Providing financial assistance to maintain and development of Religious Places according to the objectives of trusts and/or Last wills.
- Providing Charities for needy persons and/or institutions.
- Providing donations to persons who are in need due to various reasons and to such institutions.
- Management of the Trusts and Estate properties.
- Distribution of compensations under the Buddhist Temporalities Ordinance according to the directions of Commissioner General of Buddhist Affairs.
- Directing the functions of the Associated Newspapers of Ceylon Limited as the holder of shares on behalf of the Government of Sri Lanka.
- Distribution of Foreign Compensation to the dependents and Legal heirs.
- Remitting a percentage of the income earned as a Government institution to the General Treasury.

1.4. Organizational Chart



Chapter 02 – Progress and the Future Outlook

Briefly explain Special Achievements, challenges and future goals

Observation Of The Head Of The Department

The department carries out a diverse role than any other government institutions which includes Trust administration of general affairs and meritorious affairs established by the donations of numerous donors, distribution of foreign compensations and the management of properties conferred by the respective courts of the Democratic Socialist Republic of Sri Lanka. Amidst the prevailing Covid-19 pandemic since 2020 and while facing many other obstacles in 2021, I am pleased to pen that I was able to carry on the affairs very satisfactorily.

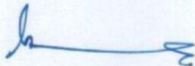
In order to regularize the accounts of the Trust, a new soft ware has been introduced and is looking forward for an advancement and progress of the same.

Based on the global economic situation and also the present crisis in Sri Lanka, various under growth crop cultivation has been introduced to estates administered by the department, which in return is a relief for the export restrictions and price escalation of goods to a certain extent. Thus, this has supported to increase the income through proper regularization of affairs, in the said estates and I am happy to say that its benefits have been received not only by the Trust Fund but also by the country as well.

The repairing of the roof and the maintenance of the department building claimed by the legacy Sir D. B. Jayatilaka, which was neglected due to some reason for quite some time was completed while securing its Colonial and historical value.

We are also looking forward to think and work positively, and to solve the issues which arise as a result of the dearth of papers, price increase of raw materials etc. due to the prevailing economic crisis and also expect to thrive to overcome these issues in the future.

I highly appreciate the Deputy Trustees and the staff for their untiring support extended to date and hope to continue the affairs of the department diligently and methodically.



Ganesh Dharmawardhana

The Public Trustee in Sri Lanka

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2021

3.1 Statement of Financial Performance ACA –F

ACA -F

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

Budget 2021 Rs.	Note	Actual 2021 Rs.	Restated 2020 Rs.	
-	Revenue Receipts	-	-	
-	Income Tax	1	-	
-	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 Imprests	50,315,000	45,373,000	ACA-3
-	Deposits	29,309	471,667	ACA-4
-	Advance Accounts	3,756,055	4,468,875	ACA-5
-	Other Main Ledger Receipts	-	-	
-	Total Non Revenue Receipts (B)	54,100,364	50,313,542	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	54,100,364	50,313,542	
	Remittance to the Treasury (D)	335,551	9,176	
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	53,764,813	50,304,366	
	Less: Expenditure			
-	Recurrent Expenditure	-	-	

38,600,000	Wages, Salaries & Other Employment Benefits	5	38,443,861	36,314,215	ACA-2(ii)
27,950,000	Other Goods & Services	6	23,882,420	20,202,952	
550,000	Subsidies, Grants and Transfers	7	223,295	386,986	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
67,100,000	Total Recurrent Expenditure (F)		62,549,576	56,904,153	
	Capital Expenditure				
1,600,000	Rehabilitation & Improvement of Capital Assets	10	484,233	451,947	ACA-2(ii)
1,800,000	Acquisition of Capital Assets	11	1,420,464	475,386	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
1,500,000	Capacity Building	14	123,900	138,500	
-	Other Capital Expenditure	15	-	-	
4,900,000	Total Capital Expenditure (G)		2,028,597	1,065,833	
	Deposit Payments		29,309	571,667	ACA-4
	Advance Payments		3,987,823	4,474,286	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		4,017,132	5,045,953	
	Total Expenditure I = (F+G+H)		68,595,305	63,015,939	
72,000,000	Balance as at 31st December J = (E-I)		(14,830,492)	(12,711,573)	
	Balance as per the Imprest Reconciliation Statement		(14,830,492)	(12,711,573)	ACA-7
	ImprestBalance as at 31st December		-	-	ACA-3
			(14,830,492)	(12,711,573)	

3.2 Statement of Financial Position

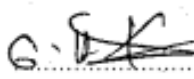
ACA-P

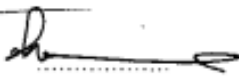
Statement of Financial Position As at 31st December 2021

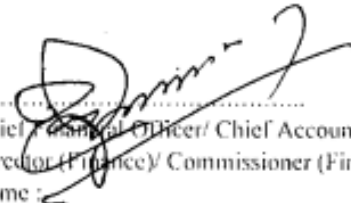
	Note	Actual 2021 Rs	2020 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	34,520,971	33,100,507
Financial Assets			
Advance Accounts	ACA-5/5(a)	10,593,245	10,361,477
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		45,114,216	43,461,984
Net Assets / Equity			
Net Worth to Treasury		10,593,245	10,361,477
Property, Plant & Equipment Reserve		34,520,971	33,100,507
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		45,114,216	43,461,984

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 51 and Notes to accounts presented in pages from 52 to 59 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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


Chief Accounting Officer
Name :
Designation :
Date :


Accounting Officer
Name :
Designation :
Date : 23.02.2022


Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 2022-02-23

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

GANESH R. DHARMAWARDANA
Public Trustee of Sri Lanka
Department of Public Trustee
No. 02, Bullers Lane,
Colombo 07.

H. A. S. A. ATTAPATTI
CHIEF ACCOUNTANT
PUBLIC TRUSTEE OFFICE
NO. 02, BULLERS LANE,
COLOMBO 07.

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.
<u>Cash Flows from Operating Activities</u>		-
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	235,653
Revenue Collected on behalf of Other Revenue Heads	14,996,754	13,547,904
Imprest Received	50,315,000	45,373,000
Recoveries from Advance	3,580,443	3,774,981
Deposit Received	29,309	471,667
Total Cash generated from Operations (A)	68,921,506	63,403,205
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	62,540,226	56,852,412
Subsidies & Transfer Payments	-	-
Expenditure incurred on behalf of Other Heads	-	194,177
Imprest Settlement to Treasury	335,551	244,829
Advance Payments	3,987,823	4,474,286
Deposit Payments	29,309	571,667
Total Cash disbursed for Operations (B)	66,892,909	62,337,371
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	2,028,597	1,065,834

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

2,028,597 1,065,834

Total Cash disbursed for Investing Activities (E)**2,028,597 1,065,834****NET CASH FLOW FROM INVESTING
ACTIVITIES (F)=(D)-(E)****(2,028,597) (1,065,834)****NET CASH FLOWS FROM OPERATING &
INVESTMENT ACTIVITIES (G)=(C) + (F)**

- -

Cash Flows from Financing Activities

Local Borrowings

- -

Foreign Borrowings

- -

Grants Received

- -

Total Cash generated from Financing Activities (H)

- -

Less - Cash disbursed for:

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

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statement is for 01st January to 31st December 2021.

2) Basis of Measurement

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

The figures of the Financial Statements are presented in Sri Lanka 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 relevant revenue 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 asociatedmwith 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 Equivalentents

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

3.5 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
2002.02.99	Other	400,000.00	-	423,473.67	105%
2003.99.00	Other Receipt	6,800,000.00	-	12,851,939.63	188%

3.6 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	67,100	4,551	62,549	93%
Capital	4,900	2,872	2,028	41%

3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments

Rs. ,000

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
-	-	-	-	-	-	-

3.8 Performance of the Reporting of 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	Building and Structures	-	-	-	-
9152	Machinery and Equipment	34,521	34,521	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

ENGLISH TRANSLATION

The Public Trustee
Department of Public Trustee.

Summary Report of the Auditor General on the Financial Statement of the Department of Public Trustee ended by 31 December 2021 in terms of Section 11(1) of the National Audit Act No. 19 of 2018

1. Financial Statements

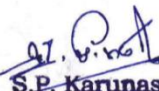
1.1 Opinion

The Statement of Financial Position as at 31 December 2021 of the Department of Public Trustee, the Statement of Financial Performance as at the year ended by said date, the Financial Statements consists of Cash Flow Statements for the year ended by 31 December 2021 were audited under my direction in pursuance of the provisions in Section No. 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions contained in the National Audit Act No. 19 of 2018. In terms of Section 11(1) of the National Audit Act No. 19 of 2018, my comments and observations on these Financial Statements submitted to the Department of Christian Religious Affairs contains in this report. In terms of Section 11(2) of the National Audit Act No. 19 of 2018, the annual detailed management audit report will be submitted in due course to the Chief Accounting Officer. The Auditor General's report that must be submitted in terms of Section 10 of the National Audit Act No. 19 of 2018 read in conjunction with the Regulation No. 154(6) of the Constitution in the Democratic Socialist Republic of Sri Lanka will be presented to the Parliament in due course.

Out of the Financial Statements of the Department of Public Trustee, the Financial Position in the Department of Public Trustee as at 31 December 2021 and the Financial Performance as at the year ended by said date and the Cash Flow Statement reflects a true and fair position in terms of Sri Lanka Accounting Standards.

1.2 Basis for the Opinion :

I conducted the audit in compliance with the Sri Lanka Audit Standards (S.L.A.S). My responsibility under this audit standards has further been described in the part of Auditor's responsibility in relation to the financial statements in this report. My belief is that the audit evidences obtained by me to provide a basis for my opinion is sufficient and appropriate.


S.P. Karunasena
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(University of Kelaniya)
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Sri Lanka.
Tel: 0094 71 4481217

1.3 Chief Accountant's responsibility for the audit of financial statements

According to the accounting policies admitted in general and the provisions contained in Section 38 of the National Audit Act No. 19 of 2018, it is the Chief Accountant's responsibility to determine the internal controls enabling to prepare the Financial Statements which reflect a true and fair position and free from quantitative misstatements due to the frauds and errors. In terms of Section 16(1) of the National Audit Act No. 19 of 2018, the department must maintain the books and records relating to its income, expenses, assets and liabilities enabling to prepare the annual and timely Financial Statements.

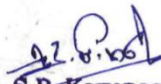
In terms of Sub-section 38(1)(c) of the National Audit Act, the Chief Accountant must assure that an effective internal controlling system is prepared and maintained for the financial control in the department and a review about said system must be conducted from time to time and necessary changes must be made to continue the system effectively, accordingly.

1.4 Auditor's responsibility for the audit of financial statements

As a whole, the financial statements, my intension is to issue the auditor's report including my opinion with a fair confirmation which is free from quantified misstatements occurred due to the frauds and errors. Although the fair assurance is a higher level assurance, it won't always be a confirmation of disclosing of the quantified misstatements when auditing in terms of Sri Lanka Auditing Standards. The quantified misstatement could be occurred due to the frauds and errors effect singly or collectively and, it is expected that an effect could be occurred to the economic decisions taken by the users based on these financial statements.

The audit was conducted by me in terms of Sri Lanka Auditing Standards with professional judgment and professional apprehensive. Further,

- The base for my opinion is to obtain sufficient and appropriate audit evidences to avoid the risks occurred due to the frauds or errors in identifying the risks of quantified wrongful statements that could be occurred in the financial statements due to the frauds and errors and, planning the appropriate audit procedures suitably to the situation when valuating. The effect of a fraud is more powerful than the effect of quantified wrongful statements and, fraud could be occurred due to collusion, forgery, avoiding deliberately or avoiding the internal controls.
- Although not in the intent of declaring an opinion about the productivity of the internal control, a knowledge about the internal control to plan appropriate audit procedures was obtained.


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- The advisability of the accounting policies used, fairness of the accounting estimates and, related disclosures made by the management were evaluated.
- Presentation of the financial statements containing disclosures, structure and content were evaluated and, the transaction and incidents based for that were evaluated as they had been included to the financial statements fairly and appropriately.

The Chief Accounting Officer / Accounting Officer is made aware of with regard to the significant audit findings identified within my audit, key internal control weaknesses and other matters.

1.5 Report on other legal requirements

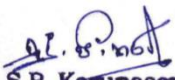
In terms of Section 6(1)(d) of the National Audit Act No. 19 of 2018, I state the following facts.

- The Financial Statements suits with the previous year.
- The recommendations issued in relation to the Financial Statements of the previous year had been implemented.

2. Financial Review

2.1 Management of income and expenses

- The total net provision of Rs. 300,000 supplied by the department within the year under review for the Recurrent Vote of 1102 had been transferred to another vote under Financial Regulation 66 without spending it.
- Although the total provision of Rs. 11,900,000 had been supplied by the department within the year under review for 7 recurrent votes and 4 capital expenditure votes, provisions for 6,347,409 out of the total provision aforesaid alias in a range of 34 to 97 percent had been retained by end of the year under review.
- According to the Action Plan of 2021, an income of Rs. 6,800,000 had been estimated as capital, investment income charges and other charges under the Public Trustee Act relating to the trusts and teataments, it was observed that an income of Rs. 12,851,939 had been collected according to the Financial Statements. It is 188% as a percentage in the estimate. Accordingly, and estimate weakness was observed.


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2.2 Arriving into liabilities and obligations

Liabilities amounting to Rs. 128,200 arrived into by and between the private sector in relation to the liabilities and obligations had not been stated in the statement of liabilities.

2.3 Non-compliance with the rules and regulations.

Following non-compliances with rules and regulations were observed.

Reference to the rules and regulations	Non-compliance
(a) Section 47(1) of the Public Trustee Act No. 01 of 1922	Although the trust testament accounts must be audited annually, the final accounts of the trust testaments prepared for year 2020 had been submitted for audit on 29 March 2022. Further, the trust testament final accounts prepared for year 2021 had not been submitted for audit even as at the date of this report.
(b) Financial Regulations in Democratic Socialist Republic of Sri Lanka Financial Regulation 396	Steps about 08 expired cheques issued but not banked, amounting to Rs. 107,147 had not been taken according to the Financial Regulations.
(c) Asset Management Circular No. 03/2018 dated 10 October 2018	Although registered possession of the vehicles used must be settled, steps had not been taken to settle the possession of 3 vehicles bearing Nos. KR 2364, KP 1245 and KR 2356 provided in 2019 by the Ministry of Justice and to disclose the values by accounts under non-financial assets.
(d) Public Finance Circular No. 402 dated 12 September 2002	Steps had not been taken to submit the Annual Performance Report of year 2020 to the Parliament within 150 days by ending the financial year.
(e) Circular No. 05/2018 dated 06 February 2018 issued by the Ministry of Public Administration and Management, which was amended by Circular No. 05/2018(01) dated 28 January 2018	The Citizen/Client Charter had not been prepared and implemented by the department according to the Citizen/Client Charter as introduced by the circular. Further, in terms of Section 2.3 of the circular, no method had been arranged to supervise and evaluate the preparation and implementation of the Citizen/Client Charter.

- (f) Section 3.1.6 of the Public Finance Circular No. 5/2016 dated 31 March 2016

Although the Annual Board of Survey must be conducted and submitted its report to the Auditor General before 31 March in the next year, the report of Board of Survey relating to year 2021 had not been submitted to the audit even as at 30 April 2022. Although the report of Board of Survey relating to year 2020 had been submitted to the audit on 09 February 2022 after a delay of 09 months, reports of the Board of Survey relating to 11 estates administered by the department had not been submitted.

3. Operational Review

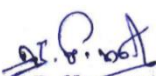
3.1 Losses and damages

Case filed in the court against the driver of the vehicle bearing No. 65-0763 to recover the loss of Rs. 254,038 incurred due to the accident taken place on 27 January 2007 had been nullified on prescription as follow up action was not taken and appropriate steps had not been taken to recover the loss from the person responsible and cut it off from books even 15 years had been lapsed.

3.2 Annual Performance

Following observations are made

- (a) The actual output of 04 performance indexes out of 09 identified by the department was below 50% of the expected output.
- (b) Although handling and supervision of the affairs in Associated Newspapers of Ceylon Limited is a role of the department bearing its shares' trusteeship on behalf of the government, the said task had not been identified as a performance index of the department.
- (c) Five (05) sustainable goals had been identified by the department and the performance in achievement of the goals in health promotion and protection of territorial environment system were in a lower level viz 17% and 36% respectively.


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3.3 Keeping bond by the government officers

In terms of F.R. 880 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, although officers must keep bonds who are eligible according to Chapter 612 of the Government Officers' Bond Ordinance, they had not been acted accordingly and no register for the bond deposits had been maintained.

4. Human Resources Management

- (a) Although the approved staff in the department was 87, the actual staff was 66. Accordingly, 21 vacancies for officers were existed and the post of Administrative Officer was in vacant since 09 February 2021 and the post of Translator was in vacant since 2015.
- (b) In terms of the Public Administration Circular No. 2001/18 dated 22 August 2001, although each and every officer who had been served at the same workplace must be given transfers to serve at other workplaces, steps had not been taken to give transfers for 12 officers who had been worked in the department exceeding 5 years.
- (c) In terms of the Public Administration Circular No. 02/2018 dated 24 January 2018, although a human resources development plan particular to the department must prepared and signed the annual performance agreement for the entire staff, such steps had not been taken by the department. Further, it was observed that no training opportunities had been given for 66 staff members in the department within the year under review. Also in terms of Section 6.5 in the Circular, a senior officer had not been appointed assigning him/her the responsibilities of preparing a human resources development plan, organizing capacity development programmes and skill development programmes.

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

I, S.P. Karunasena, being a Sworn Translator of the Democratic Socialist Republic of Sri Lanka do hereby certify that the foregoing is a translation of the **Auditor General's Report 2021** issued to the **Department of Public Trustee** and translated by me duly and correctly from Sinhala into English language.


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Chapter 04 – Performance indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output			
	100%- 90%	75%-89%	50%- 74%	00%- 49%
1. Payment for the Scholarships.	-	-	62.5%	-
2.Payment for the Medical Donation.	-	-	-	39%
3.Payment for the Maintenance and Development of Religious places	-	-	-	36%
4.Payment for the Religious Affairs	-	-	-	35%
5.Payment for the Relief Donation.	-	81%	-	-
6. Personal trust payments	-	-		36%
7. Other payments according to trust objectives	-	-	62%	-
8. Releasing of temple compensation	-	85%	-	-
9. Releasing of foreign compensation	-	85%	-	-

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

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100%
Equality qualitative education	Giving scholarships for scholars	-	-	57%	-
Health promotion	Giving aides for patients	-	17%	-	-
Protection of territorial ecosystem	Giving aids for religious shrines	-	36%	-	-
Ending poverty	Giving aids for religious shrines	-	-	-	81%
Generation of peaceful, fair institutions	Giving aides for institutions and shrines	-	-	62%	-

5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	07	06	01
Territory	02	-	02
Secondary	61	45	16
Primary	17	15	02

6.2 **Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.

The posts of administrative officer and translator which are of tertiary staff category of this department were vacant as at 31st of December 2021. The administration of the institution directly affects the performance of the department. There are no Sri Lanka Administrative Service officers for the administration of this institution in approved cadre and the administration of the institution is completely under the Administrative Officer. Therefore, vacancy in the post of Administrative Officer directly affects the performance and discipline of the institution.

Furthermore, the services of a translator are essential for the legal and investigation works of this department. Accordingly, the current vacancies will directly affect the efficiency of the Investigation Division.

There are 16 vacancies in the secondary level and the vacancies are a hindrance to the day to day activities of the office. It is essential to maintain the posts of Development Officer and Management Services Officer at the secondary level in the office. Accordingly, the vacancy in those posts impedes the functions of the office.

6.3 Human Resource Development

Name of the Programme	No. of Employees Trained	Duration of the Programme	Overall Investment (Rs'000)		Nature of the Programme (Local/Overseas)	Output/ Knowledge Acquired*
			Local	Overseas		
Disciplinary and office manners	1	2 Days	8.5		Local	Knowledge in disciplinary procedure and office manners
Stock management, logistics and supply network management	1	5 Days	15		Local	Knowledge in stock management in a store, logistics and supply network management
Duties relating to junior employees, hospitality and manners	1	1 Day	4		Local	Knowledge about duties for junior employees, hospitality and manners
How to become an effective leader	2	1 Day	4		Local	Knowledge in effective leadership characteristics
Workshop on personal file management	8	1 Day	30.4		Local	Knowledge in personal file management
Existing office methods and office management	2	2 Days	14		Local	Knowledge in existing officer methods and office management
National Diploma in Information Technology and Public Management	1	1 Year	30		Local	Knowledge in information technology and public management
Procurement Process in Public Finance Management	4	2 Days	32		Local	Knowledge about procurement process in public finance management
Skills development in Drivers	1	2 Days	8		Local	Skills development in Drivers

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	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 relevant		
1.4	Stores Advance Accounts	Not relevant		
1.5	Special Advance Accounts	Not relevant		
1.6	Others	Not relevant		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		

03	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 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	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		
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 has 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/1-2019	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 Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
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 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	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	A suitable liaison officer was appointed to coordinate the implementation of the provisions of	Complied		
	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	Complied		
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 General on due date	Complied		
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 F.R. 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. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not relevant		

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	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years 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 with	Complied		
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	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	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 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		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Not relevant		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not relevant		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not relevant		

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 list in writing	Complied		
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 Regulation	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	Complied		
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 implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
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	Complied		
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 Resource Plan	Complied		
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 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	Complied		

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	Complied		

END