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செயலாற்றுகை அறிக்கை
Annual Performance Report

2021

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சமுதாயஞ்சார் சீர்திருத்தத் திணைக்களம்

Department of Community Based Corrections

Annual Performance Report

2021

Department of
Community Based Corrections

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"Mehewara Piyasa"
Narahenpita,
Colombo- 05

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dcbcorrection@gmail.com

The Message of the Commissioner

The department has been established under the Community Based Corrections Act No.46 of 1999 was created to reduce prison overcrowding and to correct the minor offenders while keeping in the society instead of incarceration.

During the year 2021, 5743 offenders have been referred by the courts for the process of community correction. Under the Covid-19 pandemic around the world, We were unable to carry out our duties as usual . The number of breaches of the sentence were mainatained at a low due to the commitment of the officers, despite having difficulties at maintaining a formal supervision system. Despite the challenges, we were able to realize a number of important tasks for the future of the Department.

- Accelerating the work of amending the Community Based Corrections Act to further strengthen the law in the country and to remove existing obstacles in the law to make the community reform process more robust.

- It has been acknowledged by many parties that the Community Based Correctional process is the best option to reduce prison congestion, specially for correcting offenders.
- Being able to install the Offender Information Management System.

Dilan Gunarathne

Commissioner

Department of Community Based Correction

Annual Performance Report for the year 2021

Department of Community Based Corrections

Expenditure Head No 326

Contents

Contents **Page No**

Chapter 01 - Institutional Profile/ Executive Summary

1.1 Introduction

The community based corrections system was started as a pilot project under the Ministry of Justice, Sri Lanka in 1999. The pilot project started in 3 courts under the Community Amendment Act No. 46 of 1999 and is currently being implemented island wide in 125 circuit courts and magistrates' courts. Through directing minor offenders into community Based Corrections, it helps to reduce overcrowding in the prisons and cost incurred in maintenance of prisoners, preventing minor offenders from becoming organized criminals by imprisoning them and they are directed to a more effective rehabilitation process.

By giving a community corrections order to a minor offender, the aim is to free a person from wrong habits and make him a respectable citizen of the country through an effective correctional process while keeping him in the society.

For this purpose, various correctional programs are conducted by the departmental officers attached to the regional offices of the Community Based Corrections Department established in the Magistrate Courts. The expectation of the department to direct the offender who working under the supervision of the officers to the right path.

As it is the need of the hour to follow up on the persons who have completed the correction process, this department has expanded the scope of work of the department by paying attention to it as well. To fulfill these duties development officers have been appointed island wide under the Divisional Secretariats offices.

1.2 Vision, Mission, Objectives of the Institution

Vision

Creating a Citizen free of wrongdoing

Mission

Development of Social, Economic, Spiritual and Psychological spheres of minor offenders and their families by implementing a productive community corrections process with the necessary follow up.

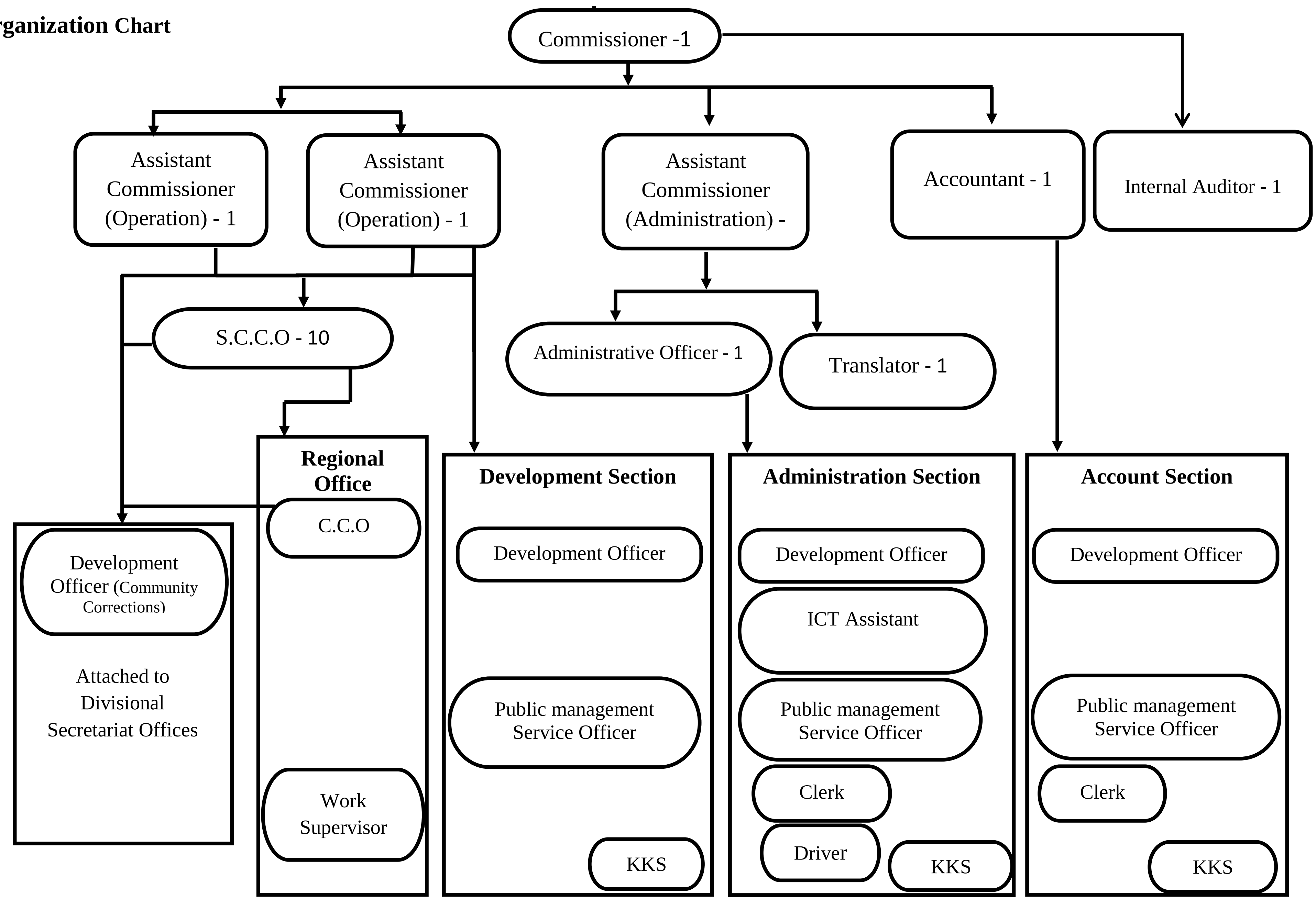
Objectives

1. By implementing the Community Based Corrections Act No. 46 of 1999, instead of imprisoning minor offenders, keeping them in the community and correcting them.
2. By implementing of community based correctional orders, minimize the incarceration of minor offenders and reduce prison overcrowding and reduce government expenditure.
3. Using the labour of offenders for the development of the country
4. Reducing the psychosocial problems and strengthening of economic of the offenders and their families.
5. Follow-up and measure success of the offenders who are socialized through an effective community based correction process.

1.3 Key Functions

1. Formulating a Pre-Sentence Report which stipulates the conditions that could be imposed by a Learned Magistrate when entering a Correctional Order
2. Organizing spiritual development programmes for the spiritual development of offenders.
3. Organizing mentoring and mental health programmes to improve the mental health of offenders.
4. Implementing vocational training programmes to uplift special skills and quality of life of offenders.
5. Implementing various development projects to uplift the economic status of offenders.
6. Referring offenders to medical treatment and contribute to the prevention of illicit drug use.
7. Implementing personality development programmes.

1.4 **Organization Chart**



Chapter 02 – Progress and the Future Outlook

2.1 Details regarding the performance

- Number of offenders issued by the Magistrate Courts by province wise (2021.01.01 – 2021.12.31)

No	Province	No of Offenders
01	Western	1,753
02	Central	443
03	Uva	452
04	Southern	1,061
05	Sabaragamuwa	378
06	Eastern	317
07	North western	353
08	North central	278
09	North	708
	Total	**5,743**

- Number of offenders issued by the Magistrate Courts - According to offense (2021.01.01 – 2021.12.31)

No	Offences	Number of Offenders
01	Heroin	1,510
02	Cannabis	566
03	Illicit Liquor	1,626
04	Public Nuisance	290
05	Theft	28
06	Cheating	5
07	Illicit Weapons	4
08	Keeping Stolen Products	8
09	Gambling	174
10	Rioting	8
11	Others	1,524
	Total	**5,743**

➢ Information of correction orders - (from 2021.01.01 to 2021.12.31)

Number of correction orders given	Orders completed		Breach of orders (Includes details of orders Received in 2020)	
	Number (b)	Percentage (b/a%)	Number (c)	Percentage (c/a%)
5,743	2,418	42%	661	11%

Other orders are still in process

➢ The number of Correctional programs conducted for offenders - (2021.01.01 -2021.12.31)

Programs	Number of Programs	Number of people
Counseling Programs	274	1,361
Spiritual Programs	28	332
Shramadana Programs	80	631
Drug prevention Programs	14	99
Vocational Training Programs	2	18
Counseling	10	194
Special day Programs	1	
Total	**409**	**2,635**

➢ 2021 Expenditure for Correctional programs (2021.01.01 to 2021.12.31)

Number of Programs	Expenditure
18	176,176.00

- **Socio-economic upliftment of successfully corrected persons**

  Self-employment assistance under family development programs is Rs. 25,000.00 for 11 offenders subject to a maximum of Rs. 275, 000.00 was given.

2.2 Progress of Development Project - 2021.01.01 -2021.12.31

The project of Correction of Substance Abusing Offenders who are under Community Based Corrections Orders

This project was implemented from the year 2017 to make the community correction process more formal and was initially started in the North Western Province with a priority to correct people addicted to drugs. In the years 2018, 2019 and 2020, this project was implemented in North-Western, Southern, Sabaragamuwa and Western Provinces and based on the experience gained from the implementation of this project, necessary steps were taken to implement the procedures introduced by the above project for all regional community correction offices in the island in order to streamline the community correction process. Accordingly, in the case of a drug-related offender, after a special drug prevention counseling process, he is referred to drug treatment, where he refers to residential or clinical treatment as per medical advice. The development officer (Community Correction) prepares the family members of the Individuals who recover through treatment and special drug prevention counseling processes to work towards accepting them in their family and awareness about how to get the support of other family members for family development. Directing people who have been successfully corrected through the community correction process who do not have a permanent income, to a job that can get a permanent income or to get the skills needed to do a job. Also, people who have the ability and willingness to start self-employment are directed to start self-employment. Financial assistance (equipment or raw materials) subject to a maximum of Rs. 50,000.00 under this project has been arranged for those who cannot afford the initial investment to start self-employment. Accordingly, in the year 2021, Rs. 100,000.00 has been given for 04 offenders in order to start self-employment by this department.

Progress for Development Project -2021.01.01 -2021.12.31

Project Name	Allocation (Rs.)	Reasons for Expenditure	Expenditure (Rs.)	Financial Progress (%)	Physical Progress		
					Number of drug related offenders	Number of successfully corrected	Progress (%)
Corrections of drug related offenders	350,000.00	• Implementation of Family Development Program (for 4 persons) • Making a short documentary film based on the life experiences of successfully corrected people	100,000.00 235,000.00	96%	3,702	1,015	27.4%

2.3 Goals

01. Increasing the number of minor offenders directed to Community Based Corrections, and increasing the success rate of the correctional process.

02. Capacity building of the officers

- ❖ Awareness the Senior Community Corrections Officer and Community Corrections Officers about the community-based correction process and its trends.
- ❖ Continuing to provide Diploma Course on Counseling for Development Officers
- ❖ Increasing the computer literacy of all officers.
- ❖ Providing officers with Foreign training on Community Based Corrections and related fields

03. Refining the treatment process

- ❖ Establishing treatment centers covering the entire country (Associated with hospitals under the Ministry of Health)

04. Making successfully rehabilitated individuals into small-scale businesspersons

05. Increasing the outreach to the society and increasing the public's knowledge on the Community Based Corrections process

06. Creating a method for data management of the community correction process

- ❖ Updating and maintaining the website
- ❖ Creating an offender management system

07. Amending the Community Based Corrections Act in order to further expansion of the Community Based Corrections process.

08. Paying more attention to the correction of people through a treatment system, as the majority of the victims are people who are addicted to alcohol and drugs.

09. Further formalization of the follow-up process of community correction offenders through development officers.

10. Helping rehabilitate offenders to become righteous citizens free of crime, and assisting them in their self-employment work in order to economically sustain their family.

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

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

Budget 2021		Note	Actual		
				Restated	
			2021	2020	
Rs.			Rs.	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		403,224,000	306,840,000	**ACA-3**
-	Deposits		405,680	172,289	**ACA-4**
-	Advance Accounts		11,737,807	7,613,363	**ACA-5**
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**415,367,487**	314,625,652	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**415,367,487**	314,625,652	
	Remittance to the Treasury (D)		**0.10**	0.83	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**415,367,487**	314,625,652	
	Less: Expenditure				
-	**Recurrent Expenditure**				
335,041,000	Wages, Salaries & Other Employment Benefits	**5**	322,845,852	274,961,169	
46,160,000	Other Goods & Services	**6**	31,226,435	31,415,997	**ACA-2(ii)**
3,060,000	Subsidies, Grants and Transfers	**7**	3,047,418	2,749,365	
-	Interest Payments	**8**	-	-	
300,000	Other Recurrent Expenditure	**9**	285,000	-	
384,561,000	**Total Recurrent Expenditure (F)**		**357,404,705**	309,126,531	
	Capital Expenditure				
10,700,000	Rehabilitation & Improvement of Capital Assets	**10**	8,410,339	2,393,323	
4,500,000	Acquisition of Capital Assets	**11**	4,499,094	3,611,189	
-	Capital Transfers	**12**	-	-	**ACA-2(ii)**
-	Acquisition of Financial Assets	**13**	-	-	
1,500,000	Capacity Building	**14**	1,500,000	3,000,745	
5,000,000	Other Capital Expenditure	**15**	335,000	1,231,885	
21,700,000	**Total Capital Expenditure (G)**		**14,744,433**	10,237,142	
	Deposit Payments		214,484	294,870	**ACA-4**
	Advance Payments		10,652,952	8,745,966	**ACA-5**
	Other Main Ledger Payments		-		
	Total Main Ledger Expenditure (H)		**10,867,436**	9,040,836	
	Total Expenditure I = (F+G+H)		383,016,574	328,404,509	
406,261,000	**Balance as at 31st December J = (E-I)**		32,350,913	(13,778,857)	
	Balance as per the Imprest Reconciliation Statement		32,350,913	(13,778,857)	**ACA-7**
	Impress Balance as at 31st December			-	**ACA-3**
			32,350,913	(13,778,857)	

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	47,569,663	43,061,069
Financial Assets			
Advance Accounts	ACA-5/5(a)	32,753,544	33,838,399
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**80,323,207**	**76,899,468**
Net Assets / Equity			
Net Worth to Treasury		32,516,949	33,793,001
Property, Plant & Equipment Reserve		47,569,663	43,061,069
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	236,595	45,398
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**80,323,207**	**76,899,468**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 02 to 47 and Notes to accounts presented in pages from 43 to 45 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 Finacial 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 :
Designation :	Designation :	
Date : 22.02.2022	Date : 2022.02.22	Date : 2022-02-22
M.M.P.K. Mayadunne Secretary Ministry of Justice Superior Courts Complex Colombo 12.	DILAN GUNARATNE Commissioner Department of Community Based Corrections	B.S. Chathuranga Accountant Department of Community Based Correction

2

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

	Actual	
		Restated
	2021	2020
	Rs.	Rs.
<u>**Cash Flows from Operating Activities**</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts		
Revenue Collected on behalf of Other Revenue Heads	18,908,739	13,766,773
Imprest Received	403,224,000	306,840,000
Recoveries from Advance	11,392,584	8,272,958
Deposit Received	405,680	172,289
Total Cash generated from Operations (A)	**433,931,004**	**329,052,020**
<u>***Less - Cash disbursed for:***</u>		
Personal Emoluments & Operating Payments	353,686,710	304,570,545
Subsidies & Transfer Payments	3,047,418	2,749,365
Expenditure incurred on behalf of Other Heads	54,568,274	4,669,153
Imprest Settlement to Treasury	0.10	1
Advance Payments	10,652,952	8,745,966
Deposit Payments	214,484	294,870
Total Cash disbursed for Operations (B)	**422,169,838**	**321,029,900**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**11,761,166**	**8,022,120**
<u>**Cash Flows from Investing Activities**</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>***Less - Cash disbursed for:***</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	11,761,166	8,022,120
Total Cash disbursed for Investing Activities (E)	**11,761,166**	**8,022,120**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(11,761,166)**	**(8,022,120)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<u>**Cash Flows from Fianacing 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 Statement

Basis of Reporting	
1)	Reporting Period
	The reporting period for these Financial Statements is from 01st January to 31st December 2021.
2)	Basis of Measurement
	The Financial Statements have been prepared on 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 recognised 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 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 reserve account is the corresponding account of Property Plant and Equipment.
6)	Cash and Cash Equivalents
	Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2021.
7)	Changes in Formats of Financial Statements & Adjustment of Comparative Figures
	Relevant adjustments have been made to the comparative figures for the year 2020 in line with the changes made in the financial statements for the year 2021.

3.5 Revenue Collection Progress

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection	
		Original Estimate	Revised Estimate	Amount	As a % of revised Estimate
	Not Relevant				

3.6 Allocation Utilization Progress

Rs.000

Type of Allocation	Allocation Amount		Actual expenditure	Actual expenditure as a % of Revised Allocation
	Original Allocation	Revised Allocation		
Recurrent	385,061,000.00	384,561,000.00	357,404,705.00	93%
Capital	19,700,000.00	21,700,000.00	14,744,433.00	68%

3.7 Allocation Granted to this Department as an agent of another Ministry / Department according to F.R.208

Ref No	Name of the Ministry / Department where granted the allocation from	Allocation		Actual Expenditure	Actual Expenditure as a % of Revised Allocation
		Initial Allocation	Revised Allocation		
1	Ministry of Public Services, Provincial Councils and Local Government (130-1-2-0-1001)	33,000,000.00	33,000,000.00	32,990,349.85	99.9%
	Ministry of Public Services, Provincial Councils and Local Government (130-1-2-0-1003)	21,600,000.00	21,600,000.00	21,519,346.38	99.6%
2	Department of Pensions (253-1-2-4-1502-12)	58,577.65	58,577.65	58,577.65	100%

3.8 Non Financial Assets reporting progress

Asset Code	Description	Balance According to Board of survey as at 31/12/2021	Balance According to Statement of Financial Position as at 31/12/2021	Work In Progress	Progress as a %
9152	Machinery and Equipment	47,569,663.46	47,569,663.46	-	100%

3.9 Auditor General’s Report

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. : ජේඑල්ඔ/ සි/බී,සි/සිබීසි/එෆ්ඒ/2021

ඔබේ අංකය / உமது இல. / Your No. :

දිනය / திகதி / Date : 2022 මැයි19දින

ප්‍රජා පාදක විශෝධන කොමසාරිස්
ප්‍රජා පාදක විශෝධන දෙපාර්තමේන්තුව

ප්‍රජා පාදක විශෝධන දෙපාර්තමේන්තුවේ 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

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1. මූල්‍ය ප්‍රකාශන

1.1 මතය

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

ප්‍රජා පාදක විශෝධන දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශවලින් 2021 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව இல. 306/72, பொல்துாவ வீதி, பத்தரமுல்லை, இலங்கை No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිඹිබු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

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

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේ දී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.

- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගැයීම.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

1.5. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බව

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

2. මූල්‍ය සමාලෝචනය

2.1. වියදම් කළමනාකරණය

<u>මූලධන ප්‍රතිපාදන ඉතිරිවීම</u>

මූලධන වැය විෂයයන් 04 ක් සඳහා සලසා ගෙන තිබූ රු.15,700,000 ක ඇස්තමේන්තු ප්‍රතිපාදනවලින් සියයට 44 කට වැඩියෙන් එනම් රු.6,954,661 ක ප්‍රතිපාදන ඉතිරිව තිබූ අතර එම එක් එක් වැය විෂයයන් හි ඉතිරිවීම් සියයට 11 සිට සියයට 100 ක් දක්වා වූ පරාසයක පැවතුණි.

2.2. ගණන්දීමේ නිලධාරී විසින් සිදුකළ යුතු සහතික වීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව ගණන්දීමේ නිලධාරී විසින් පහත සඳහන් කරණු සම්බන්ධයෙන් සහතික වීම් කළයුතුව තිබුණත්, ඒ අනුව කටයුතු කර නොතිබුණි.

(ඇ) දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීතාවය පිළිබඳව කලින් කළ සමාලෝචනය සිදුකර ඒ අනුව පද්ධති ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතු බවත්, එම සමාලෝචනයන් ලිඛිතව සිදුකර එහි පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතුව තිබුණත්, එවැනි සමාලෝචනයන් සිදුකළ බවට ප්‍රකාශ විගණනයට ඉදිරිපත් කර නොතිබුණි.

(ඈ) අභ්‍යන්තර විගණන කර්තව්‍ය නිසි පරිදි ක්‍රියාත්මක කිරීම සඳහා ඵලදායී ක්‍රමවේදයක් ඇති බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු වුවත්, වාර්තාවේ 3.3 ඡේදයේ සඳහන් නිරීක්ෂණ අනුව එම අවශ්‍යතාවය ඉටුකර නොතිබුණි.

2.3. නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

පහත සඳහන් නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම අනාවරණය විය.

නීති, රීති හා රෙගුලාසිවලට යොමුව	අනුකූල නොවීම
(අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි 371(2)	ලබා ගත් අත්තිකාරම් මුදලක් කාර්යය නිම කළ විගසම පියවිය යුතු වුවද විවිධ කාර්යයන් සඳහා අවස්ථා 05 කදී ලබා දී තිබූ රු.113,355 ක අත්තිකාරම් මුදල් පියවිය යුතු දිනයේ සිට දින 14 -164 අතර කාලයක් ප්‍රමාද කර පියවා තිබුණි.
(ආ) රාජ්‍ය පරිපාලන චක්‍රලේඛ	
(i) අංක 02/2018 හා 2018 ජනවාරි 24 දිනැති රාජ්‍ය පරිපාලන චක්‍රලේඛයේ	
I ඡේදය	ආයතනයේ සේවයේ නියුතු සමස්ත කාර්ය මණ්ඩලය

	සඳහාම වාර්ෂික කාර්යසාධන ගිවිසුම් අත්සන් කර නොතිබුණි.
4 ඡේදය	රාජ්‍ය සේවය තුළ කේන්ද්‍ර වී පවත්නා මානව සම්පත රටේ සංවර්ධනය සඳහා වඩාත් කාර්යක්ෂමව හා සඵලදායි ලෙස යොදා ගැනීම පිණිස රාජ්‍ය අංශය සතු මානව සම්පත සැලසුම්සහගතව සංවර්ධනය කිරීම අනිවාර්යය අවශ්‍යතාවයකි. ආයතනයේ කාර්යමණ්ඩලයේ සියලු දෙනාටම පවත්නා හා පැවැත්විය යුතු නිපුණතා අතර පරතරය පියවීම සඳහා සකස් කළ යුතු මානව සම්පත් සංවර්ධන සැලැස්ම සකස් කර නොතිබුණි.
(ii) අංක 05/2008 හා 2008 පෙබරවාරි 06 දිනැති රාජ්‍ය පරිපාලන චක්‍රලේඛය	පුරවැසි / සේවාලාභී ප්‍රඥප්තියක් හඳුන්වා දීමට කටයුතු කර නොතිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1. කාර්යසාධනය

වාර්ෂික ක්‍රියාකාරී සැලැස්මෙහි ප්‍රධාන ක්‍රියාකාරකම් 10 ක් හඳුනාගෙන පැවති අතර එයින් කාර්යයන් 08 ක ප්‍රමාණවත් කාර්යසාධනයක් ලඟාකරගෙන නොතිබුණි. එසේම ප්‍රධාන කාර්යය වූ අධිකරණ මඟින් ආඥාලාභීන් සඳහා ප්‍රජා විශෝධන නියෝග ලබා ගැනීම වෙනුවෙන් වසර තුළ දි ආඥාලාභීන් 20,000 ක් සඳහා නියෝග ලබාගැනීමට සැලසුම් කලද සත්‍ය වශයෙන් ආඥාලාභීන් 4,674 ක් සඳහා පමණක් ප්‍රජා විශෝධන නියෝග ලබා ගෙන තිබුණි.

3.2. ප්‍රසම්පාදනය

රජයේ ප්‍රසම්පාදන මාර්ගෝපදේශ සංග්‍රහයේ 2006 4(2) වගන්තිය ප්‍රකාරව අවම වශයෙන් වසර 03 ක කාලයක් සඳහා අපේක්ෂිත ප්‍රසම්පාදන කටයුතු සම්බන්ධයෙන් ප්‍රසම්පාදන සැලැස්ම සකස්

කළ යුතු අතර එම වගන්තියේ 4(2)(2) හි දැක්වෙන පරිදි ප්‍රසම්පාදන කටයුතු ආරම්භවීමේ අවස්ථාවේ සිට අවසන් කරන තුරු, එක් එක් ප්‍රසම්පාදන ක්‍රියාවන් හි පියවර දැක්වෙන පරිදි විස්තරාත්මක ප්‍රසම්පාදන සැලැස්මක් සකස් කල යුතු වුවද 2021 වර්ෂය සඳහා පමණක් ප්‍රසම්පාදන සැලැස්මක් සකස් කර තිබුණි.

3.3. අභ්‍යන්තර විගණනය

2018 අංක 18 දරන ජාතික විගණන පනතේ 40(1) වගන්තිය අනුව දෙපාර්තමේන්තුවේ අභ්‍යන්තර විගණන කටයුතු සිදුකිරීම පිණිස අභ්‍යන්තර විගණන ඒකකයක් පිහිටුවා නොතිබුණි.

3.4. මානව සම්පත් කළමණාකරණය

සමාලෝචිත වර්ෂය තුළ දී දෙපාර්තමේන්තුවේ ජ්‍යෙෂ්ඨ මට්ටමේ පුරප්පාඩු 03 ක් ද තෘතියික මට්ටමේ පුරප්පාඩු 19 ක් ද ද්විතියික මට්ටමේ පුරප්පාඩු 12 ක්ද හා ප්‍රාථමික මට්ටමේ පුරප්පාඩු 06 ක්ද වශයෙන් පුරප්පාඩු 40 ක් පැවතුණි.

එම්.සෝමතිලක
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

එම්. සෝමතිලක
නියෝජ්‍ය විගණකාධිපති
ජාතික විගණන කාර්යාලය

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%**
Total Action Plan			50%

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

5.1 Indicate the Identified Respective Sustainable Developments Goals

GOAL 3: Promote the rule of law at the national and international levels and ensure equal access to justice for all

Goal/ Objective	**Targets**	**Indicators of the achievement**	**Progress of the Achievement to date**		
			0%-49%	**50%-74%**	**75%-100%**
To confirm the equal right of access to the law for people who are guilty of minor offenses and to provide opportunities for them to live as good citizens after getting rid of those offenses.	• 50% of persons convicted of minor offenses and referred for community based corrections are made good persons through the correctional process. • Social, economic and spiritual upliftment of people referred for community based corrections offenders received during the year.	Number of corrected and socialized as good people	42.1%		

Community Based Correction orders issued by courts have been reduced due to the corona pandemic. As a result of that the programs conducted by regional officers for offenders also reduced. (The Hon. courts have consider the protection of officers and offenders)

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies
Senior	6	3	3
Territory	137	118	19
Secondary	632	625	12
Primary	12	6	6

- **Carder Details (2021.01.01 -2021.12.31)**

	Designation		Approved Cadre	Current Cadre	Vacancies
1	Commissioner		01	01	-
2	Dep. Commissioner /Ass. Commissioner	SLAS (II-III)	01	-	01
		Departmentalized	02	01	01
3	Accountant		01	01	-
4	Internal Auditor		01	-	01
5	Administrative Officer		01	-	01
6	Senior Community Correction officer		10		10
7	Translator (Tamil)		01	-	01
8	Community Correction officer		125	118	7
9	Program Assistant		04	-	04
10	Development Officer		481	486	-
11	Information & Communication Technology Assistant		02	02	-
12	Public management assistant/Clerk		20	10 05	05
13	Work Supervisor		125	122	03
14	KKS		08	05	03
15	Drivers		04	01	03
Total			**787**	**752**	**40**

6.2 Impact on productivity of the department due to the lack of human resources

At the moment, there are many vacancies in the department of posts which are essential for the overall productivity of the department. For example

- Assistant Commissioner (SLAS III/II) – 01
- Assistant Commissioner (Departmentalized)- 01
- Internal Auditor- 01
- Administrative Officer -01
- Senior Community Corrections Officers- 10 (Interviews have been completed and examination files have been submitted to the Public Service Commission.)
- Translator- 01
- Community Corrections Officers- 07
- Work supervisors -03

Under this situation, there is an obstacle for the Department to do its duties accurately and efficiently. Due to vacancies in the executive level, it has become difficult to manage the activities of the 752 officers employed by the department, and to manage the institutional functions, and it has become difficult to fill vacancies on the lower level efficiently. In addition, due to the vacancies of Community Corrections Officers and work supervisors, the activities of Community Corrections Offices are hindered, and this makes it difficult to achieve the Department's primary objective of rehabilitating offenders. Lacking officers in the supervision level hinders the Department in achieving its vison.

5.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/ Local)	Output/Knowledge Gained
			Local	Foreign		
Certificate Course in Social Planning and Development	01	Short term	12,400.00	-	Local	Knowledge of social planning and development
Master of Public Management	01	02 Years	150,000.00	-	Local	Knowledge of public management
Training Workshop on Preparation of Tender Documents	01	02 Days	8,500.00	-	Local	Knowledge of preparation of tender documents
Training Workshop for New Work Supervisors	23	02 Weeks	3,588.45	-	Local	Knowledge required for newly recruited officers to perform duties (community corrections process)
Tamil Language Proficiency Course	14	150 Hours	245,000.00		Local	Knowledge of Tamil language
Training workshop conducted by Skill Development Fund LTD (Loss write-off and salary conversions)	07		45,750.00		Local	Knowledge of write-off and payroll conversions
Training course of Certificate in English for Employment Purposes	01	10 Days	18,500.00		Local	Knowledge of the use of English language required in the performance of duties
Diploma Course in Office Management	02	01 Year	180,000.00		Local	Knowledge of office management
Counseling Diploma Course	106	02 Years	800,000.00		Local	Individual and team counseling skills
Total			**1,463,738.45**			

How the training program contributed to the performance of the institution

Providing continuous training to the officers of an organization helps the efficiency of the organization. Accordingly, the department pays special attention to the treatment of drug addicted offenders. In order to get officers to complete their duties successfully, counselling skills, knowledge on drug and alcohol abuse, management skills, assisting offenders to choose a suitable self-employment, are some of the skills and talents that need to be developed.

The most important factor to reach the objectives of the department is giving training for the officers those who are directly involved with the minor offenders and people who are vulnerable for crimes and their families. As these officers are involved in the development of financial, social, and spiritual spheres of the people the training is given for the field of Counselling, Treatment of Substance Abuse, Project Management and selecting of self-employment for offenders. The Counseling Diploma program is beneficial for the Development Officers (Community Corrections) to enhance the skills of individual and group counseling. According to that above mentioned programs are being conducted by the department for the officers.

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
1	**The following Financial statements/accounts have been submitted on due date**	Complied		
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Complied	No Trading and Manufacturing Advance Accounts	
1.4	Stores Advance Accounts	Not Complied	No Stores Advance Accounts	
1.5	Special Advance Accounts	Complied		
1.6	Others	-		

2	**Maintenance of books and registers (FR445)**	Complied		
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Not Complied	Not long-term updated	All fixed assets are expected to be recalculated and added to the CIGAS system.
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	Has been updated	
2.4	Register of Internal Audit reports has been maintained and update	Not Complied	Internal audit unit not available	
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	No updates on no damage	
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GAN20) has been maintained and update	Complied		
3	**Delegation of functions for financial control (FR 135)**	Complied		
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**	Complied		
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	Internal audit unit not available	
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	Not Complied	There is no audit division of the Department. Works through the Ministry	
6.2	All the internal audit reports has been replied within one month	Complied	Internal audit unit not available	

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	Not Complied	There is no audit division of the Department. Works through the Ministry	
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation134(3)	Not Complied	Internal audit unit not available	
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	Works through the Ministry	
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 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	Not Complied		Receipt of relevant reports from regional offices is delayed. Recommendations are being implemented.
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	-		
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	Complied		

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 FR94(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	Not Compiled	As a disciplinary inquiry is being held of a suspended officer	Disciplinary inquiries are currently underway
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Compiled		
13.2	The control register for general deposits had been updated and maintained	Compiled		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Compiled		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Compiled		
14.3	The ad-hoc sub imprests had not been issued	Compiled		

	exceeding the limit approved as per F.R.371			
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Compiled		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Not Compiled	The department does not have an income account	
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not Compiled	The department does not have an income account	
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Compiled	The department does not have an income account	
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Not Compiled	481 Development Officer posts have been approved but 486 have been attached	
16.2	All members of the staff have been issued a duty list in writing	Compiled		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Compiled		

17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Compiled		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Compiled	The website has been prepared by the department officials. Must be updated.	
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Compiled		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Not Compiled		

18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client’s charter as per paragraph 2.3 of the circular	Not Compiled		
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Not Compiled	Human Resources Plan is not prepared	Human Resources Plan is being prepared
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	Not Compiled	Human Resources Plan is not prepared	Human Resources Plan is being prepared
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Compiled	Human Resources Plan is not prepared	Human Resources Plan is being prepared

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	Not Compiled	Human Resources Plan is not prepared	Human Resources Plan is being prepared
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Compiled		