



# **Annual Performance Report - 2021**

## **Department of Examinations, Sri Lanka**

Prepared to be tabled in the parliament as per the Public Finance Circular No. 402

Department of Examinations, Sri Lanka  
Pelawatta, Battaramulla

## Table of Contents

	Page No.
1. 1.1. Introduction	03
1.2. Message of The Commissioner General of Examinations	04
1.3. Vision and Mission of The Department of Examinations	05
1.4. Role of The Department Of Examinations	06
1.5. Organization Chart of the DOE - NETS	08
1.6. Divisions of the Department of Examinations	09
2. 2.1. Special achievements and challenges of the Department of Examinations	10
2.2. Programmes planned for year 2022 by the Department of Examinations	11
3. Overall Financial Performance for the Year ended 31 <sup>st</sup> December 2021	
3.1. Statement of Financial Performance	12
3.3. Statement of Financial Position	13
3.4. Statement of Cash Flows	14
3.5. Notes to the Financial Statements	15
3.6. Performance of the Revenue Collection	22
3.7. Performance of the Utilization of Allocation	22
3.8. In terms of F.R. 208 grant of allocations for expenditure to this Department as an agent of the other Ministries / Departments	23
3.9. Performance of the Reporting of Non – Financial Assets	24
3.10. Auditor General's Report	25
4. Performance Indicators	
4.1. Performance indicators of the Institute	39
5. Performance of the achieving Sustainable Development Goals	
5.1. Indicate the Identified respective Sustainable Development Goals	40
5.2. Briefly explain the achievements and challenges of the SDG	41
6. Human Resource Profile	
6.1. Cadre Management	42
6.2. Briefly state how the shortage or excess in human resources has been affected to the performance of the institute	42
6.3. Human Resource Development	43
7. Compliance Report	44

# INTRODUCTION

Education provides the major foundation to materialize the development goals of a country and to win its future challenges. Evaluation and assessment processes ideally facilitate to materialize the goals, objectives and competencies of education.

The Department of Examinations, Sri Lanka as the National Evaluation and Testing Service carries out the great task of filtering human resources required for the future development of the country through evaluation and assessment processes. This department can be cited as an institution that controls the luster of national brainpower which is empowered to conduct all examinations with highest reliability and validity while obtaining the public reliance.

It is a challenge to conduct examinations qualitatively in a reasonable manner for all while preserving the reliability in a rapidly changing world with the technological advancement. The examination certificate in Sri Lanka has achieved a good reputation as a result of overcoming those challenges and conducting examinations in accordance with international standards.

The Department of Examinations, Sri Lanka could be cited as an excellent government institution recognized nationally as well as internationally which renders an efficient service while absorbing the technology suitable for the modern world and which reached towards the standards of evaluation and assessment.

## **MESSAGE OF THE COMMISSIONER GENERAL OF EXAMINATIONS**

The responsibility assigned with the educational system of our country to manure development process in Sri Lanka in collaboration with new global trends is immense. In that connection, the assistance and support gives by the Department of Examinations, Sri Lanka is not inconsiderable.

The Department of Examinations, Sri Lanka has been able to achieve the national and international highest recognition since we, as a Department, have successfully accomplished the national endeavors assigned with us in line with the great missions of the Department and in compliance with the international standards by creating evaluation mechanisms and systematic methods according to the national requirements keeping the reliability and validity on activities in related to the academic achievements and certifications while promoting it to the success on making correct an accurate decisions with regard to the future of thousands of students and the persons who are holding posts in public and other institutions.

The Department has already taken necessary arrangements to expand its services by introducing new software systems to provide efficient and speedy service promoting online facilities with modern technology for calling applications of examinations and issuing results and certifications.

Our expectation is to strengthen and modernize the national evaluation and testing service of the Department of Examinations, Sri Lanka to cope with unexpected future challenges and to compliance with 21<sup>st</sup> Century new educational methods. I wish all the courage and strength in this regard.

**L.M.D. Dharmasena**  
**Commissioner General of Examinations**



## **VISION**

**Provide leadership in improving teaching and learning through excellence in evaluation methodologies and practices and in conducting other examination functions**

## **MISSION**

**Provide guidance towards excellence in educational achievements and certification activities using evaluation instruments and methodologies, ensuring reliability and validity to suit national needs**

# **Role of The Department of Examinations, Sri Lanka**

The Department of Examinations, Sri Lanka has been transformed as the sole institution in Sri Lanka to conduct public examinations empowered with legal authority under the provisions of Public Examinations Act No.25 of 1968. Being established in 1951, the Department of Examinations, Sri Lanka currently performs a broader function by conducting over 300 examinations per year.

Conducting major school examinations such as, G.C.E. (Advanced Level), G.C.E. (Ordinary Level), Grade 5 Scholarship Examination, General Information Technology Examinations and government / semi government, private institutional examinations on recruitments, promotions, certificate, efficiency bar and viva examinations and preparing examination papers, conducting and issuing results of other examinations are main functions of the Department of Examinations, Sri Lanka.

In year 2021, it has been able to conduct 85 institutional examinations within a period of 08 months without any difficulties and results of 75 examinations were issued without any complaints from candidates which further caused to gain public confidence on Department of Examinations, Sri Lanka.

Issuing certificates for foreign and local requirements is another main function of this Department. These certificates are issued on the basis of one-day service and general service. Issuing certificates through online and via e-mails have been broadly encouraged. The examination results of employees in government, semi-government and private institutions are also attested by this Department.

It has been able to modernize examination systems to create a society empowered with knowledge and skills qualified for future labour-force requirements through the establishment of a pool of competent persons to uplift the vastly needed productivity and efficiency in examination administration. Therefore, providing a quality and productive service for students, public servants and general public is a main objective of the Department of Examinations, Sri Lanka.

Since examination irregularities could observe as a result of development in modern technology, the department had to take stern actions on such irregularities by investigating and taking necessary actions based on the scope of the offence committed by candidates and invigilators in order to create a fair and confident examination environment.

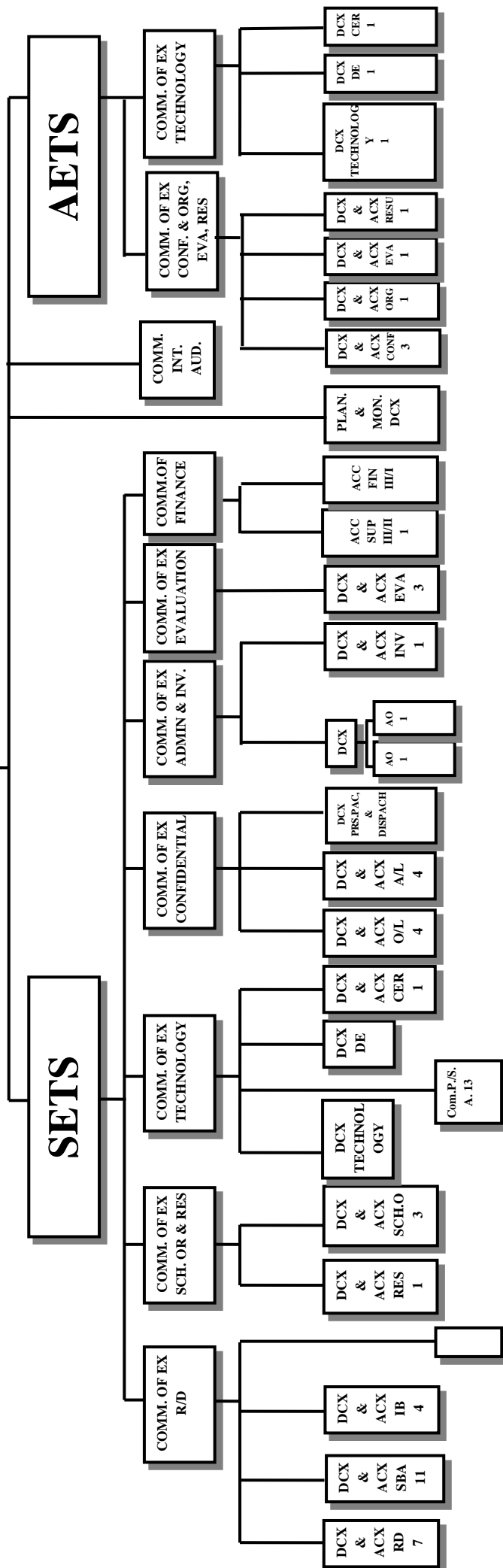
Without restricting its functions to a mere role of conducting examinations, the Department of Examinations, Sri Lanka has introduced several activities to develop teaching-learning process in school systems. The Department regulates question paper structures as well as preparing and dispatching prototype question papers for schools when new educational reforms are taken place or new subjects are introduced or revisions in syllabi are taken place.

Furthermore, it should be mentioned that giving opportunities for several officers of the Department to follow a Diploma in Education Assessment and Evaluation conducted by the National Institute of Education to gain competency in addressing educational reforms due to be implemented in future can be identified as a decision taken to upgrade quality of the Department of Examinations, Sri Lanka.

Circulating analytical reports to school systems based on provincial, zonal, and school level results of national level examinations such as G.C.E. (O/L), G.C.E. (A/L), and Grade 5 Scholarship as to identify strengths and weaknesses of students to be able to develop programmes to overcome issues of students and also preparing evaluation reports for the subjects of G.C.E. (O/L), G.C.E. (A/L) and dispatching them to schools are another important tasks performs by the Department.

Even in the middle of COVID-19 pandemic situation spread worldwide, the Department of Examinations, Sri Lanka has been able to face those challenges successfully by conducting all delayed school examinations, recruitment examinations and other examinations expeditiously by re-establishing education system of students which was in standstill. All branches of the Department worked together in this regard by strictly securing confidence and confidentiality in order to successfully conduct this national task of evaluation and testing service in a fair and valid manner.

# COMMISSIONER GENERAL OF EXAMINATIONS



NETS	National Evaluation & Testing service	Pac.	Packing
COMM OF EX.	Commissioner of Examinations	Dis.	Dispatch
Sch. Org. & Res.	School Organization & Results	Ev.	Evaluation
Org. Con. Ev. & Res	Organization Confidential Evaluation & Results	SBA	School Based Assessment
R & D	Research & Development	IB	Item Bank
DCX	Deputy Commissioner of Examinations	Inv.	Investigation
ACX	Assistant Commissioner of Examinations	Fin.	Finance
AO	Administrative Officer	Cer.	Certificates
ICT Off.	ICT Officer	Sup.	Supply
SO	Statistical Officer	Tec.	Technology
Org.	Organization	Plan.	Planning
Res.	Results	Con.	Confidential
Pre.	Press		

# **Divisions of The Department of Examinations**

- School Examinations Organization and Results branch
- Confidential branch (School Examinations)
- Evaluation branch (School Examinations)
- Investigations branch
- Certificates branch
- Research and Development branch
- Organization and Foreign Examinations branch
- Confidential branch (Institutional Examinations)
- Evaluation branch (Institutional Examinations)
- Results branch
- Administration branch
- Postal branch
- Accounts branch
- Supplies branch
- Stores Management & Stocks Control branch
- Press
  - Press (Confidential )
  - Press (Non-confidential)
- Computer branch
- Data Entry branch
- Plan Implementation and Monitoring branch

# **Progress and Forward Vision of The Department of Examinations, Sri Lanka**

## **Special achievements of the Department of Examinations**

- The Committee on Public Accounts has selected Department of Examinations as one of the best departments in financial year 2018.
- Successfully conducted leading school examinations, government / semi-government and private institutional recruitment, promotional, efficiency-bar examinations and certificate examinations amidst the global pandemic situation of COVID-19.
- Steps were taken to call applications through online for re-scrutiny of Mulika Piriven Final Examination.
- Calling applications for institutional examinations through online.
- Selecting resource persons based on a database prepared separately for them to attend for examination duties.
- Since Marking Examiners were not called by the Department as a result of traveling restrictions due to COVID-19 pandemic, the Controller Marking sessions were conducted via zoom technology.
- Issuing results of Sri Lanka Education Administrative Service (Open), Sri Lanka Education Administrative Service (Limited) Examination, Accountants' Service Examination, Mulika Piriven Final Examination expeditiously in the middle of COVID-19 pandemic situation by calling limited number of staff to the Department.
- Giving opportunity for tracing index numbers and name revisions of G.C.E. (Ordinary Level) and G.C.E. (Advanced Level) via e-mail facility.
- A mobile app called "DOE" was introduced in three languages to provide a service more close to the general public considering current social environment situation of the country.
- Converting G.C.E. (O/L) and G.C.E. (A/L) examination papers into audio books under the Voice of Humanity of Rotarac Club of the University of Moratuwa for visually impaired students.

## **Challenges confronted with DOE**

- G.C.E. (O/L), G.C.E. (A/L) and Grade 5 Scholarship Examination and other institutional examinations scheduled to be held in year 2021 were postponed to year 2022 due to prevailed COVID-19 pandemic situation in the country.
- No examinations were held from month of June to September 2021 due to COVID -19 pandemic situation and had to confront with many difficulties regarding the evaluation activities of examinations held in previous months.
- Since the staff calling for duties were restricted according to the circular instructions issued time to time by the Secretary to the Ministry of Public Administration and many officers of the Department were suffered due to COVID-19, the scheduled examination activities in the year were also restricted.

## **Programmes planned for year 2022 by the Department of Examinations**

- Conducting Grade 5 Scholarship Examination, G.C.E. (Ordinary Level) Examination, G.C.E. (Advanced Level) Examination of year 2021 and 2022.
- Implementing educational reforms to introduce student based education system rather an examination based education system as per the Vistas of Prosperity.
  - Prioritizing assessment than evaluation
  - Giving more attention to skill development of students having not limited to the knowledge development and preparing assessment process in complying with learning skills of 21<sup>st</sup> century.
  - Development of National Student Assessment Framework to fulfill the assessment requirements of proposed reforms in curriculum of general education.
- Scanning certificates of examinations held before 1990 and computerizing, preserving and expediting the process of issuing certificates.
- Completing the construction of six storied multi-functional building which contains modern examination halls, evaluation halls and multi-purpose auditorium.

**L.M.D. Dharmasena**

**Commissioner General of Examinations**



# Chapter 03 – Overall Financial Performance for the Year ended 31<sup>st</sup> December 2021

## 3.1 Statement of Financial Performance

ACA -F				
Statement of Financial Performance for the period ended 31st December 2021				
Budget 2021	Note	Actual		
Rs.		2021 Rs.	Restated 2020 Rs.	
	<b>Revenue Receipts</b>	281,757,367	311,718,845	
	Income Tax	-	-	ACA-1
	Taxes on Domestic Goods & Services	-	-	
	Taxes on International Trade	-	-	
200,000,000	Non Tax Revenue & Others	281,757,367	311,718,845	
200,000,000	<b>Total Revenue Receipts (A)</b>	281,757,367	311,718,845	
	<b>Non Revenue Receipts</b>			
5,372,982	Treasury Imprests	3,465,753,000	3,365,192,852	ACA-3
	Deposits	29,464,008	58,726,559	ACA-4
23,500,000	Advance Accounts	35,464,390	33,093,206	ACA-5
	Other Main Ledger Receipts			
28,872,982	<b>Total Non Revenue Receipts (B)</b>	3,530,681,398	3,457,012,617	
	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>	3,812,438,765	3,768,731,462	
	<b>Remittance to the Treasury (D)</b>			
	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>	3,812,438,765	3,768,731,462	
228,872,982				
	<b>Less: Expenditure</b>			
	<b>Recurrent Expenditure</b>			
365,000,000	Wages, Salaries & Other Employment Benefits	352,649,462	455,860,030	ACA-2(ii)
4,702,200,000	Other Goods & Services	3,179,616,601	3,043,669,910	
4,800,000	Subsidies, Grants and Transfers	4,042,103	4,632,931	
	Interest Payments	-	-	
	Other Recurrent Expenditure	-	-	
5,072,000,000	<b>Total Recurrent Expenditure (F)</b>	3,536,308,166	3,504,162,871	
	<b>Capital Expenditure</b>			
59,000,000	Rehabilitation & Improvement of Capital Assets	10,880,265	27,160,344	ACA-2(ii)
315,000,000	Acquisition of Capital Assets	272,798,748	48,310,718	
	Capital Transfers	-	-	
	Acquisition of Financial Assets	-	-	
6,000,000	Capacity Building	2,194,415	3,839,640	
20,000,000	Other Capital Expenditure			
400,000,000	<b>Total Capital Expenditure (G)</b>	285,873,428	79,310,703	
	Deposit Payments	34,423,842	11,658,956	ACA-4
35,000,000	Advance Payments	32,181,142	28,192,500	ACA-5
	Other Main Ledger Payments	-	-	
35,000,000	<b>Total Main Ledger Expenditure (H)</b>	66,604,984	39,851,456	
	<b>Total Expenditure I = (F+G+H)</b>	3,888,786,578	3,623,325,030	
	<b>Balance as at 31st December J = (E-I)</b>	-76,347,812	145,406,432	
	<b>Balance as per the Imprest Reconciliation Statement</b>	-76,347,812	145,406,432	ACA-7
	<b>Imprest Balance as at 31st December</b>	-	-	ACA-3



### 3.3 Statement of Financial Positions


ACA-P

#### Statement of Financial Position As at 31st December 2021

		Actual	
	Note	2021	2020
		Rs	Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	3,594,846,676	3,321,723,601
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	87,304,617	90,587,864
Cash & Cash Equivalents	ACA-3		
<b>Total Assets</b>		<b>3,682,151,293</b>	<b>3,412,311,465</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		24,587,361	22,910,774
Property, Plant & Equipment Reserve		3,594,846,676	3,321,723,601
Rent and Work Advance Reserve	ACA-5(b)		
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	62,717,256	67,677,090
Unsettled Imprest Balance	ACA-3		
<b>Total Liabilities</b>		<b>3,682,151,293</b>	<b>3,412,311,465</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from .....01. 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.

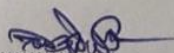


Chief Accounting Officer

Name :

Designation :

Date : 28/02/2022

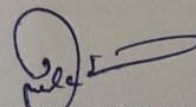


Accounting Officer

Name :

Designation :

Date : 24/02/2022



Chief Financial Officer/ Chief Accountant/  
Director (Finance)/ Commissioner (Finance)

Name :

Date : 24.02.2022

Professor K. Kapila C.K. Perera  
Secretary  
Ministry of Education  
"Isurupaya"  
Pelawatte,  
Battaramulla.

**L.M.D. Dharmasena**  
Commissioner General of Examinations  
Department of Examinations  
Pelawatta, Battaramulla  
Sri Lanka

**D. N. K. Hettiaratchi**  
Commissioner (Finance)  
Department of Examinations  
Pelawatta, Battaramulla

### 3.4 Statement of Cash Flows

		ACA-C
Statement of Cash Flows for the Period ended 31st December 2021		
	Actual 2021 Rs.	Restated 2020 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	166,325,983	55,767,282
Revenue Collected on behalf of Other Revenue Heads	147,185,386	72,835,278
Imprest Received	3,465,753,000	3,365,192,852
Recoveries from Advance	32,489,092	31,316,461
Deposit Received	29,464,008	58,726,559
<b>Total Cash generated from Operations (A)</b>	<b>3,841,217,469</b>	<b>3,583,838,432</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	3,479,273,646	3,399,969,915
Subsidies & Transfer Payments	4,042,103	4,632,931
Expenditure incurred on behalf of Other Heads	6,105,012	60,582,517
Imprest Settlement to Treasury	-	-
Advance Payments	31,499,438	27,683,411
Deposit Payments	34,423,842	11,658,956
<b>Total Cash disbursed for Operations (B)</b>	<b>3,555,344,041</b>	<b>3,504,527,729</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>285,873,428</b>	<b>79,310,703</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (D)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	285,873,428	79,310,703
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>285,873,428</b>	<b>79,310,703</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>	<b>(285,873,428)</b>	<b>(79,310,703)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>	<b>0</b>	<b>0</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total Cash disbursed for Financing Activities (I)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash (K) = (G) + (J)</b>	<b>-</b>	<b>-</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	<b>-</b>	<b>-</b>



### 3.5 Notes to the Financial Statements

Note-(i)

#### Statement of Losses and Waivers (Losses under F.R. 106 and F.R. 113)

Ministry / Department / District Secretariat : Examinations Department

Expenditure Head No.212  
Programme No. & Title :

#### (i) Statement of Losses Recovered/Written off/Waived off during the year.

Value	No. of Cases	Total Amount (Rs.)
Below Rs. 25,000.00	1	10,670.49
Over Rs. 25,000.01	2	405,453.53
Total	3	416,124.02

Classification of the cases by nature of Losses.	No. of Cases	Value (Rs.)
1 PD-9604 Cab accident	1	10,670.49
2 62-5158 van accident	1	240,853.53
3 JO-1222 van accident	1	164,600.00
4 Total	3	416,124.02 **

#### (ii) Statement of Losses being held to be Written off/Waived off or recoverable so far

Value	No. of Cases	Total Amount (Rs.)
Below Rs. 25,000.00	3	538,222.00
Over Rs. 25,000.01	3	538,222.00
Total	3	538,222.00

Classification of the cases by Nature of Losses	No. of Cases	Value (Rs.)
1 JO-1222 Van accident	1	195,000.00
2 43-4832 lorry accident	1	111,322.00
3 JO-1226 Van accident	1	231,900.00
4 Total	3	538,222.00

Age Analysis per (ii)	
Less than five years	No. of Cases Amount Rs. 538,222
5-10 years	No. of Cases Amount Rs.
Over 10 years	No. of Cases Amount Rs.

\*\* Though these three accidents are old ones, they had not entered in the 2020 financial statements. The amount of Rs. 416,124.02 has been deducted in the year 2021 as it has been observed in the audit investigations in this regard.

Chief Financial Officer / Chief Accountant/Director (Finance)/  
Commissioner (Finance)

Date : 25.02.2022

D. N. K. Hettiaratchi  
Commissioner (Finance)  
Department of Examinations  
Pelawatte, Battaramulla



Note (iii)

## Statement of Commitments and Liabilities as at 31st December

Name of Special Expenditure Unit/Ministry/Department/District Secretariat: Department of Examinations  
Expenditure Head No:212  
Programme No. & Title:

Name of the Person/Institution	Commitment No.	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Item	Commitment (Rs.)	Commitment Balance (Rs.)	Liability (Rs.)	Paid Liability (Rs.)	Liability Balance (Rs.)
<b>1. Ministries/Government Department</b>															
Practical exams( ordinary level)				212	2	1	1	1409	11		135,000,000		2021.02		135,000,000
Teachers college examinations				212	2	1	1	1409	11		5,000,000		2021.12		5,000,000
Re scrutiny-2020 Advanced level				212	2	1	1	1409	11		40,000,000		2021.11		40,000,000
Paper setter vouchers				212	2	1	1	1409	11		4,000,000				4,000,000
slip return vouchers				212	2	1	1	1409	11		4,000,000				4,000,000
Institutional exams				212	2	1	1	1409	11		156,098,080				156,098,080
Postal department				212	2	1	0	1402	11		144,700				144,700
<b>Total</b>											<b>344,242,780</b>				<b>344,242,780</b>
<b>2. State Corporations/Statutory Boards</b>															
Department of state printing				212	2	1	0	1201	11	Print 500 copies of Number Manuals 2017-2019	495,099			0	
Department of state printing				212	2	1	0	1302	11	Purchasing of galkaline machines	4,666		0	0	4,666
SPC				212	2	1	1	1409	11	Purchasing Procurement of 16 pages of answer books (balance received in 2019)	792,000		0	0	792,000
SLTC				212	2	1	1	1409	11	Purchase of 02 electric kettles	15,400		0	0	15,400
Associated newspapers				212	2	1	1	1409	11	aper advertisement	118,827		2021.12.06		118,827
SLTC				212	2	1	0	2102	11	fan purchasing	116,110		2021.12.23		
<b>Total</b>											<b>1,542,102</b>		0		<b>930,893</b>
<b>3. Others (Private Parties)</b>															





ag milco					212	2	1	0	1409	11	Maintenance and service of 06 elevators for the year 2021/2022	1,736,700	1,736,700		
Dubna air conditioners					212	2	1	0	1409	11	Procurement of Services and Maintenance of Major Air Conditioners and Other Air Conditioners 2022	1,452,000	1,452,000		
seetha trading company					212	2	1	1	1409	11	Procurement for the purchase of 18000 Wood free paper rims (2020-2021)	12,734,224	12,734,224	0	
neo graphics					212	2	1	1	1409	11	Purchasing Procurement of Answer Books (2020-2020)	10,312,256	10,312,256	0	
The associated newspapers of ceylon					212	2	1	1	1409	11	Procurement of Wood Free Paper or White Printing Paper	29,743	29,743	0	
Metropolitan office					212	2	1	1	1409	11	purchasing of Canon 309 Toner	46,200	46,200		
Metropolitan office pvt ltd					212	2	1	1	1409	11	purchasing of Canon 324 II toner	51,408	51,408		
John keels office automation					212	2	1	1	1409	11	4/6/2/2021 Purchasing Toner in Procurement	948,240	948,240		
Toppan forms					212	2	1	1	1409	11	Purchase of printed and unprinted computer paper for the year 2021	4,809,618	4,809,618		
e wis peripherals					212	2	1	1	1409	11	4/6/2/2021 Purchase of Second Order Relating to Procurement	285,000	285,000		
seetha trading company					212	2	1	1	1409	11	Purchase of colored and drawing paper	6,373,620	6,373,620		
Ranasinghe and somapala					212	2	1	1	1409	11	Purchase of colored and drawing paper	8,658,370	8,658,370		
Ananda paper converters					212	2	1	1	1409	11	Procurement for purchase of envelopes and brown paper	12,747,283	12,747,283		
Jalan printing and packing					212	2	1	1	1409	11	purchasing of 20 number of Strapping 12x0 6x2000(Yellow Printing)ase Rolls	105,408	105,408		
Ananda paper converters					212	2	1	1	1409	11	Purchase of envelopes and brown paper for the year 2021	7,512,337	7,512,337		
Fresh pack lanka					212	2	1	1	1409	11	purchase of Plastic Lock Seal	1,281,420	1,281,420		
dhyantha trading					212	2	1	1	1409	11	Printing Materials	1,680	1,680		
jvc printing technologies					212	2	1	1	1409	11	Printing Materials	23,490	23,490		
graphic equipment and services					212	2	1	1	1409	11	Printing Materials	410,076	410,076		
softlogic retail					212	2	1	1	1409	11	Purchase 02 xerox 3320 toners	72,406	72,406		
sanieto computers					212	2	1	1	1409	11	Purchase of 04 NPG 51 toners	42,800	42,800		
metropolitan technologies					212	2	1	1	1409	11	Purchasing Consumer Goods for Vario Print 135/6320 Printer	9,280,175	9,280,175		







L.G.P.S Chamara			212	2	1	1	1	1409	11	Newspaper purchasing - December 2021	35,450		35,450		35,450
Associated newspapers			212	2	1	1	1	1409	11		98,123		98,123		98,123
											110,591,244	109,820,024	0	0	771,230
<b>Grand Total</b>											<b>456,376,125</b>	<b>110,431,233</b>	<b>0</b>	<b>345,944,892</b>	<b>342,086,417</b>

\*Nature of payments/Liabilities should be recognized separately as follows.

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

Chief Financial Officer / Chief Accountant/Director (Finance)  
Commissioner (Finance)

Date : 24.02.2022

**D. N. K. Hetiaratchi**  
Commissioner (Finance)  
Department of Examinations  
Pelawatta, Battaramulla

### 3.6 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % of Final Revenue Estimate
2003.02.13	Exams and Other Fees	325,000,000	200,000,000	281,757,367	41%

### 3.7 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	5,072,000,000	5,056,600,000	3,536,308,165	70%
Capital	400,000,000	415,400,000	285,873,428	69%

**3.8 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**

Serial No.	Allocation Received from Which Ministry / Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
01.	Foreign Ministry	Efficiency Bar Examinations	3,353,965.85	3,353,965.85	3,353,965.85	100%
02.	Department of Pensions	Advance B Account settlement	1,739,092.06	1,739,092.06	1,739,092.06	100%
03.	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	Pay Salary Arrears for Development Officers recruited in 2019	1,135,332.20	1,135,332.20	1,135,332.20	100%
04.	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	Efficiency Bar Examinations	313,287.58	313,287.58	313,287.58	100%

### 3.9 Performance of the Reporting of Non – Financial Assets

<b>Assets Code</b>	<b>Code Description</b>	<b>Balance as per Board of Survey Report as at 31.12.2021</b>	<b>Balance as per financial position Report as at 31.12.2021</b>	<b>Yet to be Accounted</b>	<b>Reporting Progress as a %</b>
<b>9151</b>	Building and Structures	1,785,012,161.68	1,785,012,161.68		
<b>9152</b>	Machinery and Equipment	911,481,926.70	911,481,926.70		
<b>9153</b>	Land	630,000,000	630,000,000		
<b>9154</b>	Intangible Assets	-	-		
<b>9155</b>	Biological Assets	-	-		
<b>9160</b>	Work in Progress	268,352,587.90	268,352,587.90		
<b>9180</b>	Lease Assets	-	-		



### 3.10 Auditor General's Report



2022 ජූනි 8 දින

විභාග දෙපාර්තමේන්තුව

විභාග දෙපාර්තමේන්තුවේ 2021 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ 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 ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව වූ මෙම වාර්තාව නිකුත් කරනු ලබන අතර ගණන්දීමේ නිලධාරී විසින් ජාතික විගණන පනතේ 39 වන වගන්තියේ සඳහන් විධිවිධාන අනුව කටයුතු කර මෙම වාර්තාවේ දින සිට මාස 03 ක් ඇතුළත යෝජනා කරනු ලබන ප්‍රතිකර්ම ක්‍රියාමාර්ග හෝ සැලැකිල්ලට ගත් ක්‍රියාමාර්ග පිළිබඳව මා වෙත වාර්තා කළ යුතුය. මෙම වාර්තාවේ පෙන්වා දී ඇති යම් ක්‍රියාමාර්ගයක් හෝ කරුණක් පිළිබඳව ක්‍රියාත්මක කිරීමේ හෝ නොහැකිවීමේ හේතු තිබෙනම් ඒ බවද මා වෙත දන්වා එවිය යුතුය.





## 1.2 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

### 1.2.1 ගිණුම්කරණ අඩුපාඩු

#### (අ) ආදායම් නොවන ලැබීම්

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
2015 වර්ෂයේ සිට 2021 වර්ෂය දක්වා ඉවතලන කඩදාසි කිලෝ 2,499,375 ක් වාලවිවේන කඩදාසි කම්හල වෙත ලබා දී ඒ සඳහා ලැබියයුතු රු.14,996,250 කින් රු.929,338 ක් පමණක් ලැබී තිබුණද ඉතිරි රු.14,066,912 ක් සමාලෝචිත වර්ෂය අවසාන වන විටද ලබාගෙන නොතිබුණි.	හිඟ හිටි ආදායම් රැස් කිරීමට කටයුතු කිරීම.	එකඟ වන බව.

#### (ආ) මූල්‍ය නොවන වත්කම්

පහත සඳහන් කරුණු නිරීක්ෂණය කෙරේ.

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
(i) මූල්‍ය නොවන වත්කම් පිළිබඳ වෙනසට හේතු සොයා ප්‍රකාශයේ අනෙකුත් යන්ත්‍ර සහ නිවැරදිකළ යුතුය. උපකරණ මිල දී ගැනීම් වටිනාකම රු.206,693,904 ක් වුව ද සැපයීම් අංශයේ වාර්තා අනුව එය රු.206,650,013 ක් වූයෙන් වෙනස රු.43,891 ක් විය.		එකඟ වන බව.





- (ii) මුද්‍රණ අංශය වෙත මිලදී ගනු ලැබූ වත්කම් නිවැරදිව එකඟ වන බව.  
 රු.546,264,452 ක් වටිනා ටර්න් කී ගිණුම්ගත කළ යුතුය.  
 මුද්‍රණ යන්ත්‍රය මූල්‍ය නොවන වත්කම්  
 පිළිබඳ ප්‍රකාශයට ඇතුළත් කර  
 නොතිබුණි.
- (iii) 9160 wip building & structure වෙනසට හේතු සොයා එකඟ වන බව.  
 යටතේ වර්ෂය තුළ මිලදී ගැනීම් මූල්‍ය නිවැරදිකළ යුතුය.  
 ප්‍රකාශන අනුව රු.66,104,844 ක් වුවද  
 වැය ලෙජරය අනුව රු.67,816,761 ක්  
 වූයෙන් වෙනස රු.1,711,917 ක් විය.
- (ඇ) රජයේ නිලධාරීන්ට අත්තිකාරම් ගිණුම් පිළිබඳ සැසඳුම් ප්‍රකාශය  
 පහත සඳහන් කරුණු නිරීක්ෂණය කෙරේ.

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
(i) වැඩ කහනමට ලක් වූ අයකර නිලධාරීන්ගෙන් අයවියයුතු ණය ශේෂය රු.544,801 ක් වූ අතර වර්ෂ 5 ඉක්මවූ රු.156,367 ක ණය ශේෂයක් ඊට ඇතුළත් වී තිබුණි.	අයකර ගැනීමට කඩිනම් ගත යුතුය.	ගැනීමට අයකර ගැනීමට කටයුතු ක්‍රියාමාර්ග කරමින් පවතින බව.
(ii) 1999 සිට 2008 දක්වා කාලය තුළදී සේවය හැර ගිය නිලධාරීන් නිදෙනෙකුගෙන් අයවිය යුතු රු.110,351 ක ණය ශේෂය සාමාලෝචිත වර්ෂයේදී ද නිරවුල් කර ගැනීමට නොහැකි වී තිබුණි.	අයකර ගැනීමට කඩිනම් ගත යුතුය.	ගැනීමට අයකර ගැනීමට කටයුතු ක්‍රියාමාර්ග කරමින් පවතින බව.
(iii) ස්ථාන මාරු වී ගිය නිලධාරීන් දෙදෙනෙකුගේ රු.241,902 ක ණය	අයකර ගැනීමට කඩිනම් ගත යුතුය.	ගැනීමට එකඟ වන බව. ක්‍රියාමාර්ග





ශේෂ අත්තිකාරම් “බී” ගිණුමට ගත යුතුය.  
 ඇතුළත් වී නොතිබුණු අතර ස්ථාන  
 මාරුවී ගිය එක් නිලධාරියෙකුගේ  
 ණය ශේෂය රු.5,558 ක් වැඩියෙන්  
 අත්තිකාරම් “බී” ගිණුමේ දක්වා  
 තිබුණි.

(අ) නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

පහත සඳහන් කරුණු නිරීක්ෂණය කෙරේ.

නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
නීති, රීති හා වටිනාකම රෙගුලාසි වලට යොමුව	අනුකූල නොවීම	
රු.		
(i) මුදල් රෙගුලාසි 12,453,200 371 (2) (ආ) හා අංක 01/2020 හා 2020 අගෝස්තු 28 දිනැති රාජ්‍ය මුදල් චක්‍රලේඛයේ (ආ) ඡේදය	එක් අවස්ථාවක දී මුදල් රෙගුලාසි එකඟ වන බව. රු.100,000 ක ප්‍රකාරව කටයුතු උපරිමය සීමාව කළ යුතුය. ඉක්මවා අවස්ථා 07 කදී අග්‍රිම ලබා දී තිබුණි.	
(ii) 2016 දෙසැම්බර් 29 දිනැති අංක 30/2016 දරණ රාජ්‍ය පරිපාලන	වාහන මාස 12 චක්‍රලේඛ ප්‍රකාරව එකඟ වන බව. කට වරක් හෝ කටයුතු කළ යුතුය. කි.මී. 25,000 ක ධාවනයකින් පසු ඉන්ධන දහනය	





වක්‍රලේඛය පිළිබඳ පරීක්ෂාව  
සිදු කළ යුතු වුවත්  
එසේ කර  
නොතිබුණි.

## 2. මූල්‍ය සමාලෝචනය

### 2.1 වියදම් කළමනාකරණය

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
(අ) වාර්ෂික අවශ්‍යතාවයන් අනුව ඇස්තමේන්තු සකස් කර නොතිබීම හේතුවෙන් වැය විෂයයන් 16 කට අදාළ ව 20% සිට - 100% දක්වා පරාසයක රු.1,595,872,127 ක ප්‍රතිපාදන ඉතිරි වී තිබුණි. ඉන් වැය විෂයයන් 02 ක ඉතිරිවීම 100% අගයක් ගෙන තිබුණි. වැය විෂයයන් 06 ක ප්‍රතිපාදන වෙනත් වැය විෂයයන්ට මාරු කිරීම් කර තිබියදීත් ඉතිරිවීම 10% ඉක්මවා තිබුණි.	නිසි අධ්‍යයනයකින් පසු ඇස්තමේන්තු සකස් කළ යුතු බව.	එකඟ වන බව.
(ආ) වැය විෂයයන් 04 ක මූලික ප්‍රතිපාදනයෙන් සියයට 50 ඉක්මවූ එකතුව රු.211,662,600 ක ප්‍රතිපාදන ප්‍රමාණයක් වෙනත් වැය විෂයයන්ගෙන් මු.රෙ. 66 මගින් මාරු කරගෙන තිබුණි.	නිසි අධ්‍යයනයකින් පසු ඇස්තමේන්තු සකස් කළ යුතු බව.	එකඟ වන බව.





## 2.2 බැරකම් හා බැඳීම්වලට එළඹීම

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
(අ) 2020 වර්ෂයේ රජයේ මුද්‍රණ නීතිගත සංස්ථාවෙන් ලැබුණු රු.792,000 ක් වටිනා පිළිතුරු ලියන පත්‍රිකා අඩංගු පොත් 100,000 ක කඩදාසි, අවශ්‍යතාවය සඳහා නොගැලපෙන බැවින් ප්‍රතික්ෂේප කර එම පොත් තොගය ගබඩාවේ රඳවාගෙන තිබුණු අතර එම වටිනාකම 2020 වර්ෂයේ සිට බැඳීම් හා බැරකම් ලෙස මූල්‍ය ප්‍රකාශනවල දක්වා තිබුණි.	මුදල් වර්ෂයකට අදාළ බැරකම් පමණක් බැරකම් ලේඛනයේ ඇතුළත් කළ යුතු බව.	එකඟ වන බව.
(ආ) දෙපාර්තමේන්තුව සතු පැරණි විභාග ප්‍රතිඵල ලේඛන ස්කෑන් කිරීම සඳහා 2021 වර්ෂයේ ඩෙටා මැනේජ්මන්ට් සිස්ටම් නැමති ආයතනය සමඟ රු.15,341,940 ක වටිනාකමැති බැඳීම් වලට එලඹ තිබුණි. අදාළ ආයතනය විසින් 2021 නොවැම්බර් 03 දින ස්කෑන් කිරීමේ නියැදියක් අවසන් කර දෙපාර්තමේන්තුවට භාර දී ඇතත් දෙපාර්තමේන්තුව විසින් එම නියැදිය නිවැරදි දැයි බලා අදාළ ආයතන සමඟ විධිමත් ගිවිසුමකට ඇතුළත් නොවීම නිසා මෙම මුදල බැරකම් යටතේ තවදුරටත් දක්වා තිබුණි.	බැරකම් නිවැරදිව ගිණුම්ගත කිරීමට අවශ්‍ය ක්‍රියාමාර්ග ගත යුතුය.	එකඟ වන බව.





(ඇ) 2019 වර්ෂයේදී කාර්ය මණ්ඩල පුහුණු ඉකුත් වර්ෂයේ බැඳීම් එකඟ වන බව.

වැය විෂයෙන් නිලධාරීන් 06 දෙනෙකු ඇතිකර නොගත් පුහුණුව වෙනුවෙන් රු.388,500 ක් බැරකම් සඳහා ගෙවීම් පාඨමාලා ශාස්ත්‍ර වියදමක් සඳහා බැඳීම් නොකළ යුතු ය. ඇති කර ගෙන නොතිබුණු නමුත් එම වියදම සමාලෝචිත වර්ෂයේදී ගෙවා තිබුණි.

(ඈ) නිල නිවාස 03ක් මිලදී ගැනීම ඉකුත් වර්ෂයේ බැඳීම් එකඟ වන බව.

වෙනුවෙන් නාගරික සංවර්ධන ඇතිකර නොගත් අධිකාරියට ගෙවිය යුතු රු.17,820,562 බැරකම් සඳහා ගෙවීම් ක මුදල 2020 වර්ෂයේ බැරකම් වල නොකළ යුතු ය. ඇතුළත් කර නොතිබියදී සමාලෝචිත වර්ෂයේදී ගෙවීම් කර තිබුණි.

(ඉ) 2017 අප්‍රේල් 27 දිනැති අංක 255/2017 යම් මුදල් වර්ෂයකට එකඟ වන බව.

දරණ රාජ්‍ය ගිණුම් චක්‍රලේඛයේ 2 (ඇ) අදාළ සියලුම බැරකම් ප්‍රකාරව යම් මුදල් වර්ෂයට අදාළ සියළු එම මුදල් වර්ෂය තුළ දී බැරකම් එම වර්ෂය තුළදී මුදල් ගෙවා නිරවුල් කළ යුතුය.

නිරවුල් කළයුතු අතර කිසිදු බැරකමක් ඊළඟ වර්ෂයේ නිරවුල් කිරීමේ අරමුණෙන් ඉදිරියට ගෙන නොයා යුතු වුවද සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශනවල රු.342,086,418 ක බැරකම් දක්වා තිබුණි.





### 3. මෙහෙයුම් සමාලෝචනය

#### 3.1 ව්‍යාපෘති ඉටු කිරීමේ ප්‍රමාදයන්

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
<p>2011 වර්ෂයේදී අධ්‍යයන පොදු සහතික පත්‍ර (උසස් පෙළ) විභාග ප්‍රතිඵල සම්බන්ධයෙන් මතු වූ ගැටළු විමර්ශන කිරීම සඳහා පත් කරන ලද විද්වත් යෝජනාවකට අනුව 2017 වර්ෂයේදී ඉදිකිරීම් ආරම්භ කර 2019 පෙබරවාරි 02 අවසන් කිරීමට නියමිත සයමහල් බහු කාර්යය ගොඩනැගිල්ල රු.564,320,835 ක කොන්ත්‍රාත් මුදලකට ඉංජිනේරු සංස්ථාව වෙත භාර දී 2021 දෙසැම්බර් 31 දින වන විටත් වැඩ අවසන් කර නොතිබුණි. ඉදිකිරීම් වෙනුවෙන් ඉංජිනේරුමය කාර්යයන් පිළිබඳව මධ්‍යම උපදේශක කාර්යාංශයට රු.57,902,852 ක් ද රාජ්‍ය ඉංජිනේරු සංස්ථාව රු.199,634,570 ක් ගෙවා තිබුණ ද 2021 දෙසැම්බර් 31 දින වන විටත් එහි වැඩ අවසන් කර නොතිබුණි.</p>	<p>බලාපොරොත්තුවන අරමුණු ඉටු කර ගැනීම සඳහා කොන්ත්‍රාත් කාර්යයන් ගිවිසුම් ප්‍රකාරව නියමිත දිනට අවසන් කර ගැනීමට අවශ්‍ය කටයුතු කළ යුතු බව.</p>	<p>එකඟ වන බව.</p>





### 3.2 වාර්ෂික කාර්යසාධන වාර්තාව

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
2020 අගෝස්තු 28 දිනැති අංක 2/2020 දරන රාජ්‍ය මුදල් වක්‍රලේඛයේ 10.2 ඡේදය ප්‍රකාරව රාජ්‍ය මුදල් දෙපාර්තමේන්තුව විසින් නිකුත් කළ මාර්ගෝපදේශ අංක 14 හි සඳහන් ආකෘතිය ප්‍රකාරව කෙටුම්පත් වාර්ෂික කාර්යසාධන වාර්තාව මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කර නොතිබුණි.	වක්‍රලේඛය පරිදි කටයුතු කළ යුතුය.	එකඟ වන බව.

### 3.3 ප්‍රසම්පාදනයන්

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
(අ) 2016 ජනවාරි මස 28 වන දිනැති රාජ්‍ය ගිණුම්කාරක සභාවේ තීරණයට අනුව නවීන තාක්ෂණයෙන් යුක්ත මුද්‍රණ යන්ත්‍ර මිලදීගැනීම සඳහා 2016 ඔක්තෝබර් 14 දිනැති අධ්‍යාපන අමාත්‍යවරයා විසින් ඉදිරිපත් කළ අමාත්‍ය මණ්ඩල සංදේශය සඳහා 2016 නොවැම්බර් 16 දින අමාත්‍ය මණ්ඩල අනුමැතිය ලබා දී තිබුණ ද මෙම ටර්න් කී මුද්‍රණ යන්ත්‍රය මිල දී ගැනීම සඳහා වූ තාක්ෂණික ඇගයීම් කමිටුව 2017 ජනවාරි 24 දින පත්කර තිබූ අතර ඒ අනුව මෙම යන්ත්‍රය අමාත්‍ය මණ්ඩල	රාජ්‍ය ගිණුම්කාරක සභාවේ තීරණයට අනුව කටයුතු කළ යුතුය.	එකඟ වන බව





අනුමැතියකින් තොරව මිලදී ගෙන තිබුණි.

- (ආ) ප්‍රශ්න පත්‍රවල මනා නිමාවක් ලබා විශාල මුදලක් වැයකර එකඟ වන බව. ගැනීම මගින් විභාග අපේක්ෂකයින්ගේ මිලදිගත් මෙම විශ්වාසනීයත්වය නංවාලීම හා යන්ත්‍රයෙන් උපරිම රහස්‍යභාවය උපරිමයෙන් ආරක්ෂා කර ප්‍රයෝජන ගත යුතුය. ගැනීමේ අරමුණින් රු.546,264,452 ක වියදමක් දරා ටර්න් කී මුද්‍රණ යන්ත්‍රය මිලදී ගෙන තිබුණ ද 2022 වර්ෂයේ පවත්වන ලද 2021 අ.පො.ස (උසස් පෙළ) විභාගය සඳහා ප්‍රශ්න පත්‍ර 4,898,000 ක් මුද්‍රණය කර ඇති අතර මෙම මුද්‍රණ යන්ත්‍රයෙන් පිටපත් 509,000 ක් හෙවත් සමස්ත ප්‍රශ්න පත්‍රවලින් 10% ක් පමණක් මුද්‍රණය කර තිබුණි.

### 3.4 කළමනාකරණ දුර්වලතා

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
(අ) දෙපාර්තමේන්තුව පිහිටි ඉඩමේ පවරා ගැනීමට කටයුතු තක්සේරු වටිනාකම වූ රු.630,000,000 ක් මූල්‍ය නොවන වත්කම් ප්‍රකාශයේ දක්වා තිබුණ ද එම ඉඩම දෙපාර්තමේන්තුවට පවරා ගැනීමට කටයුතු කර නොතිබුණි.	පවරා ගැනීමට කටයුතු කළ යුතු බව.	මේ පිළිබඳව අධ්‍යාපන අමාත්‍යාංශය වෙත කරුණු දක්වා ඇති බව.





- (ආ) ආයතන විභාග පැවැත්වීම වෙනුවෙන් ප්‍රතිඵල නිකුත් කිරීමට එකඟ වන බව.  
 2018 – 2021 කාලයට අදාළව රාජ්‍ය කඩිනම් කළ යුතු අතර  
 ආයතන 35 කින් රු.324,515,433 ක ආයතන විභාග  
 මුදලක් අයකර ගත යුතුව තිබුණි. පැවැත්වීමේ වියදම්  
 ආයතන විභාග පැවැත්වීමේ වියදම් පියවා ගැනීම සඳහා  
 පියවා ගැනීම සඳහා නිශ්චිත හා විධිමත් නිශ්චිත හා විධිමත්  
 ක්‍රමවේදයක් සකසා ගැනීමට ක්‍රමවේදයක් සකස් කර  
 දෙපාර්තමේන්තුව අපොහොසත් වී තිබූ ගත යුතුය.  
 අතර 2020 සහ 2021 වර්ෂවල පැවැත්වූ  
 ආයතන විභාග 05 ක ප්‍රතිඵල 2022  
 අප්‍රේල් දක්වා නිකුත් කර නොතිබුණි.
- (ඇ) නව ගාස්තු පොත අනුව රහස්‍ය ලේඛන අයකරගැනීමට කටයුතු වැඩිපුර ගෙවන ලද මුදල්  
 කටයුතු සඳහා වර්ෂයට ගෙවනු ලබන කළ යුතු බව. අයකිරීමට කටයුතු යොදා  
 උපරිම මාස 06 ක් සීමාව ඉක්මවා ඇති බව.  
 ඉකුත් වර්ෂයේදී ගෙවා තිබුණු  
 රු.628,456 ක් ආපසු අයකරගෙන  
 නොතිබුණි.
- (ඈ) අධ්‍යාපන අමාත්‍යාංශය විසින් විභාග ප්‍රයෝජනයට ගැනීමට එකඟ වන බව.  
 දෙපාර්තමේන්තුවේ නව ඩිජිටල්කරණ හා තොග පොත් වලට  
 වැඩ සටහන සඳහා වැඩ පරිගණක ඇතුළත් කිරීමට පියවර  
 1,500 ලබා දී තිබුණ ද ඉන් වැඩ ගත යුතු ය.  
 පරිගණක 800 ක් 2021 ජූනි අමාත්‍යාංශ  
 ලේකම්ගේ ඉල්ලීමකට අනුව ශ්‍රී ලංකා  
 ගුවන් හමුදාව වෙත ලබා දී තිබුණි.  
 ඉතිරි වැඩ පරිගණක 700 පාසල් විභාග  
 ඇගයීම් ශාඛාවේ කටයුතු සඳහා  
 ප්‍රමාණවත් නොවන බැවින් උණ  
 උපයෝජිතව ගබඩා කර තිබුණි.  
 කොන්ත්‍රාත් ගිවිසුම අනුව භාණ්ඩ  
 බාරදීමේ දින සිට මාස 24 ක් වූ වැඩ  
 පරිගණකවල වගකීම් කාලය 2022  
 ජනවාරි 31 දින වන විට මාස 14 ක්





ගතවී තිබුණද ඒවායේ වටිනාකම හඳුනාගෙන මූල්‍ය නොවන වත්කම් පිළිබඳ ප්‍රකාශයට ඇතුළත් කිරීමට පියවර ගෙන නොතිබුණි. ටැබ් පරිගණක 665 ක් තොග පොත් වලට ඇතුළත් කර නොතිබුණි.

- (ඉ) 2015 වර්ෂයේ සිට 2020 දක්වා පාසල් විමර්ශන කටයුතු එකඟ වන බව, විභාග සහ ආයතනික විභාග කඩිනමින් අවසන් කළ පැවැත්වීමේදී රඳවාගත් ජංගම දුරකථන යුතුය. 545 ක් හා සන්නිවේදන උපකරණ 09 ක් සම්බන්ධයෙන් විමර්ශන කටයුතු අවසන් කර නොතිබුණි. 2016 වර්ෂයේ සිට 2020 දක්වා පාසල් විභාග අංශය වෙත යොමුකරන ලද අක්‍රමිකතා සම්බන්ධයෙන් වූ විමර්ශන සිද්ධීන් 1,039 ක් සඳහා විමර්ශන කටයුතු නිමකර නොතිබූ අතර, 2021 දෙසැම්බර් 31 දිනට ආයතනවලට බඳවා ගැනීම් විභාග සඳහා වූ සිදුවීම් 3,118 ක් සහ සහතික පත්‍ර සහ අනෙකුත් සිදුවීම් 2,792 කට අදාළ විමර්ශන කටයුතු 2022 ජනවාරි 31 වන විටත් සිදු කර නොතිබුණි.
- (ඊ) 2018 වර්ෂයේදී රු.28,500,000 ක් ධාරිතාව මැනීම සඳහා එකඟ වන බව, වැයකර සූර්ය බලශක්ති පද්ධතියක් නිශ්චිත ක්‍රමවේදයක් ස්ථාපනය කර තිබුණ අතර 2018 සකස් කර ගත යුතු ය. කාර්ය සාධන වාර්තාවට අනුව එමගින් මාස 08 කට කිලෝවොට් පැය 217,082 ක පමණ ධාරිතාවක් උත්පාදනය කිරීම හා රු.4,732,405 ක පමණ ශුද්ධ ලාභයක් ඉපයීම දක්වා තිබුණ ද ධාරිතාවය මැනීම සඳහා





නිශ්චිත ක්‍රමයක් නොතිබීම හේතුවෙන් දෙපාර්තමේන්තුව භාවිත කළ වීදුලි ඒකක ප්‍රමාණය, වීදුලි වියදම හා ලාභය පිළිබඳ තහවුරුවක් ලබා ගත නොහැකි විය.

- (උ) 2018 වර්ෂයේ 12 ශ්‍රේණියේ සිසුන් සඳහා පළමුවරට මාර්ගගත ක්‍රමයට සාමාන්‍ය තොරතුරු තාක්ෂණ විභාගය 2019 ඔක්තෝම්බර් පවත්වා වසර 2කට පසු 2021 නොවැම්බර් ප්‍රතිඵල නිකුත් කර තිබූ අතර, විභාගය පැවැත්වීමේ කටයුතු සඳහා වියදම රු.මිලියන 100 ඉක්මවා තිබුණි. විභාග මධ්‍යස්ථාන 655 ක පවත්වන ලද විභාගය සඳහා සිසුන් 130,224 දෙනෙකු සහභාගී වී තිබුණු අතර විභාග මධ්‍යස්ථාන 592 ක මාර්ගගත ක්‍රමයෙන් බැහැරව විභාගය පවත්වා තිබුණි. ප්‍රශ්න පත්‍ර 02 සඳහා ම අයදුම්කරුවන් 56,051 පමණක් පිළිතුරු සපයා තිබූ අතර අයදුම්කරුවන් 4,945 ක ශ්‍රේ පිළිතුරුපත් පිළිබඳව කිසිදු තොරතුරක් දෙපාර්තමේන්තුවට ලබාගත නොහැකි වී තිබුණි. තවද 2018 සහ ඉන් ඉදිරියට පැවැත්වෙන විභාග සඳහා යොදවන ලද මුදල රු.1,801,990 ක් වූ අතර, 2019 වර්ෂයෙන් පසු මෙම විභාගය පවත්වා නොතිබුණි.





#### 4. මානව සම්පත් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

විගණන නිරීක්ෂණය	නිර්දේශය	ගණන්දීමේ නිලධාරීගේ අදහස් දැක්වීම
<p>අ) සමාලෝචිත වර්ෂය වෙනුවෙන් දෙපාර්තමේන්තුව විසින් පුද්ගල පඩිනඩ් වැය කාණ්ඩය වෙනුවෙන් රු.මිලියන 352.6 ක් වැය කර තිබුණි. දෙපාර්තමේන්තුවේ කාර්ය මණ්ඩල පුරප්පාඩු 192 ක් පැවතුණු අතර ජ්‍යෙෂ්ඨ මට්ටමේ නිලධාරීන් 14 ක් සහ තෘතීයික මට්ටමේ නිලධාරීන් 12 ක පුරප්පාඩු එයට ඇතුළත් වී තිබුණි.</p>	<p>පුරප්පාඩු පිරවීමට අවශ්‍ය කටයුතු සිදු කළ යුතු බව</p>	<p>එකඟ වන බව.</p>

P. H. Hewa

එම්.අයි.පුෂ්පා භේමමාලි

ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති

විගණකාධිපති වෙනුවට

## 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%	89%-75%	74%-50%	49%-0%
Organizing and conducting national level examinations (Grade 5 Scholarship, G.C.E.(O/L), G.C.E.(A/L)			60%	
Conducting institutional examinations				31%
Issuing certificates			65%	
Establishing new multipurpose building		85%		

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

### 5.1 Indicate the Identified respective Sustainable Development Goals

Target/ Objective	Target	Achievement index	Achievement progress up-to-date		
			0%-49%	50%-74%	75%-100%
SDG Goal 4 Qualitative Education	Raising knowledge, skill and professional qualifications of Departmental officers on evaluation and assessment in related to educational reforms.	Trained officers	30%		
	Empowering Departmental officers with complete comprehension and specialized knowledge on examination process.	Trained officers		70%	
Quality of question paper	To uplift the quality of the appearance of question papers, offering a training programme on graphic designing for the officers engaged in drawing diagrams for question papers.	Trained officers on graphic designing			75%



## **5.2 Achievements and challenges on fulfilling sustainable development goals**

### **Achievements**

- Training officers through short term courses on education evaluation and assessments
- Offering a training programme on graphic designing for the officers engaged in drawing diagrams for question papers to uplift quality of the appearance of question papers

### **Challenges**

- Officers in Sri Lanka Education Administrative Service have to acquire qualification of Master's Degree (MA/MEd) to promote to the Class 1 in the service. Most officers in this Department are following subject streams not relevant to the subject stream of assessment to complete the qualification. Therefore, unavailability of senior officers qualified in subject stream of assessment has been a great challenge to the Department in achieving its goals. Giving opportunities for the officers in this Department to follow Master's Degree in related to the subject stream of assessment would be a timely requirement.
- It has been a challenge that most students coming out from schools as unskilled persons as a result of not implementing assessment method in class rooms on learnings of students due to the existing exam based teaching learning system.

## Chapter 06 – Human Resource Profile

### 6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	90	76	14
Tertiary	26	14	12
Secondary	489	323	166
Primary	209	209	-

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

The administration of the Department has been able to assign existing human resource capacity at the maximum level to overcome the dearth of cadre as mentioned in above 6.1 without making any difficulties on department performances. If officers are assigned to fill these vacancies the Department will be able to achieve higher performance than the current status.

### 6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment		Nature of the Program (Abroad / Local)	Output / Knowledge Gained
			Local	Foreign		
Diploma in Education Assessment and Evaluation	19	01 Year	738	-	Local	Officers empowered with knowledge and professional qualifications in assessment and evaluation
Programme on Graphic Designing	22	120 Hours	412.5	-	Local	Providing due training and knowledge in graphic designing for the officers engaged in preparing special documents of the department by using graphic designing
Training programme based on examination cycle modules	54	50 Hours	47	-	Local	Providing comprehensive knowledge on examination process to new officers of the department
Seminar on Store Management, Inventory Controlling, Annual Board of Survey and Assets Disposal	25	02 Days	175	-	Local	Gaining good knowledge on store management, inventory controlling, annual board of survey and assets disposal
Conducting courses to assist for the efficiency-bar examinations of officers of printing service of the Department of Examinations, Sri Lanka	12	25 Hours	30	-	Local	Giving better knowledge on management, administration and financial regulations in related to the office duties



## 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
-----	------------------------	--	--------------------------------------	---

<b>1</b>	<b>The following Financial Statements / accounts have been submitted on due date</b>			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
<b>2</b>	<b>Maintenance of books and registers (FR445)</b>			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	-		
2.2	Personal emoluments register / Personal emoluments cards have been maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks Register has been	-		

	maintained and updated			
2.9	Register of Losses has been maintained and updated	-		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	-		
<b>3</b>	<b>Delegation of functions for financial control (FR 135)</b>			
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		
<b>4</b>	<b>Preparation of Annual Plans</b>			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	-		
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		
<b>5</b>	<b>Audit queries</b>			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
<b>6</b>	<b>Internal Audit</b>			
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 –	Complied		

	2019			
6.2	All the internal audit reports have been replied within one month	Not Complied	Responds have not received within one month for each report	It has been informed to respond within 14 on receipt of each report
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 40 (4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports have 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 have been held during the year as per the DMA Circular 1 - 2019	Not Complied	03 Audit Management Committees have been conducted	Lockdown of country time to time due to COVID-19
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 were 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	Complied		



	carried out during the period specified in the circular			
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
<b>9</b>	<b>Vehicle Management</b>			
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	Complied		
<b>10</b>	<b>Management of Bank Accounts</b>			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	-		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	-		
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	-		

<b>11</b>	<b>Utilization of Provisions</b>			
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		
<b>12</b>	<b>Advances to Public Officers Account</b>			
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		
<b>13</b>	<b>General Deposit Account</b>			
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		
<b>14</b>	<b>Imprest Account</b>			
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 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		
<b>15</b>	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
<b>16</b>	<b>Human Resource Management</b>			
16.1	The staff had been paid within the	Complied		

	approved cadre			
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		
<b>17</b>	<b>Provision of information to the public</b>			
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		
<b>18</b>	<b>Implementing citizens charter</b>			
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		
<b>19</b>	<b>Preparation of the Human Resource Plan</b>			
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	Not Complied	<p>Nearly 600 officers are serving in this Department to assist in conducting national level and institutional examinations during year. As these officers are working under tight schedules, it has been difficult to organize training programmes for all officers. However, trainings are conducted for the officers according to the requirements. Since the allocations for trainings are limited, it has been difficult to conduct training programmes for all staff as per annual performance agreements. Furthermore, signing annual performance agreements and conducting training programmes were not fulfilled due to COVID</p>	<p>It has been practically difficult to execute agreements for nearly 600 officers who are engaged in special duties of the department.</p>
------	--	-----------------	--	---

			pandemic situation prevailed in year 2021.	
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programmes and conducting skill development programmes as per paragraph No. 6.5 of the aforesaid Circular	Complied		
20	<b>Responses Audit Paras</b>			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		



