



Performance Report for the Year 2022

Department of Public Finance

General Treasury

**Ministry of Finance, Economic Stabilization and
National Policies**

Annual Performance Report for the year 2022

Department of Public Finance

Expenditure Head No 245

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Chapter 01 - Institutional Profile/Executive Summary

1.1. Introduction

Public finance management is related to the subject of managing government resources i.e. government revenue and expenditure in a manner that could have an immediate impact on the country's economy. As societal needs will inevitably be greater than the resources available to the government, all public resources shall be used as efficiently and effectively as possible with a minimum of economic loss and wastage. Efficient Public Financial Management is at a center for the economic development as it creates a relationship of mutual trust and shared consensus between government and citizens in the economic development process. Reforms in Public Financial Management systems, processes and institutions are required to maximize the efficient use of limited resources, with a greater level of transparency and accountability in government finances to secure long-term economic success while offering better services for the citizens of the country.

1.2. Vision, Mission, Objectives of the Institution

Vision

“Create a sound public finance regulatory framework to improve transparency, accountability and service delivery in the public sector”

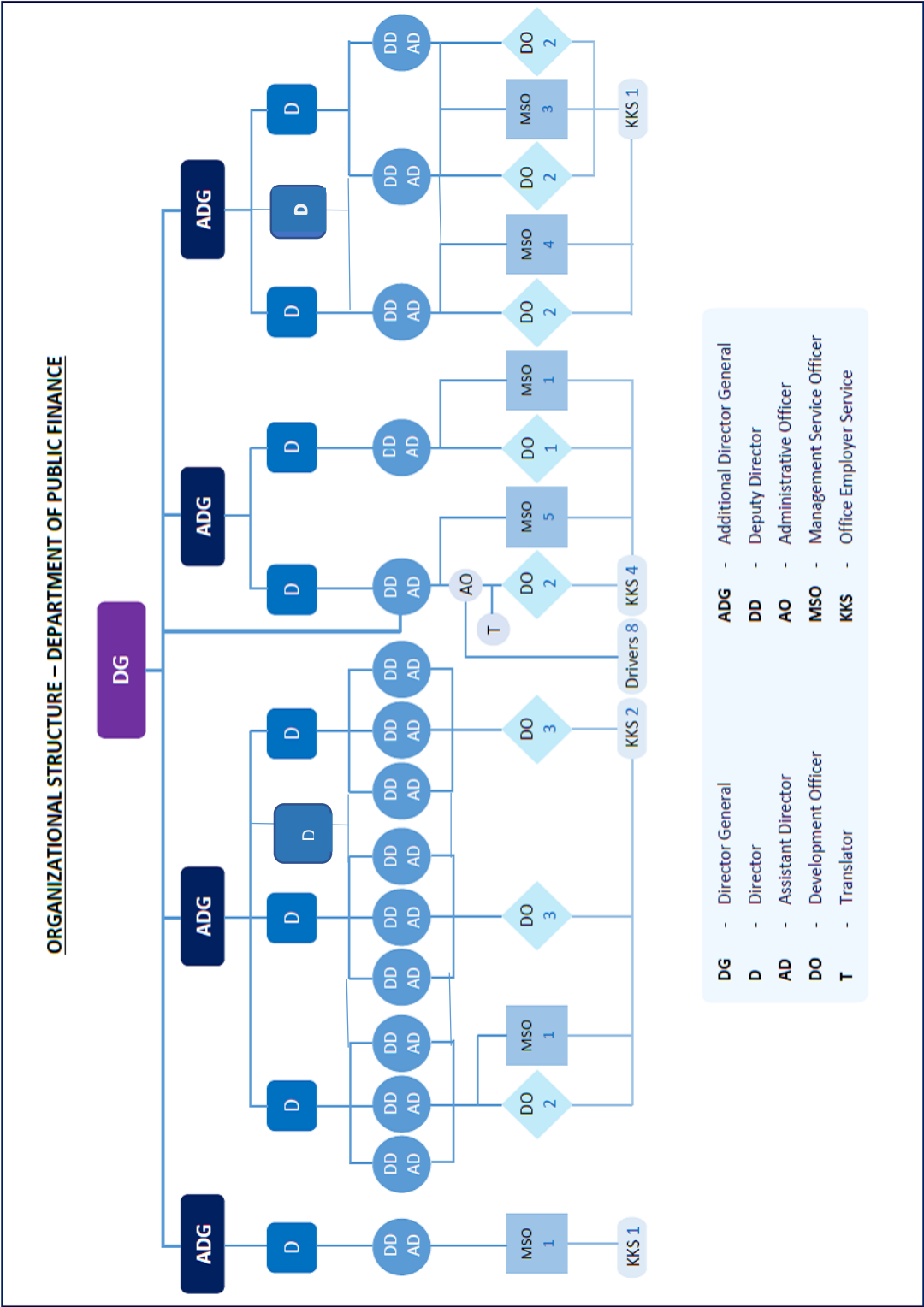
Mission

“Formulate, develop, review, update and follow up the systems and procedures in the Public Financial Management in order to strengthen broader governance environment within which public sector operates supporting institutions for public accountability”

Objectives

- (i) Formulate, develop, review, update and follow up the policies, systems and procedures in Public Financial Management (i.e.- Financial Regulations, Government Procurement Procedures and Practices) to give maximum accountability and transparency.
- (ii) Promote public sector good governance and assist the Parliamentary Committee on Public Accounts (COPA) to ensure effective and efficient utilization of Public Funds.
- (iii) Review and monitor existing departmental fees and charges and explore the possibility of generating non-tax revenue in effective manner.
- (iv) Regularize review and monitor the funds set up under Ministries and Departments for different purposes to ensure effective and efficient utilization of public funds.

1.3. Organizational Chart



1.4. Main Divisions of the Department

Land and Regulatory Division
Procurement Division
Capacity Building & Training Division
FR, Review and Monitoring Funds Division

1.5. Institutions/Funds coming under the Ministry/Department/Provincial Council

N/A

1.7. Details of the Foreign Funded Projects (if any)

N/A

Chapter 02 – Progress and the Future Outlook

The Department of Public Finance plays a central role in relation to the financial control of the public sector and in the continuation of a sound public financial regulatory framework that improves the compliance of public sector institutions towards the provisions of financial control, and their transparency, stability, accountability and service delivery.

02. The Department of Public Finance, in the year 2022, has taken actions to issue the Public Finance Circular 01/2020 (i) as an amendment to the Public Finance Circular No. 01/2020 dated 28.08.2020 under the subject of “Issuance of a circular consolidating Public Finance Circulars and Treasury Operations Circulars issued amending the provisions of the Financial Regulations 1992 for easy reference”, Para 04, Part II “Provision of Communication Facilities for the public officers and Settlement of Bills”, and also to issue the Public Finance Circular 01/2020 (ii) as an amendment to the Part II, Para 05 “Amendment to the fees charged by government institutions for the service delivery”.
03. In 2022, the officials of the Department of Public Finance rendered their assistance with their participation to the meetings of the Parliamentary Committee on Public Accounts (COPA) which has been established in terms of the Article 74 of the Constitution and the Parliamentary Standing Order No 119. Follow-up actions have been taken in 2022, by delivering instructions to the Chief Accounting Officers and Accounting Officers of relevant Ministries, Departments and Institutions with regard to taking corrective measures over the shortcomings in public financial management in their institutions, based on the respective audit queries and audit reports issued by the Auditor General to the public institutions.
04. The Department has taken actions to issue appointment letters to the Chief Accounting Officers who should act as Chief Accounting Officers in terms of the F.R. 124, and to the Accounting Officers who should act as Accounting Officers in terms of the F.R. 125, and as per F.R. 125(2) to the Revenue Accounting Officers among the Counting Officers in the institutions with a Revenue Head.
05. In 2022, Treasury approval has been granted to the 16 requests made by the Ministries, Departments and other Public Institutions to write off under F.R. 108(3) and to grant waivers under F.R. 113, subsequent to waiving-off as per Losses and Waive-Offs as specified in the Section 3, Chapter 2 of the Financial Regulations (1992)
06. In terms of the Foreign Missions Circular No. 2/92 of the Ministry of Foreign Affairs, the Department of Public Finance is responsible for the recovery of taxes due to the government on disposal of vehicles used by diplomatic missions and accordingly, an income of Rs. 63,686,539.00 has been credited to the government revenue from the disposal of 27 vehicles of diplomatic missions in the year 2022.
07. The Ministry of Finance, Economic Stabilization and National Policies is engaged in issuing observations of the Hon. Minister of Finance, Economic Stabilization and National Policies, with regard to the Cabinet Memoranda submitted by relevant

Ministers to the Cabinet of Ministers under miscellaneous subjects. Accordingly, the Department of Public Finance issues observations and recommendations regarding the Cabinet Memoranda on the subjects of procurement, Government Funds, Financial Regulations or Public Finance Management. In the year 2022, observations have been issued for 362 Cabinet Memoranda and recommendations were given for 186 Cabinet Memoranda.

08. With the objective of accelerating the public procurement procedure, the Department of Public Finance, in 2022, has appointed 25 Standing Cabinet Appointed Procurement Committees (SCAPC), 35 Cabinet Appointed Procurement Committees (CAPC), 37 Cabinet Appointed Negotiation Committees (CANC), 02 Standing Cabinet Appointed Negotiation Committees (SCANC), 20 Cabinet Appointed Consultants Procurement Committees (CACPC), 183 Project Committees (PC) and Technical Evaluation Committees (TEC), 02 Cabinet Appointed Tender Committees and 02 Special Committees.
09. In coming years, the Department of Public Finance intends to be committed to the timely and pertinent update of provisions regarding the Public Finance Management while regularizing the functions related to Public Financial Management in accordance with the government policy decisions and, providing guidance to the Public Finance Management.

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Sdg : J.C. Weligamage

Director General Public Finance

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2022

3.1 Statement of Financial Performance

Statement of Financial Performance for the period ended 31st December 2022					ACA -F
Budget 2022	Note	Actual			
Rs.		2022 Rs.	2021 Rs.		
Revenue Receipts					
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	Total Revenue Receipts (A)		-	-	
Non Revenue Receipts					
-	Treasury Imprests	84,007,000	76,156,000	ACA-3	
-	Deposits	153,184	363,496	ACA-4	
-	Advance Accounts	5,929,726	7,758,572	ACA-5	
-	Other Main Ledger Receipts	-	-		
-	Total Non Revenue Receipts (B)	90,089,910	84,278,068		
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	90,089,910	84,278,068		
-	Remittance to the Treasury (D)	-	-		
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	90,089,910	84,278,068		
Less: Expenditure					
Recurrent Expenditure					
63,230,000	Wages, Salaries & Other Employment Benefits	5	62,135,174	54,235,646	ACA-2(ii)
22,810,000	Other Goods & Services	6	20,468,243	16,160,406	
950,000	Subsidies, Grants and Transfers	7	903,590	840,434	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
86,990,000	Total Recurrent Expenditure (F)		83,507,006	71,236,487	
Capital Expenditure					
50,000	Rehabilitation & Improvement of Capital Assets	10	48,496	-	ACA-2(ii)
5,800,000	Acquisition of Capital Assets	11	5,786,412	6,641,072	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
250,000	Capacity Building	14	185,750	545,267	
-	Other Capital Expenditure	15	-	-	
6,100,000	Total Capital Expenditure (G)		6,020,657	7,186,339	
-	Deposit Payments		153,184	363,496	ACA-4
-	Advance Payments		3,853,452	8,590,916	ACA-5
-	Other Main Ledger Payments		-	-	
-	Total Main Ledger Expenditure (H)		4,006,636	8,954,412	
-	Total Expenditure I = (F+G+H)		93,534,300	87,377,238	
93,090,000	Balance as at 31st December J = (E-I)		(3,444,390)	(3,099,170)	
-	Balance as per the Imprest Reconciliation Statement		(3,444,390)	(3,099,170)	ACA-7
-	Imprest Balance as at 31st December		-	-	ACA-3
-			(3,444,390)	(3,099,170)	

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3.3 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2022

	Note	2022 Rs	Actual 2021 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	64,059,319	64,811,787
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	12,075,456	14,151,729
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		76,134,775	78,963,516
<u>Net Assets / Equity</u>			
Net Worth to Treasury		12,075,456	14,151,729
Property, Plant & Equipment Reserve		64,059,319	64,811,787
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		76,134,775	78,963,516

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 24 and Annexures to accounts presented in pages from 25 to 30 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.

[Signature]
Chief Accounting Officer
Name :
Designation :
Date : 22/12/2023

[Signature]
Accounting Officer
Name :
Designation :
Date : 21.02.2023

[Signature]
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 21/02/2023

K.M.M. Siriwardana J.C. Weligamage
Secretary to the Treasury and Director General Public Finance
Secretary to the Ministry of Finance Department of Public Finance
Economic Stabilization and National Policies General Treasury
The Secretariat Colombo 01. Colombo 01.

K.G. Subani Maduwanthi
Deputy Director
Department of Public Finance
General Treasury
Colombo 01.



3.4 Statement of Cash Flows

Statement of Cash Flows for the Period ended 31st December 2022			ACA-C
	Actual		
	2022 Rs.	2021 Rs.	
Cash Flows from Operating Activities			
Total Tax Receipts	-	-	
Fees, Fines, Penalties and Licenses	-	-	
Profit	-	-	
Non Revenue Receipts	-	-	
Revenue Collected on behalf of Other Revenue Heads	3,518,878	3,366,911	
Imprest Received	84,007,000	76,156,000	
Recoveries from Advance	5,564,838	7,539,774	
Deposit Received	153,184	363,496	
Total Cash generated from Operations (A)	93,243,900	87,426,181	
Less - Cash disbursed for:			
Personal Emoluments & Operating Payments	82,313,017	70,363,613	
Subsidies & Transfer Payments	903,590	840,434	
Expenditure incurred on behalf of Other Heads	-	81,383	
Imprest Settlement to Treasury	-	-	
Advance Payments	3,853,452	8,590,916	
Deposit Payments	153,184	363,496	
Total Cash disbursed for Operations (B)	87,223,243	80,239,842	
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	6,020,657	7,186,339	
Cash Flows from Investing Activities			
Interest	-	-	
Dividends	-	-	
Divestiture Proceeds & Sale of Physical Assets	-	-	
Recoveries from On Lending	-	-	
Total Cash generated from Investing Activities (D)	-	-	
Less - Cash disbursed for:			
Purchase or Construction of Physical Assets & Acquisition of Other Investment	6,020,657	7,186,339	
Total Cash disbursed for Investing Activities (E)	6,020,657	7,186,339	
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(6,020,657)	(7,186,339)	
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-	
Cash Flows from Financing Activities			
Local Borrowings	-	-	
Foreign Borrowings	-	-	
Grants Received	-	-	
Total Cash generated from Financing Activities (H)	-	-	
Less - Cash disbursed for:			
Repayment of Local Borrowings	-	-	
Repayment of Foreign Borrowings	-	-	
Total Cash disbursed for Financing Activities (I)	-	-	
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-	
Net Movement in Cash (K) = (G) + (J)	-	-	
Opening Cash Balance as at 01st January	-	-	
Closing Cash Balance as at 31st December	-	-	

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3.5 Notes to the Financial Statements

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2022.

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 2022.

* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in to the Financial Statements with approval of Department of State Accounts and the disclosure required for those specific transactions may be included under "Reporting Basis".

* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.



3.6 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
	N/A				

3.7 Performance of the Utilization of Allocated Funds

				Rs.
Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	86,990,000.00	86,990,000.00	83,507,006.35	96%
Capital	6,100,000.00	6,100,000.00	6,020,657.25	98.70%

3.8 Allocation made to this Department / District Secretariat / Provincial Council as a representative of other Ministries / Departments in terms of F.R. 208

Ref No.	Ministry/Department that received allocation	Objective of the allocation	provisions		Actual Expenditure	Rs , Allocation Utilization as a % of Final Allocation
			Original allocation	Final allocation		
		N/A				

3.9 Performance of reporting the non-financial assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per financial Position Report as at 31.12.2022	Yet to be Accounted	Rs. Reporting Progress as %
9151	Building and Structures	3,956,900.00	3,956,900.00		100%
9152	Machinery and Equipment	31,902,419.28	31,902,419.28		100%
9153	Land	-	-		-
9154	Intangible Assets	-	-		-
9155	Biological Assets	-	-		-
9160	Work in Progress	-	-		-
9180	Lease Assets	28,200,000.00	28,200,000.00		100%
		64,059,319.28	64,059,319.28		

3.9 Auditor General's Report**



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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எனது இல.
My No.

TPD/B/DPF/2/22/32

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2023 මැයි 24 දින

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1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය - 245 රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2022 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 රාජ්‍ය මුදල් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථාකාලයේදී නිකුත් කරනු ලැබේ. 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.

රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2022 දෙසැම්බර් 31 දිනට රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව



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1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිතීන් 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 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 පිළිබිඹු 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 අවශ්‍ය වන 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 සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී 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 ප්‍රකාශනයන්ගෙන් 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 ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික 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 වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම් 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 දුස්ස්‍රෝතයන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනත්විධ මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සම්පූර්ණත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවූවද, 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 ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ත 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) (ඇ) වගන්තිය ප්‍රකාරව මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට මා ප්‍රකාශ කරමි.



2. මූල්‍ය සමාලෝචනය

2.1 අග්‍රිම කළමනාකරණය

2022 වර්ෂයේදී දෙපාර්තමේන්තුව විසින් සැලසුම් කරන ලද කාර්යයන් ඉටු කිරීම සඳහා එකතුව රු.92,460,000 ක අග්‍රිම මුදලක් වර්ෂය තුළදී ඉල්ලුම් කර තිබුණ ද, භාණ්ඩාගාරය විසින් රු.84,007,000 ක් පමණක් ලබා දී තිබුණි. ඒ අනුව, ඉල්ලුම් කළ අග්‍රිමයට වඩා එකතුව රු.මිලියන 8,453,000 ක් අඩුවෙන් ලැබී තිබුණු බව නිරීක්ෂණය විය.

2.2 වියදම් කළමනාකරණය

(අ) ඇස්තමේන්තු පිළියෙල කිරීම

- (i) වැය විෂයයන් 03 ක ඇස්තමේන්තුගත ප්‍රතිපාදන ප්‍රමාණවත් නොවීම නිසා එකතුව රු.2,351,000 ක ප්‍රමාණයක් සියයට 4 සිට සියයට 492 දක්වා පරාසයකින් ප්‍රතිපාදන වැඩි කරගෙන තිබුණි.
- (ii) වැය විෂයයන් 03 ක මූලික ඇස්තමේන්තුගත ප්‍රතිපාදනය ප්‍රමාණය උපයෝජනය නොවීම හේතුවෙන් එකතුව රු.1,147,000 ක් සියයට 26 සිට සියයට 61 දක්වා වූ පරාසයකින් ප්‍රතිපාදන අඩුකර තිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 කාර්යභාරයන් ඉටු කිරීම

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) 2018 අගෝස්තු 18 දිනැති අංක 02/2018 දරන රාජ්‍ය මුදල් චක්‍රලේඛය අනුව අරමුදල් 13 ක් වසා දැමීමට නිර්දේශ කර තිබුණ ද, ඉන් අරමුදල් 09 ක පැවති රු.1,769,698,149 ක මුදලක් භාණ්ඩාගාරය වෙත ලබා ගැනීමෙන් පසු එම අරමුදල් වසා දමා තිබුණු නමුත් අනෙකුත් අරමුදල් 3 සම්බන්ධයෙන් සමාලෝචිත වර්ෂය අවසන් වන විටත් කටයුතු අවසන් කර නොතිබුණු බව නිරීක්ෂණය විය.
- (ආ) අයවැය යෝජනාවක් මත ආරම්භ කෙරුණු රාජ්‍ය මූල්‍ය කළමනාකරණ පනත කෙටුම්පත් කිරීම හා සම්මත කර ගැනීමේ කාර්යයන් 2022 දෙසැම්බර් 31 දින වන විටත් නිම වී නොතිබුණු බව නිරීක්ෂණය විය.



4. මානව සම්පත් කළමනාකරණය

දෙපාර්තමේන්තුවේ අනුමත තනතුරු 80 ක් වූ අතර, ඉන් තනතුරු 14 ක් පුරප්පාඩුව පැවතුණි. ඉන් ජ්‍යෙෂ්ඨ මට්ටම තනතුරු 07 ක් ද තෘතීයික මට්ටමේ තනතුරු 01 ක් ද, ද්විතීයික මට්ටමේ තනතුරු 04 ක් සහ ප්‍රාථමික මට්ටමේ තනතුරු 02 ක් ද විය.

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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%	75%-89%	50%- 74%
Issue Public Finance Circulars to give instructions	√		
Provide answers to the clarifications sent to the Department	√		
No. of COPA meetings attended	√		
Take follow up action on the COPA directives	√		
Issue Treasury Minutes	√		
Take follow up action on observations on Auditor General's report	√		
Revisions made on fees and charges in departments	√		
Recommendations made on requests on write-off/wavers	√		
Disposal of vehicles used by diplomatic missions	√		
observations drafted for Cabinet Memoranda	√		
procurement Committees, Technical Evaluation Committees & Project Committees	√		
Completion of financial recording and preparation of next year plan within the given time frame	√		

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

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%- 49%	50%- 74%	75%- 100%
8.Promote sustained, inclusive and sustainable economic growth , full and productive employment and decent work for all	Promote development-oriented public finance and procurement policies	Issuing circulars for the Public Finance Management and for Procurement Guidelines, and issuing supplements and instructions to the Procurement Guideline Manual			√

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

The Department of Public Finance plays a central role in the financial control of the public sector and, it is responsible for the execution of a sound public finance regulatory framework which improves the transparency, accountability and service delivery of the public sector. Giving special focus to the transparency and accountability, the Department functions in collaboration with other government institutions, with the intention of improving public asset management for eradication of poverty.

Further, the Department is engaged in strengthening the broader governance environment within which the public sector operates, while promoting the actions of legal control and supporting public institutions such as Parliament over the matters on public accountability and ensuring the legality and reliability of public institutions to the fulfillment of Sustainable Development Goals. For the fulfillment of these duties, the Department provides regulatory and public finance advisory services to the public sector institutions.

Chapter 06 - Human Resource Profile

06.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	30	23	07
Tertiary	02	01	01
Secondary	32	28	04
Primary	16	14	02

06.2 ** Impact of human resource shortage or surplus on the performance of the institution

Achieving objectives and goals would not be difficult if the human resource of a certain institution is controlled under a proper management. Effective human resources in policy formulation and implementation is a factor that affects the performance of the Department. However, the Department has taken best efforts possible to realize the goals and objectives of the Department with the utilization of existing human resource.

06.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Foreign/Local)	Output/ Knowledge Gained*
			Local	Foreign		
Roles and Responsibility of PFD in Public Procurement Policy and Implementation	All Staff of Public Finance Department	01 hour	-	-	Local	
Roles and Responsibility of Department of National Budget	All Staff of Public Finance Department	01 hour			Local	

Ministry of Finance Structure and Functions General Treasury	All Staff of Public Finance Department	01 hour			Local	
Financial Regulations	All Staff of Public Finance Department	01 hour			Local	
Roles and Responsibility of Department of External Planning	All Staff of Public Finance Department	01 hour			Local	
Roles and Responsibility of Department of External Resources	All Staff of Public Finance Department	01 hour			Local	
Types of Procurement, Levels of Procurement, Tec and PC	All Staff of Public Finance Department	01 hour			Local	
Event / Filling Program	All Staff of Public Finance Department	08 hour			Local	
Roles and Responsibility of member of Procurement Committees and Bid Opening committee	All Staff of Public Finance Department	01 hour			Local	

Roles and Responsibility of Department of Management Service	All Staff of Public Finance Department	01 hour			Local	
Bid Opening	All Staff of Public Finance Department	01 hour			Local	
Roles and Responsibility of PFD	All Staff of Public Finance Department	01 hour			Local	
Official Banking Maintenance Training Workshop	01	01 hour	3750.00		Local	
Tamil Language Course	43	150 hour	112,500.00		Local	
Performance Management & setting key performance Indicators	01	01Day	2000.00		Local	
Improving the Attitudes and Professional Knowledge of Office Assistants and Drivers	01	01 Day	4000.00		Local	
Procurement Process in Fiscal Management	01	02 Day	8000.00		Local	
Master of Human Resource management	01	02 years	350,000.00		Local	

*** How the training program contributes to the performance of the Institution**

Local and foreign training opportunities essentially supports the knowledge and capacity building development and, employee motivation of the staff. A positive influence to the performance of the Department of Public Finance is wielded by the training programmes and experience undergone by the staff over the subject-related matters of the Department and also the general matters of the public service.

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			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others	Complied		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		

2.2	Personal emoluments register/Personal emoluments cards has 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 update	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied		
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		

3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	N/A		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		

6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1/2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		

8.2	A suitable liaison officer has been appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer has been sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned 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 have been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed within a period of less than 6 months after been condemned	Complied		

9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	Actions have 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, have been settled	N/A		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and those balances had been settled within one month	Complied		

11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limits	Complied		
11.2	The liabilities were made without exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	N/A		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	N/A		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to Treasury Operations Department	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 have been settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests have been issued	Complied		

	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	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	N/A		
15.2	The revenue collection had been directly credited to the revenue account without being credited to the deposit account	Complied		
15.3	Returns of arrears of revenue have been forwarded to the Auditor General in terms of FR 176	N/A		
16	Human Resource Management			
16.1	The staff has been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to Management Services Department in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			

17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and facilities have been made to public to appreciate / allege against the public authority through this website or alternative measures.	Complied		
17.3	Semi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens' Charter/ Clients' 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 clients' Charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer has been appointed and assigned with the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs	Complied		

	as per paragraph No.6.5 of the aforesaid Circular			
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		