



# காரீடகாபத லார்தால செயலாற்றுகை அறிக்கை Performance Report 2022



வெட்டுவாசன, ஞாநமிக ஸத ஸம்ஸ்காநிக கடுதூறு அமாதயா஁ட  
புத்தசாசன, சமய மற்றும் கலாச்சார அலுவல்கள் அமைச்சு  
Ministry of Buddhasasana, Religious & Cultural Affairs





# **Performance Report**

## **2022**

**Ministry of Buddhasasana, Religious & Cultural Affairs**  
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# **Annual Performance Report for year 2022**

## **Ministry of Buddhasasana, Religious & Cultural Affairs**

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# **Buddhasasana and Religious Affairs Division**

## **Chapter 01 - Institutional Profile / Executive Summary**

### **1.1 Introduction**

The Government of Sri Lanka has a foremost responsibility to protect and nurture Buddhasasana as per the arrangements in Constitution of the Democratic Socialist Republic of Sri Lanka. Building a moral society based on equality for all other religions and coexistence with all religions and ethnic groups and making the necessary background for building a sustainable economy based on Buddhist values is a special part of the role of this ministry.

The projects are being implemented under the scope of this ministry for the betterment of the clergy and towards the inter- religious and ethnic co-existence, development of sacred places and taking relevant actions regarding Buddhism, Christianity, Hinduism, Islam and other religions in this country, in line with the national policies pursued by the government for achieving this objective.

Accordingly, this performance report has been prepared with regard to the functions of the Buddhasasana, Religious Affairs Divisions and the functions of the Cultural Affairs, National Heritage Divisions among the functions of the ministry in 2022

### **1.2 Vision / Mission /Objective**

#### **Vision**

"A Sustainably Developed Sri Lanka"

#### **Mission**

To create a righteous, disciplined and spiritually developed society full of religious co-existence with the participation of all the parties and utilizing resources to the optimum level based on the teachings of all the religions prioritized by Buddhism and in situ and ex situ conservation of cultural and archaeological heritage, preservation of films, dramas and theatrical arts and tangible and intangible heritages and state documents and to protect, promote and propagate Sri Lankan culture and to prepare and implement policies and programs required for the conservation of Sri Lankan heritage, archaeological and historical places.

## Objectives

For working in co-existence with Hinduism, Christianity and Islam with giving priority to Buddhism in order to create a spiritually virtuous society

- Protecting and nurturing the Buddhasasana by giving priority to it.
- To build a moral society that can live in mutual understanding and co-existence with all religious and ethnic groups while protecting the rights offered to all the religions.
- Taking actions to enhance the monks who are responsible for safeguarding the pure Buddhism of Theravada, with knowledge of Buddhist philosophy as well as other languages and technologies as well as the clergy of other religions with knowledge and spiritual qualities.
- Promoting a true Dhamma education through various religions and making the children moral citizens from an early and attitudinal development centering those relevant religious places.
- Creating the necessary background to build an economy based on religious values.
- To make all the citizens as individuals full of economic and spiritual development.
- Acting as a center of spreading the Theravada Buddhism at national and international levels.
- Taking necessary steps to preserve the ancient Buddhist and archaeological sites which are being destroyed by neglecting and gift those to the next generation.

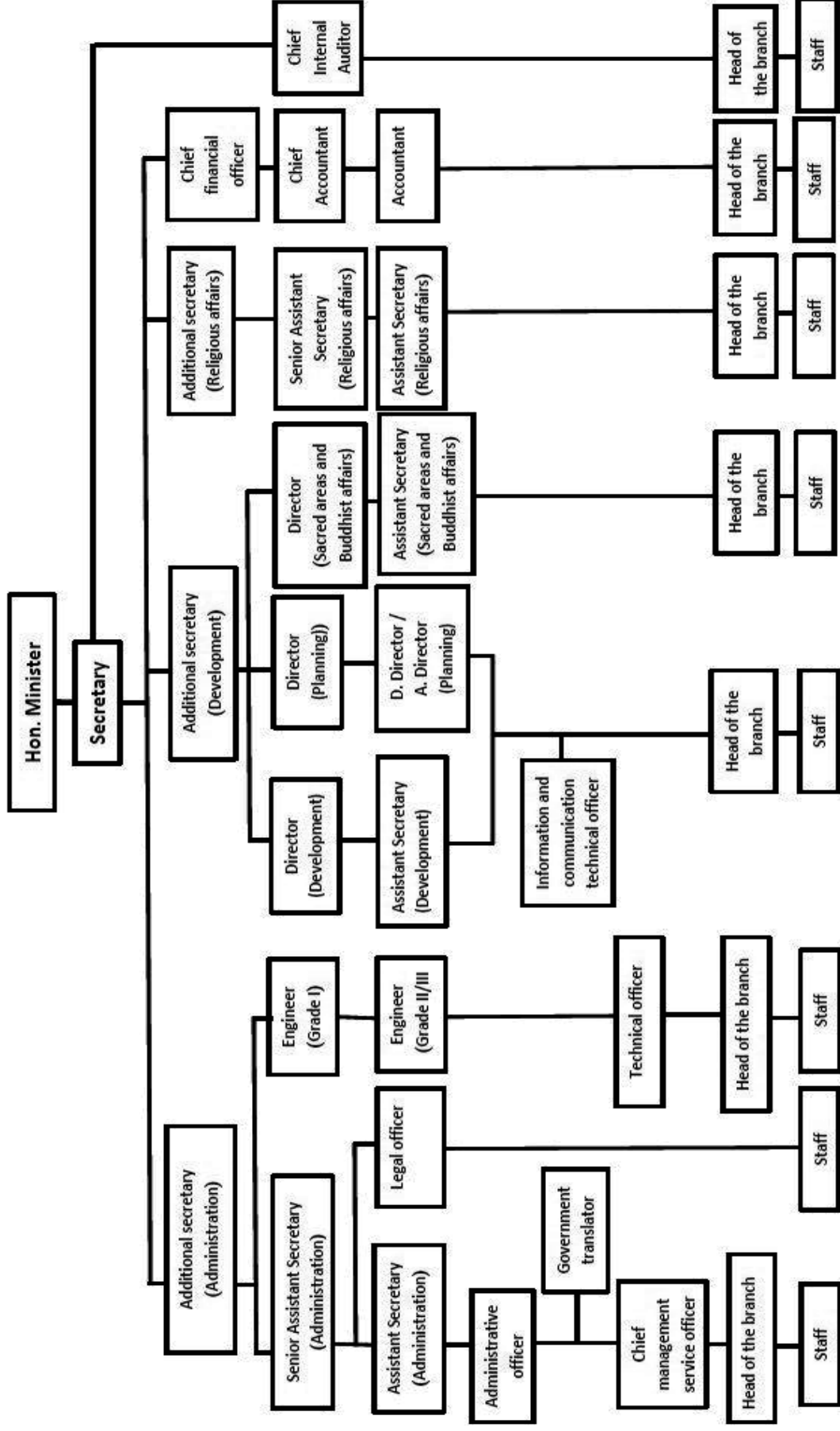
### 1.3 Main Functions

- Formulating, implementing, following up and evaluating policies, programs and projects pertaining to the laws and regulations relevant for the subjects of the Buddhasasana and Religious section and the departments and statutory bodies under that section from the scope of Ministry of Buddhasasana, Religious and Cultural Affairs.
- Providing public services included to the scope of the ministry in an efficient and public-friendly manner.
- Reforming all methods and procedures using modern management methods and technology in a way that will help to ensure the fulfillment of the role of the ministry by eliminating waste and corruption.
- Securing the right to practice Buddhism and other religions.
- Protecting the rights given to all the religions and taking actions against religious extremism.



- Conservation and development of sacred areas.
- Implementation and follow-up of programs related to the Buddhist, Hindu, Christian, Muslim religious and cultural activities.
- Implementing the decisions of the Supreme Advisory Board.
- Improving the religious places in areas with difficulties.
- Conservation and development of Lumbini Sacred Area reserved for Sri Lanka in Nepal.
- Operation, observation, implementation of guidelines, investigation and supervision of all the institutions relevant for this section.

# 1.4 Organizational Chart - Ministry of Buddhasasana, Religious and Cultural Affairs (Buddhasasana and Religious Affairs Division)



## 1.5 Departments under the Buddhasasana and Religious Affairs Division

- Department of Buddhist Affairs
- Department of Hindu Religious and Cultural Affairs
- Department of Muslim Religious and Cultural Affairs
- Department of Christian Religious Affairs
- Department Of Public Trustee

## 1.6 Funds under the Ministry

- Buddhasasana Fund

## 1.7 Foreign Aided Projects

- Name of the project : Construction of Performance Training Institute at Palkelele (Attached to the Temple of Sacred Tooth Relic)
- Contributing Agency : On the Memorandum of Understanding between the Government of India and the Government of Sri Lanka
- Institute of Enforcement Authority : Indian High Commission
- Contractor : Link Engineering Pvt. Ltd.
- Estimated cost : Indian aids Rs.Mn.145.62  
Government of Sri Lanka Rs.Mn. 21.84  
(Payment of VAT) Rs.Mn.167.46

### Progress from the date of 16.09.2016 to the date of 31.12.2022

Total estimated cost (Rs. Mn.)	Expenditure to the date of 31.12.2021 (Rs. Mn.)	Allocation 2022 (Rs. Mn.)	Expenditure to the date of 31.12.2022 (Rs. Mn.)	Total expenditure to the date of 31.12.2022 (Rs. Mn.)	Physical progress (%)
145.62	110.59	27.40	24.43	135.02	98%
21.84	11.36	2.57	2.57	13.93	
167.46	121.95	29.97	27.00	148.95	

\* The expenditure mentioned to the date of 31.12.2022 is relevant for the progress from 2017 (the beginning of this project) till now.

## Chapter 02 – Progress and the Future Outlook

### 2.1 Progress of the projects and programs implemented in 2022

(To the date of 31.12.2022)

Serial No.	Program /project	2022 allocation from the revised budget (Rs. Mn.) *	Physical progress (%)	Financial progress to 31.12.2022 (Rs. Mn.)	Special information
1.	Preservation and development of sacred areas	16.48	96%	14.41	-
2.	Underdeveloped temple renovation program	67.61	100%	61.72	Bills in hand Rs. Mn. 8.24 **
3.	Sustainable Punyagrama program	26.91	94%	25.95	-
4.	Initiating Palkele Performance Training center attached to the Temple of Sacred Tooth Relic	13 – 27.40 17 – 2.57	98%	13 – 24.43 17 – 2.57	-
5.	Construction of the Vidyankara International Buddhist Conference Hall	-	100%	-	Work has been completed up to the 5th stage. The actions are being taken to vest to the Vidyankara Trust
6.	Bhikku training program	4.43	75%	3.28	Bills in hand Rs.Mn.0.67
7.	Construction of the Dhamma school building at the St. Sebastian's Church in Katuwapitiya	50.00	56%	49.84	-
8.	Establishing the ministry in new premises	50.00	50%	49.78	-

\*Transfers of provisions as per FR. 66 are also included

\*\*Bills in hand of 2021 and bills in hand of the first 2 quarters of 2022 (Rs. Mn. 2.34) have been reported in 2023

### 2.1.1 Sacred Area Development Program

The Sacred area development is one of the main functions of this ministry. Accordingly, under the power vested to the Minister of Buddhasasana, Gazette notifications are published to make the lands of specified sacred places as sacred areas for the preservation. The sacred places and lands proposed to be developed are published as urban development areas by the Gazette under the section No 6(2) (B) and 21 (2) (B) of the Urban and Rural Development Ordinance No 13 of 1946 (269th authority). The assistance of the Department of Physical Planning and the Department of Survey is taken in these considerable matters.

The National Physical Planning Department prepares the development plans for the sacred areas published in the Gazette and the actions related to infrastructure development are taken through the sacred area division.

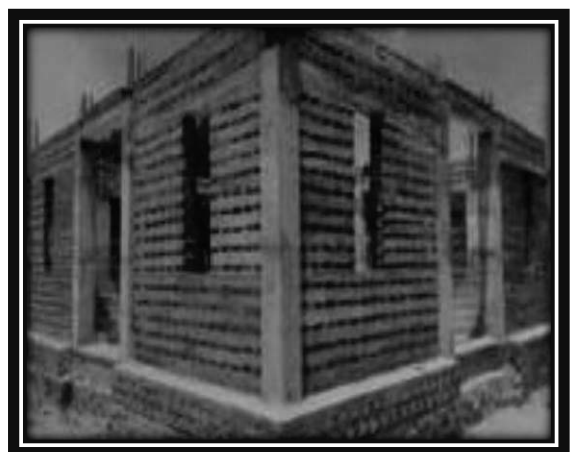
Considerable matters in identifying a sacred area

- Religious importance
- Historical importance
- Archaeological importance
- Cultural importance
- Architectural importance
- Environmental importance
- Economic and social importance

A provision of Rs. Mn. 15 was allocated for this project in 2022 and Rs. Mn. 1.48 has been transferred from the vote of Bhikku training and religious coexistence. A provision of Rs. 14,406,727.04 for the development activities of 07 sacred areas in 06 districts of 05 provinces and a provision of Rs. Mn. 1.48 for providing electricity for the temples without electricity has been released.



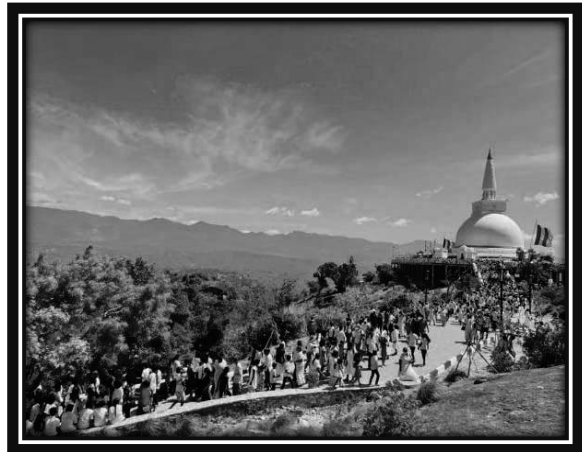
Construction of the side wall in the  
Lenagala Raja Maha Viharaya,  
Kegalle



Construction of the Dhathu Mandira  
of Deeghavapiya Raja Maha  
Viharaya, Ampara

### **2.1.1.1 State Vesak Festival - 2022**

The State Vesak Festival 2022 (2565 BE.) was held centering the Kuragala Raja Maha Viharaya, Balangoda in Ratnapura and this temple has been declared as a sacred area simultaneously to the Vesak Festival.



### **2.1.1.2 State Poson Festival**

The State Poson Festival of 2022 was held on 14th June Poson Poya Day of 2022 at the Mihinthale Raja Maha Viharaya. Hon. Vidura Wickremnayake, Minister of Buddhasasana, Religious and Cultural Affairs, officers of the ministry including Mr Somarathne Vidanapathirana, Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs participated in this. A Sathi Pirith Pinkama and Aloka Pooja have been conducted there and many programs were held in Atamasthanaya and Thanthirimale sacred areas simultaneously to it.



### 2.1.1.3 State Katina Festival

The State Katina Festival of 2022 was held on 29<sup>th</sup> and 30<sup>th</sup> October 2022 centering the Mihinthala Raja Maha Viharaya. The Katina robe has been colored and offered ritually here with the contribution of this ministry. The contribution has been provided for renovating Kuti for the monks centering the Mihinthala Raja Maha Viharaya simultaneously to the State Katina Festival by our Ministry.



### 2.1.1.4 Sacred area Sannas Awarding Ceremony

Awarding sannas Pathra for 14 special temples declared as sacred areas among the island – wide temples has been held on 25.11.2022 at the main auditorium of the Temple Trees. The Sannas has been awarded to the following temples with the precedence of Hon. Dinesh Gunawardena, Prime Minister of the Democratic Socialist Republic Sri Lanka, Hon. Vidura Wickramanayake, Minister of Buddhasasana, Religious and Cultural Affairs, other ministers and governors.

- Kuragala Raja Maha Viharaya, Ratnapura
- Nikasala Nuwara Raja Maha Viharaya, Kurunegala
- Maddepola Raja Maha Viharaya, Kurunegala
- Bingiriya Dewagiri Raja Maha Viharaya, Kurunegala
- Kotahena Paramananda Purana Viharaya, Colombo
- Mampita Gallen Raja Maha Viharaya, Kegalle
- Magul Maha Viharaya, Ampara
- Piyangala Raja Maha Viharaya, Ampara
- Kolawenigama Raja Maha Viharaya, Matara
- Ethanagi Kanda Purana Raja Maha Viharaya, Trincomalee
- Bambaragala Aranya Senasanaya, Trincomalee
- Sankhamale Purana Raja Maha Viharaya, Trincomalee
- Asirikanda Purana Raja Maha Viharaya, Trincomalee
- Nagalena Raja Maha Viharaya, Trincomalee

### **2.1.2 Underdeveloped Temple Restoration Program and program of providing facilities for the Buddhist temples and sacred places in areas with difficulties**

This is being implemented as a government contribution program to minimize the physical defects in temples in taking action to protect, nourish and promote the Buddhism. The temples are being named, representing all the divisional secretariat divisions under the recommendation of every divisional Shasanarakshaka Mandala. Projects relevant for the temples effected with disasters and essential projects to be implemented are selected considering the contribution for religious service provided by the temple and the nature of the need.

Rs. 100 million was allocated according to the revised budget for the programs of providing facilities for the Buddhist temples and sacred places in areas with difficulties and underdeveloped temple renovation in 2022. In addition, Rs. Mn. 2.61 has been transferred from Sustainable Punyagrama Vote to this program in 2022. Accordingly, total provision amount was Rs. Mn. 102.61.

Rs. Mn. 67.60 has been released for the bills in hand reported to the ministry to the date of 31.12.2021 on not receiving imprest in 2021 and development of 71 projects relevant for the temples that have been selected at district level from the remaining provision after transferring Rs. Mn. 35 out of the allocation to the cultural division for the constructions of Amaradewa Asapuwa.

However, the actual cost to the date of 31.12.2022 is Rs. Mn. 61.72. Rs. Mn. 8.24 of bills in hand in regard of first and second quarters in 2022 and bills in hand of 2021 have been reported in 2023.



Renovation of safety side wall –  
Pokunugala Purana Gallen Senasuna,  
Waragoda

(Kegalle district / Rambukkana D.S.)



Completion of remaining work of the  
monastery building -  
Wickramasingharamaya, Maputugala,  
(Kalutara district – Ingiriya D.S.)



### 2.1.3 Sustainable Punyagrama Program

A Punyagrama is a village includes of human resources full of knowledge with values and developed personalities with spiritually great minds that avoid violence and alcohol to live with good health, optimum nourishment and good sense. Giving the Buddhist teachings required for good economical activities through making the rural community to follow the concept of Village and Temple to protect and nourish the Buddhism and providing the support required for those activities are made by this program. Also, assistance was obtained from line ministries and departments working regionally to provide knowledge in other fields such as health, economics and education to those villages.

Rs. Mn. 26.91 of provision has been allocated for the sustainable Punyagrama program in 2022. Rs. Mn. 8.12 for reviewing programs conducted during 4 years in 204 villages and Rs. Mn. 6.51 for value and social development programs in 266 villages of 22 districts have been released to the date of 31.12.2022 under this program. A provision of Rs. Mn. 3.3 for the bills in hand to the date of 31.12.2021 has been released for 9 districts.



Conducting a motivation program to develop leadership skills, values and improve spiritual values of the children and program of emphasizing in regard of the contribution of parents for making a good future generation in the Sri Amarakkitha Viharaya in Ampegama village of the Welivitiya – Divithura divisional secretariat.



Reviewing the program conducted during 4 years at Sri Pushparama Viharaya in Rassadeniya village in Kadawath Sathara divisional secretariat of Matara

### **2.1.3.1 Providing electricity from solar power to the temples without electricity**

Punyagrama program is a program aimed at making citizens into people with values and religious, economic, spiritual development. Further improving the service provided by the temples to the society under this program, according to the timely need, considering the inconvenience caused to the social mission, monks and the contributing community of the temples without electricity facilities from the national power system and as it was identified as a social need, Rs.8 million was released to the Ministry of Power for providing solar power systems to the temples without electricity in Sri Lanka.

Considering the current electricity crisis in Sri Lanka and as a starting step of the Indian Aid project to be implemented from this ministry in 2023, the solar power electricity could be successfully provided for 4 temples with an expenditure of Rs. 7,508,660.00.



Solar panel constructed in Mihindulena  
Purana Raja Maha Viharaya, Kuchchaweli



Handing over the solar power system  
constructed in the Thissa Viharaya,  
Gomarankadawala to the incumbent thero

### **2.1.3.2 Drug Prevention Program**

Making the necessary background for building up an economy based on religious values and making all the citizens as people fulfilled with economical and spiritual development are among the objectives of this ministry. Preventing people from using drugs is the goal of this program for achieving those objectives. Rs. Mn. 1.76 has been released for conducting 40 programs in 15 districts and printing certificates for the participants in 2022 under this.

### Drug prevention programs implemented in 2022

Serial No.	District	Number of programs	Released allocation (Rs.)
1	Kegalle	2	80,250.00
2	Kilinochchi	1	36,250.00
3	Kurunegala	3	197,500.00
4	Colombo	5	181,250.00
5	Nuwara Eliya	2	72,500.00
6	Puttalam	6	217,500.00
7	Polonnaruwa	1	36,250.00
8	Batticaloa	3	108,750.00
9	Matale	1	36,250.00
10	Ratnapura	3	108,750.00
11	Kalutara	3	116,500.00
12	Gampaha	6	248,500.00
13	Badulla	1	36,250.00
14	Kandy	1	44,000.00
15	Trincomalee	2	159,000.00
16	Printing certificates		84,240.00
<b>Total</b>		<b>40</b>	<b>1,763,740.00</b>

#### 2.1.4 Bhikku Training Program

The growth of knowledge, understanding and practical usage skills of various languages of monks is very important for the stability and existence of Buddhism. For this purpose, actions are taken to teach Tamil, English, other languages and computer technology for the expansion of language intelligence of monks in this country and making the necessary situation for activities of propagating Dharma in the world is also an objective of this program.

The actions were taken to implement this program centralizing Sri Lanka International Buddhist Academy (SIBA University), Sri Lanka Bhikku University, Buddhist and Pali University of Sri Lanka and the Department of Official Languages and a provision of Rs. Mn. 3.9 has been approved for the following programs. Rs. Mn. 3.3 out of that amount has been spent and Rs. 672,564.44 is remaining as bills in hand to be paid in 2023 due to not receiving imprest in 2022.



Institution	Course	Number of beneficiaries	Provided allocation (Rs.)
Sri Lanka International Buddhist Academy (SIBA University)	English language training course (Kandy district)	81	1,075,000.00
Sri Lanka Bhikku University	Japanese language diploma course	40	485,000.00
Sri Lanka Bhikku University	English language diploma course	40	475,000.00
Sri Lanka Bhikku University	Tamil language diploma course	40	475,000.00
Sri Lanka Bhikku University	Chinese language certificate course	25	315,000.00
Sri Lanka Bhikku University	Diploma course on information technology	40	448,000.00
Department of Official Languages	Tamil language training program	15	112,350.00
National Institute of Language Education and Training	Tamil language training course	49	165,000.00
Buddhist and Pali University of Sri Lanka	Program of preaching Dhamma in English	26	120,000.00
	Three day English language training camp	53	278,595.00
<b>Total</b>		<b>409</b>	<b>3,948,945.00</b>

### **2.1.5 Construction of Pallekele Performance Training Center attached to the Temple of Sacred Tooth Relic**

The constructions of this performance training center have been initiated under financial donations from the government of India with the objective of gifting the art traditions to the future generation. The total estimated cost (without VAT) of this project is Rs. Mn. 145.62. According to the conditions of the Memorandum of understanding relevant for the project, the VAT assessed on work value should be paid by local funds. Therefore, Rs. Mn. 2.57 has been allocated from the Treasury for this purpose in 2022.

The procurement activities relevant for the project have been done by Indian High Commission and the supervision of the project is being handled by a committee consists of representatives of this ministry, Indian High Commission, Foreign Affairs Division of the Temple of Sacred Tooth Relic. A delay has been occurred in completion of the project works due to inefficiency of the contractor. By the end of 2022, the progress of the project is about 98%.



### **2.1.6 Construction of Vidyalankara International Buddhist Conference Hall**

After vesting the constructions of this conference hall that was initiated by the Ministry of Urban Development and Water Transport with the objective of providing government sponsorship contribution for Vidyalankara Pirivena, to the scope of Ministry of Buddhasasana, 5 stages of the constructions have been completed.

The provisions have not been allocated for this project for 2022 and it has been planned to hand over it to the management trust established with the cabinet approval for formalizing further administration activities and start operational activities of the conference hall. Furthermore, actions are being taken expeditiously to complete activities of rectifying the defects identified at observation of the construction and vest it to the management trust. The application to obtain the compliance certificate for the building has been directed to the

Urban Development Authority and the survey plan of the land where the building is located has been approved by the Urban Development Authority.

It has been discussed to carry out the work of the 6<sup>th</sup> stage of this project after handing it over to the Vidyalkara Management Trust. It is planned to continue the further works on a self-financing basis.



### **2.1.7 Construction of the Dhamma school building at the St. Sebastian's Church in Katuwapitiya**

This ministry has been received an allocation of Rs. Mn. 50.00 in 2022 in regard of the construction of Dhamma school building at the St. Sebastian's Church in Katuwapitiya and the construction works are being carried out by the State Engineering Corporation under the State Ministry of Rural Housing and Construction & Building Materials Industries Promotion. Rs. Mn. 49.84 has been spent for 2022 and the physical progress is about 56%.



### **2.1.8 Establishing the ministry in new premises**

The Department of Muslim Religious and Cultural Affairs is established in the partially completed 9 storey building at D.R.Wijewardena Mawatha, Colombo 10 and it was planned to establish the ministry and religious affairs departments under the ministry in that building. However, the Department of Christian Religious Affairs has been established in this building under the decision to immediately remove the institutions that were established on the rental basis from those places due to the excessive increase in the price of building materials and the inability to complete all the works under cost management.

The Department of Hindu Religious and Cultural Affairs is also planned to be established in it soon and 50% of the space allocated for it has been completed. The progress of the expenditure is 100% of the Rs.Mn. 50 received for 2022.

### **2.1.9 Other**

#### **2.1.9.1 Buddhist Advisory Council**

The Buddhist Advisory Council has been established with the representation of Most Ven. Mahanayake Theros for obtaining the essential advises in regard of Buddhist affairs to this ministry, solving the religious issues and for the perpetuation of the Buddhasasana. This is being called by the Presidential Secretariat and the planning the activities of it and implementation is carried out by this ministry according to the admonitions of this advisory council for the improvement and protection of Buddhasasana.

#### **2.1.9.2 Buddhist Encyclopedia**

The project proposal relevant for the project of including Buddhist Encyclopedia to the internet has been prepared by a committee appointed by the Department of Buddhist Affairs. Relevant observations and recommendations of the Information Communication Technology Agency of Sri Lanka have been obtained for it. A committee is to be appointed regarding further implementation of this project and the actions are to be taken according to the recommendations of that committee.

#### **2.1.9.3 Recommendation for Visa**

Submitting Recommendation for gratis visa for the pilgrims of pilgrimages in India and recommending visas for bhikkus who go abroad and bhikkus who have come from abroad and stay here, are also included in the functions of this division.

##### **I. Issuing visa recommendations for clergy / laity for pilgrimages in India**

Giving recommendations for visa to clergy / laity for pilgrimages in India has been started from March of 2022.

## **II. Issuing visa recommendations for foreign monks, nuns who arrive here for the educational and Buddhist religious activities and lay persons who arrive here for the religious activities**

The recommendations are being given for arrival visas and residence visas under this. The recommendations for visa have been issued in 2022 as follows.

- The recommendations for visa have been issued for 694 of foreign monks and nuns. (552 residence visa/ 142 arrival visa)
- Giving recommendations for medical tests free of charge to extend visa for the foreign monks – 638

## **III. Issuing letters of recommendation when the monks go abroad for Dharmaduta or Educational activities**

The recommendation letters are being issued to the relevant embassies to obtain visas for Sri Lankan monks to go abroad for the propagation of Theravada Buddhism internationally or for educational purposes.

Accordingly, visa recommendation letters have been issued for 733 monks and nuns of this country in 2022.

### **2.1.9.4 Maintenance and Development of Rest Houses**

This ministry has the following rest houses in this country and abroad. The maintenance and control of those are handled by the ministry.

#### **▪ Buddhist Rest House in New - Delhi**

This is located in Welmisford Avenue, Paharganj, New Delhi. It is a Buddhist rest house established in a land granted by India as a patronage for the Government of Sri Lanka. This is being implemented under the supervision of Sri Lankan Embassy located in India.





- **Dutugemunu Rest House in Nepal**

This is located in Roopandehi, Lumbini. The rest house, that is located on a land conferred to the Government of Sri Lanka by the Lumbini Development Trust of Nepal, is being implemented under the supervision of Sri Lankan Embassy in Nepal.

About 130 people can be accommodated here at the same time and it has a conference hall and an open hall for functions.



- **Rajarata Circuit House in Kurundankulama of Anuradhapura**

This holiday resort, that can provide accommodation facilities for about thirty people at a time, is located in Mihinthala Road, Kurundankulama, Anuradhapura.



## **2.1.10 Functions performed under the Religious Affairs Division**

The departments of all the Religions are established and maintained under one ministry for the religious co-existence. The supervision and co-ordination of religious activities carried out by the Departments of Hindu Religious, Muslim Religious and Christian Religious Affairs are carried out by the Religious Division.

This section performs following functions for the religious and social co-existence.

- Providing supervision and guidance for all the duties other than establishment duties of the Department of Buddhist Affairs, Department of Hindu Religious and Cultural Affairs, Department of Muslim Religious and Cultural Affairs and Department of Christian Religious Affairs
- Preparing cabinet papers relevant for the scopes of those departments and handing over to the administrative division and also taking relevant actions to implement the cabinet decisions.
- Performing other duties in regard of religious activities and lands relevant for the departments of all the religions.
- Directing to obtain the necessary clearance for the issuance of arrival visas and extending residence visas for the clergy and laity of the respective religions to the Ministry of Defense in regard of persons recommended by the three Departments of Hindu Religious, Muslim Religious and Christian Religious Affairs. Taking appropriate actions on other special matters informed by that ministry and coordinating and informing the Department of Immigration and Emigration and other relevant institutions.
- Recommendation for visa relief for religious trips.
- Directing the requests for financial assistance for the reconstruction and development activities of temples, churches and Kovils to the relevant departments for further actions.
- Intervention of the ministry to resolve legal or social issues arising in the society based on temples, churches and Kovils and giving necessary advices and recommendations to the departments for taking necessary actions.
- Taking actions to obtain the required security clearance from the Ministry of Defense for the exemption of Muslim religious books from customs upon importation into this country and informing the Department of Customs and other relevant parties regarding those decisions.
- Organizing and implementing the co-existence programs to enhance inter-religious cooperation and brotherhood.

- Submitting recommendation to the Ministry of Justice to provide the confiscated building materials at concessionary rates for the reconstruction and development of places of worship.
- Intervention of the ministry to exempt donations from customs which have been received from abroad to the departments for religious affairs.
- Construction and maintenance of all the religious places of worship, taking actions regarding the construction of unauthorized places of worship and taking policy decisions in these matters.
- Taking actions in regard of requests and proposals submitted by the Foreign Ministry, Embassies and High Commissions in relation to international affairs related to all the religious departments and providing supervision for those actions.
- Providing supervision and guidance for the activities of Buddhasasana Fund.
- Performing other timely duties assigned by the secretary of the ministry.

I hereby certify that the information contained on pages 01 to 21 above has been checked and agree with those figures.

Chief Accounting Officer

## 2.2 Future Targets

### 2.2.1 Programs expected to be implemented in 2023

Serial No.	Program	Expected allocation / targets according to the action plan of 2023	Targets according to the future outlook of 2023
01	Rural Buddhist temple development	Expected allocation Rs. Mn. – 100.00	Temple development in Puttalam district for the Vesak Festival – Rs. Mn. 16.0 Uplifting temples damaged by the natural disasters - Rs. Mn. 30.00 Temple development in other districts - Rs. Mn. 45.76 Settling the bills in hand of 2022 - Rs. Mn. 8.24
02	Punyagrama drug prevention program	Expected allocation (Rs. Mn.) – 10.00	Punyagrama program – Rs. Mn. 7.00 Drug prevention program - Rs. Mn. 3.00
03	Sacred Area Development	Expected allocation Rs. Mn. - 30.00	Physical infrastructure facilities of sacred areas published by the Gazette - Rs. Mn. 25.00 State Vesak Festival – Rs. Mn. 5.00
04	Bhikku Training Program	Expected allocation - Rs. Mn. - 5.00	Program on capacity development of monks, discipline and Buddhist traditions Rs. Mn. 4.33 Paying the bills in hand of 2022 - Rs. Mn. 0.67
05	Construction of Palkeleke Performance Training Center attached to the Temple of Sacred Tooth Relic	Expected allocation - Rs. Mn. – 6.00	Completion of the construction and vesting the building to the Temple of Sacred Tooth Relic
06	Construction of the Dhamma school building at the St. Sebastian's Church in Katuwapitiya	Expected allocation - Rs. Mn. – 45.00	Completion of the construction
07	Renovation of ancient temples with historical values	Expected allocation - Rs. Mn. - 11.00	Providing solar electricity for 657 Buddhist sacred places and Piriwen – Rs. Mn. 1800
08	Establishing the ministry in new premises	Expected allocation - Rs. Mn. – 100.00	Completion of the construction

# Chapter 03 – Overall Financial Performance for the Year of 2022

ACA-F

## 3.1 Statement of financial performance for the year ended at 31st December in 2022

Budget 2022	Note	Actual	
		2022 Rs.	2021 Rs.
<b>Rs.</b>			
- Revenue receipts		-	-
- Income tax	1	-	-
- Tax on goods and services	2	-	-
- Tax on international trade	3	-	-
- Non tax revenue & others	4	-	-
<b>Total revenue receipts (A)</b>		<b>-</b>	<b>-</b>
- Non revenue receipts		-	-
- Treasury imprests		258,835,000	283,135,000
- Deposits		561,123	4,106,182
- Advance accounts		8,372,931	7,495,596
- Other main ledger receipts		10,396,941	9,925,899
<b>Total non revenue receipts (B)</b>		<b>278,165,995</b>	<b>304,662,677</b>
<b>Total revenue receipts and non revenue receipts (C) = (A) + (B)</b>		<b>278,165,995</b>	<b>304,662,677</b>
Remittances to the treasury (D)		-	-
<b>Net revenue receipts and non revenue receipts (E) = (C) - (D)</b>		<b>278,165,995</b>	<b>304,662,677</b>
<b>Less : Expenditure</b>			
- Recurrent expenditure		-	-
129,600,000 Wages, salaries & other employment benefits	5	112,708,006	111,905,004
125,434,000 Other goods and services	6	104,000,943	100,750,657
450,000 Subsidies, grants and transfers	7	412,989	422,037
- Interest payments	8	-	-
- Other recurrent expenditure	9	-	-
<b>255,484,000 Total recurrent expenditure (F)</b>		<b>217,121,938</b>	<b>213,077,699</b>
<b>Capital expenditure</b>			
60,900,000 Rehabilitation & improvement of capital assets	10	55,892,012	9,374,586
54,400,000 Acquisition of capital assets	11	53,148,820	17,478,797
145,400,000 Capital transfers	12	132,345,553	530,677,866
- Acquisition of financial assets	13	-	-
400,000 Capacity building	14	361,590	199,000
- Other capital expenditure	15	-	-
<b>261,100,000 Total capital expenditure (G)</b>		<b>241,747,975</b>	<b>557,730,249</b>
Deposit payments		1,571,306	37,262,492
Advance payments		8,441,081	9,031,644
Other main ledger payments		-	-
<b>Main ledger expenditure (H)</b>		<b>10,012,387</b>	<b>46,294,136</b>
<b>Total expenditure (I) = (F + G + H)</b>		<b>468,882,300</b>	<b>817,102,084</b>
<b>516,584,000 Balance as at 31st December</b>		<b>(190,716,305)</b>	<b>(512,439,407)</b>
<b>Balance according to the imprest reconciliation statement</b>		<b>(190,716,305)</b>	<b>(512,439,407)</b>
<b>Imprest balance as at 31st December</b>		<b>-</b>	<b>-</b>
		<b>(190,716,305)</b>	<b>(512,439,407)</b>

## 3.2 Statement of financial position as at 31st December 2022

		Actual	
	Note	2022	2021
		Rs.	Rs.
<u>Non – financial assets</u>			
Property, plant and equipment	ACA-6	1,019,348,206	1,060,474,786
<u>Financial assets</u>			
Advance accounts	ACA-5/5(A)	23,012,585	22,944,435
Cash and cash equivalents	ACA-3	-	-
Total assets		1,042,360,790	1,083,419,221
<u>Net assets / Equity</u>			
Net assets to the treasury		(228,235)	(1,306,567)
Property, plant & equipment reserve		1,019,348,206	1,060,474,786
Rent and work advance reserve	ACA-5(B)		
<u>Current liabilities</u>			
Deposit accounts	ACA-4	23,240,820	24,251,002
Imprest balance	ACA-3	-	-
Total liabilities		1,042,360,790	1,083,419,221

Detail Accounting Statements in above ACA format Nos. 1 to 7 presented in pages 23-24 and notes and accounts presented in pages from 26 to 50 and integral parts 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 to in agreement.

We ensure that an effective internal control system for financial control exists within the reporting body and that periodic reviews are made to supervise the effectiveness of the internal control system for financial control and to make changes as required to make those systems work effectively.

Chief Accounting  
Officer  
Name  
Designation  
Date

Accounting  
Officer  
Name  
Designation  
Date

Chief Financial Officer/ Chief Accountant /  
Director (finance) / Commissioner finance)  
Name  
Designation  
Date

## 3.3 Statement of cash flows for the year ended at 31st December in 2022

	Actual	
	2022 Rs.	2021 Rs.
<b><u>Cash flow from operational activities</u></b>		
Total tax receipts	-	-
Fee penalties and licenses	-	-
Profits	-	-
Non revenue receipts	10,396,941	9,925,899
Revenue collected for other votes	-	-
Imprest receipts	258,835,000	283,135,000
Charges of advance	6,403,619	7,910,933
Deposit receipts	561,123	4,156,207
<b>Cash flow generated from operational activities (A)</b>	<b>276,196,683</b>	<b>305,128,039</b>
<b><u>Less : cash spent</u></b>		
Personal emoluments & operational expenses	193,236,327	201,529,693
Subsidies & transfers	412,989	422,037
Expenses incurred on other votes	8,731,094	1,164,908
Imprest paid to the Treasury	-	-
Advance payments	8,454,286	9,877,176
Deposit payments	1,571,306	18,603,081
<b>Cash flow spent for operational activities (B)</b>	<b>212,406,001</b>	<b>231,596,895</b>
<b>Net cash flow generated from operational activities (C) = (A) - (B)</b>	<b>63,790,681</b>	<b>73,531,144</b>
<b><u>Cash flow from investment activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture proceeds and sales of physical assets	-	-
Charges of equipments	-	-
<b>Cash flow generated from investment activities (D)</b>	<b>-</b>	<b>-</b>
<b><u>Less : cash spent</u></b>		
Purchases or construction of physical assets & acquisition of other investments	63,790,681	73,531,144
<b>Total cash flow spent for investment activities (E)</b>	<b>63,790,681</b>	<b>73,531,144</b>
<b>Net cash flow generated from investment activities (F) = (E) - (D)</b>	<b>(63,790,681)</b>	<b>(73,531,144)</b>
<b>Net cash flow generated from operational and investment activities (G) = (C) + (F)</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Cash flow generated from financial activities</u></b>		
Local borrowings	-	-
Foreign borrowings	-	-
Donation receipts	-	-
<b>Total cash flow generated from financial activities (H)</b>	<b>-</b>	<b>-</b>
<b><u>Less : cash spent</u></b>		
Repayment of local borrowings	-	-
Repayment of foreign borrowings	-	-
<b>Total cash flow spent for financial activities (I)</b>	<b>-</b>	<b>-</b>
<b>Cash flow generated from financial 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 1st January</b>	<b>-</b>	<b>-</b>
<b>Closing cash balance as at 31st December</b>	<b>-</b>	<b>-</b>



### 3.4 Financial statement notes

ACA - 2(i)

Rs.

Vote	Program (1)				Expenditure (5)	Program (2)				Total expenditure (11)=(5)+(10)	
	Provision			Expenditure (10)							
	Budget estimated allocation (1)	Supplementa ry estimated allocation (2)	FR66/69 transfers (3)			Total net allocation (4)=(1)+(2)+(3)	Budget estimated allocation (6)	Supplementa ry estimated allocation (7)	FR66/69 transfers (8)		Total net allocation (9)=(6)+(7)+(8)
Recurrent expenses											
<u>Personal emoluments</u>	129,600,000	-	-	129,600,000	112,708,006	-	-	-	-	-	112,708,006
<u>Traveling expenses</u>	3,500,000	-	(600,000)	2,900,000	1,330,149	-	-	-	-	-	1,330,149
<u>Supplies</u>	20,450,000	-	8,150,000	28,600,000	28,132,127	-	-	-	-	-	28,132,127
<u>Maintenance expenses</u>	11,400,000	-	(2,872,000)	8,528,000	6,111,348	-	-	-	-	-	6,111,348
<u>Services</u>	22,600,000	-	(2,050,000)	20,550,000	17,416,960	51,300,000	16,184,000	(2,628,000)	64,856,000	51,010,358	68,427,318
<u>Transfers</u>	450,000	-	-	450,000	412,989	-	-	-	-	-	412,989
<u>Interest payments</u>	-	-	-	-	-	-	-	-	-	-	-
<u>Other recurrent expenses</u>	-	-	-	-	-	-	-	-	-	-	-
Total	246,400,000	-	5,256,000	251,656,000	219,515,153	102,600,000	32,368,000	(5,256,000)	129,712,000	102,020,716	321,535,869

Rs.

Vote	Program (1)				Expenditure (5)	Program (2)				Total expenditure (11)=(5)+(10)	
	Provision			Expenditure (10)							
	Budget estimated allocation (1)	Supplementa ry estimated allocation (2)	FR66/69 transfers (3)			Total net allocation (4)=(1)+(2)+(3)	Budget estimated allocation (6)	Supplementa ry estimated allocation (7)	FR66/69 transfers (8)		Total net allocation (9)=(6)+(7)+(8)
Capital expenses											
<u>Rehabilitation &amp; improvement of capital assets</u>	60,900,000	-	-	60,900,000	55,892,012	-	-	-	-	-	55,892,012
<u>Acquisition of capital assets</u>	4,400,000	-	-	4,400,000	3,559,327	50,000,000	-	-	50,000,000	49,589,493	53,148,820
<u>Capital transfers</u>	-	-	-	-	-	155,000,000	25,400,000	(35,000,000)	145,400,000	132,345,554	132,345,554
<u>Acquisition of financial assets</u>	-	-	-	-	-	-	-	-	-	-	-
<u>Capacity building</u>	400,000	-	-	400,000	361,590	-	-	-	-	-	361,590
<u>Other capital expenditure</u>	-	-	-	-	-	-	-	-	-	-	-
Total	70,500,000	-	-	70,500,000	63,733,845	410,000,000	50,800,000	(70,000,000)	390,800,000	363,870,094	427,603,939
Total Recurrent and Capital expenses	316,900,000	-	5,256,000	322,156,000	283,248,999	512,600,000	83,168,000	(75,256,000)	520,512,000	465,890,810	749,139,809

### 3.5 Performance of Revenue Collection

Rs.000

Revenue code	Description of the Revenue code	Revenue estimate		Collected Revenue	
		Original estimate	Final estimate	Amount	As a % of final revenue estimate
No					

### 3.6 Performance of the utilization of allocation

Rs.000

Type of allocation	Allocation		Actual expenditure	Utilization of allocation as a % of final allocation
	Original allocation	Final allocation		
Recurrent	239,300	255,484	217,122	85%
Capital	270,700	261,100	241,748	93%

**3.7 In Terms of F.R. 208 grant of allocations to this Department / District Secretariat / Provincial council as an agent of the other ministries / departments.**

Serial No	District	Vote	National Vesak Festival	January	February	March	April	May	June	July	August	September	December	Total expenditure	%
	Vote		101-2-6-1409-(5)												
	Approved provision		Allocation												
	8,372,000														
1	Colombo	255	3,627,300.00						3,627,300.00					3,627,300.00	100%
2	Gampaha	256	-											-	
3	Kalutara	257	-											-	
4	Kandy	258	-											-	
5	Matale	259	-											-	
6	Nuwara Eliya	260	-											-	
7	Galle	261	-											-	
8	Matara	262	-											-	
9	Hambantota	263	-											-	
10	Jaffna	264	-											-	
11	Mannar	265	-											-	
12	Vavuniya	266	-											-	
13	Mulaitivu	267	-											-	
14	Kilinochchi	268	-											-	
15	Batticaloa	269	-											-	
16	Ampara	270	-											-	
17	Trincomalee	271	-											-	
18	Kurunegala	272	-											-	
19	Puttalam	273	-											-	
20	Anuradhapura	274	-											-	
21	Polonnaruwa	275	-											-	
22	Badulla	276	-											-	
23	Monaragala	277	-											-	
24	Ratnapura	278	4,700,000.00			4,620,158.00								4,620,158.00	98%
25	Kegalle	279	-											-	

Serial No	District	Vote	National Vesak Festival	January	February	March	April	May	June	July	August	September	December	Total expenditure	%
	Vote		101-2-6-1409-(5)												
	Approved provision		Allocation	Debit											
	8,372,000														
26	Department of Buddhist Affairs	201	-												
27	Department of Government Printing	211	-											-	
28	Department of Customs	247	-											-	
29	Ministry of Foreign Affairs	112	-											-	
30	Sri Lanka Air Force Headquarters	224	-											-	
31	Sri Lanka Navy Headquarters	223	-											-	
32	Civil Security Department	320	-											-	
33	Ministry of Power, Energy and Business Development		-											-	
34	Sri Lanka Army Headquarters	222	-											-	
	Total		8,327,300.00	-	-	4,620,158.00	-	-	3,627,300.00	-	-	-		8,247,458.00	
		101				124,682.00							(140.00)	124,542.00	
	Total expenditure			-	-	4,744,840.00	-	-	3,627,300.00	-	-	-	(140.00)	8,372,000.00	100%

Serial No	District	Vote	Punyagama program	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Vote		101-2-6-1409-(6)														
	Approved provision		Allocation	Debits	Debits												
	1,000,000																
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kalutara	257	8,700.00													-	0%
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hambantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	6,900.00			6,900.00										6,900.00	100%
21	Polonnaruwa	275	-													-	
22	Badulla	276	6,300.00													-	0%
23	Monaragala	277	-													-	
24	Ratnapura	278	4,450.00						4,450.00							4,450.00	100%
25	Kegalle	279	4,343.19			4,343.19										4,343.19	100%

Serial No	District	Vote	Punyagrama program	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Vote		101-2-6-1409-(6)														
	Approved provision		Allocation	Debits													
	1,000,000																
26	Department of Buddhist Affairs	201	-														
27	Department of Government Printing	211	-													-	
28	Department of Customs	247	-													-	
29	Ministry of Foreign Affairs	112	-													-	
30	Sri Lanka Air Force Headquarters	224	-													-	
31	Sri Lanka Navy Headquarters	223	-													-	
32	Civil Security Department	320	-													-	
33	Ministry of Power, Energy and Business Development															-	
34	Sri Lanka Army Headquarters	222	-													-	
	Total		30,693.19	-		11,243.19	-	-	4,450.00	-	-	-	-	-	-	15,693.19	
		101					-		12,355.00			131,800.00	(131,800.00)	18,253.00		30,608.00	
	Total expenditure			-	-	11,243.19	-	-	16,805.00	-	-	131,800.00	(131,800.00)	18,253.00	-	46,301.19	5%

Serial No	District	Vote	Other services	January	February	March	April	May	June	July	August	September	October	November	December	Total
			101-1-1-0-1409													
			Allocation													
1	Colombo	255	-													
2	Gampaha	256	-													
3	Kalutara	257	-													
4	Kandy	258	-													
5	Matale	259	-													
6	Nuwara Eliya	260	-													
7	Galle	261	-													
8	Matara	262	-													
9	Hambantota	263	-													
10	Jaffna	264	-													
11	Mannar	265	-													
12	Vavuniya	266	-													
13	Mullaitivu	267	-													
14	Kilinochchi	268	-													
15	Batticaloa	269	-													
16	Ampara	270	-													
17	Trincomalee	271	-													
18	Kurunegala	272	-													
19	Puttalam	273	-													
20	Anuradhapura	274	-													
21	Polonnaruwa	275	-													
22	Badulla	276	-													
23	Monaragala	277	-													
24	Ratnapura	278	-													
25	Kegalle	279	-													
	Department of Government	211														
26	Printing		-													
27	Cultural division		22,500.00		10,000.00	5,000.00							2,500.00	2,500.00	20,000.00	
	<b>Total</b>		<b>22,500.00</b>	<b>-</b>	<b>10,000.00</b>	<b>5,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>20,000.00</b>	<b>89%</b>



Serial No	District	Vote	Other services	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
		Vote	101-2-6-1409- (7)														
	Approved provision																
	15,000,000																
1	Colombo	255	-														
2	Gampaha	256	-														
3	Kalutara	257	-														
4	Kandy	258	-														
5	Matale	259	-														
6	Nuwara Eliya	260	-														
7	Galle	261	-														
8	Matara	262	-														
9	Hambantota	263	-														
10	Jaffna	264	-														
11	Manar	265	-														
12	Vavuniya	266	-														
13	Mullaitivu	267	-														
14	Kilinochchi	268	-														
15	Batticaloa	269	-														
16	Ampara	270	-														
17	Trincomalee	271	-														
18	Kurunegala	272	-														
19	Puttalam	273	-														
20	Anuradhapura	274	-														
21	Polonnaruwa	275	-														
22	Badulla	276	-														
23	Monaragala	277	-														
24	Ratnapura	278	-														
25	Kegalle	279	-														
	Department of Buddhist Affairs	201	-														
26	Department of Government Printing	211	-														
27	Department of Customs	247	-														
28	Ministry of Foreign Affairs	112	-														
29	Sri Lanka Air Force Headquarters	224	-														
30	Sri Lanka Navy Headquarters	223	-														
31	Civil Security Department	320	-														
32	Ministry of Power, Energy and Business Development		-														
33	Sri Lanka Army Headquarters	222	-														
34			-														
	Total	101	-	892,300.00	625,430.00	1,232,270.00	1,584,821.47	1,380,039.77	464,592.00	693,030.00	2,070,006.00	1,441,852.64	(678,463.25)	2,415,551.22	(180,663.42)	11,940,766.43	80%
	Total expenditure			892,300.00	625,430.00	1,232,270.00	1,584,821.47	1,380,039.77	464,592.00	693,030.00	2,070,006.00	1,441,852.64	(678,463.25)	2,415,551.22	(180,663.42)	11,940,766.43	80%

Serial No	District	Vote	Upliftment of religious affairs	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Vote		101-2-6-1409-(8)														
	Approved provision		Allocation														
	35,484,000																
1	Colombo	255	141,000.00	39,500.00	69,940.00	29,000.00										138,440.00	98%
2	Gampaha	256	180,680.00	32,270.00	146,360.00											178,630.00	99%
3	Kalutara	257	192,900.00	139,100.00	30,365.00	13,200.00			(25.00)	-						182,640.00	95%
4	Kandy	258	18,250.00		9,895.00	7,000.00										16,895.00	93%
5	Matale	259	10,000.00													-	0%
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hambantota	263	60,000.00		60,000.00											60,000.00	100%
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullativu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Anpara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	75,000.00		40,045.00											40,045.00	53%
19	Puttalam	273	4,840.00													-	0%
20	Anuradhapura	274	1,779,005.00			19,140.00			1,000,000.00			750,000.00				1,769,140.00	99%
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Monaragala	277	-													-	
24	Ratnapura	278	7,000.00													-	0%
25	Kegalle	279	5,000.00													-	0%

Serial No	District	Vote	Upliftment of religious affairs	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Vote		101-2-6-1409-(8)														
	Approved provision		Allocation	Debits													
	35,484,000																
26	Department of Buddhist Affairs	201	695,934.48						98,934.00	500,000.00						598,934.00	86%
27	Department of Government Printing	211	277,392.65	41,164.20		89,910.00			32,133.51						114,184.94	277,392.65	100%
28	Department of Customs	247	-													-	
29	Ministry of Foreign Affairs	112	8,341,341.36	144,952.15	1,216,842.41				716,246.68			1,588,676.41		2,304,582.64		5,971,300.29	72%
30	Sri Lanka Air Force Headquarters	224	-													-	
31	Sri Lanka Navy Headquarters	223	987,000.00				987,000.00									987,000.00	100%
32	Civil Security Department	320	1,276,764.87			523,641.13		209,385.00	44,050.00						226,561.87	1,003,638.00	79%
33	Ministry of Power, Energy and Business Development		-													-	
34	Sri Lanka Army Headquarters	222	-													-	
35	Department of Christian Religious Affairs	203											1,104,822.00			1,104,822.00	100%
	Total		1,104,822.00	355,822.15	1,614,611.61	681,891.13	987,000.00	209,385.00	1,891,339.19	500,000.00	-	2,338,676.41	1,104,822.00	2,304,582.64	340,746.81	12,328,876.94	
		101		136,700.00	375,624.00		586,890.00	30,000.00	510,862.73	13,590,275.77	549,361.00	129,000.00	46,200.00	355,000.00	11,500.00	15,810,089.50	
	Total expenditure			492,522.15	1,990,235.61	681,891.13	1,573,890.00	239,385.00	2,402,201.92	14,090,275.77	549,361.00	2,467,676.41	1,151,022.00	2,660,582.64	352,246.81	28,651,290.44	81%

Serial No	District	Vote	Anubudu Mihindu Nahimi Commemoratio n	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Vote		101-26-1409-(9)														
	Approved provision		Allocation														
	5,000,000																
1	Colombo	255	-														
2	Gampaha	256	-													-	
3	Kalutara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hambantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullatiyu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	2,000,000.00						1,000,000.00	1,000,000.00						2,000,000.00	100%
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Monaragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	

Serial No	District	Vote	Anubodu Mihindu Nahimi Commemoratio	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Vote		101-2-6-1409-(9)														
	Approved provision		Allocation														
	5,000,000																
26	Department of Buddhist Affairs	201	-													-	
27	Department of Government Printing	211	-													-	
28	Department of Customs	247	-													-	
29	Ministry of Foreign Affairs	112	-													-	
30	Sri Lanka Air Force Headquarters	224	-													-	
31	Sri Lanka Navy Headquarters	223	-													-	
32	Civil Security Department	320	-													-	
33	Ministry of Power, Energy and Business Development		-													-	
34	Sri Lanka Army Headquarters	222	-													-	
35	Department of Treasury Operations	992	-													-	
	Total		2,000,000.00	-	-	-	-	-	1,000,000.00	1,000,000.00	-	-	-	-	-	2,000,000.00	
	Total expenditure	101		-	-	-	-	-	1,000,000.00	1,000,000.00	-	-	-	-	-	2,000,000.00	40%

Serial No	District	Vote	Sacred area development 101-2-6-1-2205	January	February	March	April	May	June	July	August	September	October	November	December	Total expenditure	%
	Approved provision																
	15,000,000		Allocation							Debits							
1	Colombo	255	-														
2	Gampaha	256	-														
3	Kalutara	257	-														
4	Kandy	258	-														
5	Matale	259	2,326,123.00														0%
6	Nuwara Eliya	260	-														
7	Galle	261	-														
8	Matara	262	-														
9	Hambantota	263	3,000,000.00			2,313,108.13		(7,956.22)	547,420.00							2,852,571.91	95%
10	Jaffna	264	-														
11	Mannar	265	-														
12	Vavuniya	266	-														
13	Mullaitivu	267	-														
14	Kilinochchi	268	-														
15	Batticaloa	269	-														
16	Ampara	270	475,000.00														
17	Trincomalee	271	1,890,000.00			110,000.00			870,000.00							980,000.00	52%
18	Kurunegala	272	-														
19	Puttalam	273	-														
20	Anuradhapura	274	1,625,138.17												1,625,137.30	1,625,137.30	100%
21	Polonnaruwa	275	-														
22	Badulla	276	-														
23	Monaragala	277	-														
24	Ratnapura	278	-														
25	Kegalle	279	2,000,000.00			1,909,035.09										1,909,035.09	95%
26	Ministry of Foreign Affairs	112	-														
27	Sri Lanka Army Headquarters	222	-														
28	Sri Lanka Air Force Headquarters	224	4,999,401.70			4,999,401.70										4,999,401.70	100%
29	Sri Lanka Navy Headquarters	223	2,083,156.39											703,382.32	1,337,198.72	2,040,581.04	98%
30	National Physical Planning Department	311															
31	Department of Archaeology	207	-														
32	Civil Security Department	320	-														
33	Ministry of Power and Energy		1,481,452.00														
	Total		19,880,271.26	-	-	9,331,544.92	-	(7,956.22)	1,417,420.00	-	-	-	-	703,382.32	2,962,336.02	14,406,727.04	
	Total expenditure	101		-	-	9,331,544.92	-	(7,956.22)	1,417,420.00	-	-	-	-	703,382.32	2,962,336.02	14,406,727.04	96%

Serial No	District	Vote	Rehabilitation of underdeveloped temples	January	February	March	April	May	June	July	August	September	October	November	December	Total	%
	Approved provision		101-2-6-8-2205														
	67,605,000		Allocation														
1	Colombo	255	1,810,000.00			1,808,013.81										1,808,013.81	100%
2	Gampaha	256	1,000,000.00												1,000,000.00	1,000,000.00	100%
3	Kalutara	257	19,980,970.03						2,520,970.03						16,454,477.54	18,975,447.57	95%
4	Kandy	258	7,998,200.00			2,985,550.80							750,639.20	984,474.00	263,086.80	4,983,750.80	62%
5	Matale	259	1,471,467.00			381,466.04										381,466.04	26%
6	Nuwara Eliya	260	-													-	-
7	Galle	261	6,800,000.00		(1,900.00)	3,754,303.81			(5,000.00)			1,000,000.00				4,747,403.81	70%
8	Matara	262	5,137,147.37			970,000.00		484,855.24	3,641,645.25							5,096,500.49	99%
9	Hambantota	263	-													-	-
10	Jaffna	264	-													-	-
11	Kilinochchi	268	-													-	-
12	Mannar	265	-													-	-
13	Vavuniya	266	985,086.60					300,000.00				342,543.30				642,543.30	65%
14	Mullativu	267	-													-	-
15	Batticaloa	269	-													-	-
16	Ampara	270	1,546,623.00			1,546,623.00										1,546,623.00	100%
17	Trincomalee	271	-													-	-
18	Kurunegala	272	-													-	-
19	Puttalam	273	-													-	-
20	Anuradhapura	274	2,358,087.00			158,086.61									1,834,381.70	1,992,468.31	84%
21	Polonnaruwa	275	190,785.00			190,785.00										190,785.00	100%
22	Badulla	276	3,187,201.94			50,000.00		772,767.95	2,184,865.22						179,568.72	3,187,201.89	100%
23	Monaragala	277	560,000.00			494,374.84									49,495.00	543,869.84	97%
24	Ratnapura	278	1,929,000.00												1,928,702.00	1,928,702.00	100%
25	Kegalle	279	10,434,358.01			2,710,000.00		470,250.00	2,359,708.04			441,000.00		817,878.96	33,479.14	6,832,316.14	65%
26	Department of Archaeology		-													-	-
27	Sri Lanka Army	222	18,480,935.74			7,726,892.78									133,422.20	7,860,314.98	43%
28	Sri Lanka Air Force	224	-													-	-
	Total		83,869,861.69	-	(1,900.00)	22,776,096.69	-	2,027,873.19	10,702,188.54	-	-	1,783,543.30	750,639.20	1,802,352.96	21,876,613.10	61,717,406.98	
	101															-	-
	Total expenditure			-	(1,900.00)	22,776,096.69	-	2,027,873.19	10,702,188.54	-	-	1,783,543.30	750,639.20	1,802,352.96	21,876,613.10	61,717,406.98	91%

Serial No	District	Vote	Punyagrama	January	February	March	April	May	June	July	August	September	October	November	December	Total	%
	Approved provision		101-2-6-9-2205														
	26-912,650		Allocation														
1	Colombo	255	646,000.00			228,250.00								55,000.00	237,000.00	520,250.00	81%
2	Gampaha	256	523,500.00			191,119.50			74,000.00						242,910.00	508,029.50	97%
3	Kalutara	257	1,904,584.17			241,492.50			1,002,497.70					68,800.00	453,031.00	1,765,821.20	93%
4	Kandy	258	1,379,850.00			400,275.00		40,000.00	40,000.00					91,200.00	774,205.00	1,345,680.00	98%
5	Matale	259	398,750.00			139,762.50	(18,709.67)		80,000.00					20,000.00	117,700.00	338,752.83	85%
6	Nuwara Eliya	260	410,500.00	33,250.00		138,999.50			(263,928.82)			40,250.00		35,000.00	40,000.00	23,570.68	6%
7	Galle	261	603,800.00			294,080.00			40,000.00			40,000.00	1,200.00		204,341.08	579,621.08	96%
8	Matara	262	1,518,700.00		24,000.00	516,996.00					(6,000.00)	6,000.00		253,800.00	641,365.00	1,436,161.00	95%
9	Hambantota	263	634,300.00		78,560.00	141,496.00			80,000.00					45,800.00	270,318.00	616,174.00	97%
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	188,135.00			50,635.00			80,000.00			28,750.00				159,385.00	85%
13	Mullaitivu	267	240,000.00			80,000.00									80,000.00	160,000.00	67%
14	Kilinochchi	268	36,250.00			36,250.00										36,250.00	
15	Batticaloa	269	108,750.00			108,750.00										108,750.00	
16	Ampara	270	176,500.00			61,500.00									40,000.00	101,500.00	58%
17	Trincomalee	271	465,500.00			80,000.00	19,000.00							13,700.00	270,180.00	382,880.00	82%
18	Kurunegala	272	2,465,725.00			628,133.75						120,000.00		364,938.00	1,121,965.00	2,235,036.75	91%
19	Puttalam	273	1,063,600.00		72,500.00	388,990.00		14,000.00	128,500.00	(50.00)				10,000.00	356,572.00	970,512.00	91%
20	Anuradhapura	274	2,539,637.00			1,370,100.00								260,700.00	776,017.50	2,406,817.50	95%
21	Polonnaruwa	275	719,250.00			481,250.00						40,000.00			114,999.50	636,249.50	88%
22	Badulla	276	1,651,189.00			723,616.00								72,900.00	342,500.00	1,139,016.00	69%
23	Monaragala	277	819,650.00			198,410.00						40,000.00		20,000.00	466,000.00	724,410.00	88%
24	Ratnapura	278	1,260,200.00			410,660.00			65,750.00			40,000.00		81,800.00	572,988.00	1,171,198.00	93%
25	Kegalle	279	1,117,733.75		36,250.00	505,533.75				(4,596.80)	4,596.80			36,600.00	412,350.00	990,733.75	89%
	Department of Government																
26	Printing	211	84,240.00			84,240.00										84,240.00	100%
27	Electricity Board	119	8,000,000.00												7,508,660.00	7,508,660.00	94%
	Total		28,956,343.92	33,250.00	211,310.00	7,500,539.50	290.33	54,000.00	1,326,818.88	(4,646.80)	(1,403.20)	355,000.00	1,200.00	1,430,238.00	15,043,102.08	25,949,698.79	
		101															
	Total expenditure			33,250.00	211,310.00	7,500,539.50	290.33	54,000.00	1,326,818.88	(4,646.80)	(1,403.20)	355,000.00	1,200.00	1,430,238.00	15,043,102.08	25,949,698.79	96%



	District	Vote	Promoting other languages 101-2-6-12-2205	January	February	March	April	May	June	July	August	September	October	November	December	Total	%
	Approved provision																
	4,431,848		Released provision														
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kalutara	257	-													-	
4	Kandy	258	1,075,000.00			1,075,000.00										1,075,000.00	100%
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hambantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Monaragala	277	-													-	
24	Rathnapura	278	-													-	
25	Kegalle	279	-													-	
26	Dep.Bud.Aff.	201	-													-	
27	Dep. Christ.Rel.	203	-													-	
28	Dep. Hind.Rel.	204	-													-	
29	Dep.Mus.Rel.	202	-													-	
30	Department of Official Languages	258	35,000.00													-	
	Total		1,110,000.00	-	-	1,075,000.00	-	-	-	-	-	80,000.00	67,000.00	383,500.00	780,880.56	1,075,000.00	
	Total expenditure	101		-	-	890,000.00	-	-	-	-	-	80,000.00	67,000.00	383,500.00	780,880.56	3,276,380.56	74%

Serial No	District	Vote	Cultural heritage project - Temple of Sacred Tooth Relic	September	October	November	December	Total	%
			101-2-6-4-2205 (13)						
		27,400,000	Allocation						
1	Colombo	255						-	
2	Gampaha	256						-	
3	Kalutara	257						-	
4	Kandy	258						-	
5	Matale	259						-	
6	Nuwara Eliya	260						-	
7	Galle	261						-	
8	Matara	262						-	
9	Hambantota	263						-	
10	Jaffna	264						-	
11	Mannar	265						-	
12	Vavuniya	266						-	
13	Mullaitivu	267						-	
14	Kilinochchi	268						-	
15	Batticaloa	269						-	
16	Ampara	270						-	
17	Trincomalee	271						-	
18	Kurunegala	272						-	
19	Puttalam	273						-	
20	Anuradhapura	274						-	
21	Polonnaruwa	275						-	
22	Badulla	276						-	
23	Monaragala	277						-	
24	Ratnapura	278						-	
25	Kegalle	279						-	
26	Department of Government Printing	211						-	
27	Ministry of foreign affairs	112							
28	Department of Buildings	309							
29	Ministry of Urban Development and Housing	123							
30		997					24,429,979.19	24,429,979.19	89%
එකතුව			-	-			-	24,429,979.19	89%

Serial No	District	Vote	Renovation of Dhamma school building at the St. Sebastian's Church in Katuwapitiya	September	October	November	December	Total	%
			101-2-6-21-2104						
		50,000,000	Allocation						
1	Colombo	255						-	
2	Gampaha	256						-	
3	Kalutara	257						-	
4	Kandy	258						-	
5	Matale	259						-	
6	Nuwara Eliya	260						-	
7	Galle	261						-	
8	Matara	262						-	
9	Hambantota	263						-	
10	Jaffna	264						-	
11	Mannar	265						-	
12	Vavuniya	266						-	
13	Mullaitivu	267						-	
14	Kilinochchi	268						-	
15	Batticaloa	269						-	
16	Ampara	270						-	
17	Trincomalee	271						-	
18	Kurunegala	272						-	
19	Puttalam	273						-	
20	Anuradhapura	274						-	
21	Polonnaruwa	275						-	
22	Badulla	276						-	
23	Monaragala	277						-	
24	Ratnapura	278						-	
25	Kegalle	279						-	
26	Department of Government Printing	211						-	
27	Ministry of foreign affairs	112							
28	Department of Buildings	309							
29	Ministry of Urban Development and Housing	123	50,000,000.00			12,889,466.93	36,730,825.04	49,620,291.97	99%
Total			50,000,000.00	-	-	12,889,466.93	36,730,825.04	49,620,291.97	99%

Serial No	District	Vote	Buildings and constructions	March		Total	%
			<b>101-1-1-0-1303</b>				
			<b>Allocation</b>				
1	Colombo	255				-	
2	Gampaha	256				-	
3	Kalutara	257				-	
4	Kandy	258				-	
5	Matale	259				-	
6	Nuwara Eliya	260				-	
7	Galle	261				-	
8	Matara	262				-	
9	Hambantota	263				-	
10	Jaffna	264				-	
11	Mannar	265				-	
12	Vavuniya	266				-	
13	Mullaitivu	267				-	
14	Kilinochchi	268				-	
15	Batticaloa	269				-	
16	Ampara	270				-	
17	Trincomalee	271				-	
18	Kurunegala	272				-	
19	Puttalam	273				-	
20	Anuradhapura	274				-	
21	Polonnaruwa	275				-	
22	Badulla	276				-	
23	Monaragala	277				-	
24	Ratnapura	278				-	
25	Kegalle	279				-	
26	Department of Government Printing	211				-	
27	Ministry of foreign affairs	112					
28	Department of Buildings	309	100,000.00	100,000.00		<b>100,000.00</b>	100%
<b>Total</b>			<b>100,000.00</b>	<b>100,000.00</b>	-	<b>100,000.00</b>	<b>100%</b>

Serial No	District	Vote	Buildings and constructions	March	December	Total	%
			<b>101-1-2-0-1303</b>				
			<b>Allocation</b>				
1	Colombo	255				-	
2	Gampaha	256				-	
3	Kalutara	257				-	
4	Kandy	258				-	
5	Matale	259				-	
6	Nuwara Eliya	260				-	
7	Galle	261				-	
8	Matara	262				-	
9	Hambantota	263				-	
10	Jaffna	264				-	
11	Mannar	265				-	
12	Vavuniya	266				-	
13	Mullaitivu	267				-	
14	Kilinochchi	268				-	
15	Batticaloa	269				-	
16	Ampara	270				-	
17	Trincomalee	271				-	
18	Kurunegala	272				-	
19	Puttalam	273				-	
20	Anuradhapura	274				-	
21	Polonnaruwa	275				-	
22	Badulla	276				-	
23	Monaragala	277				-	
24	Ratnapura	278				-	
25	Kegalle	279				-	
26	Department of Government Printing	211				-	
27	Ministry of foreign affairs	112					
28	Department of Buildings	309	344,953.84	171,104.11	81,115.61	<b>252,219.72</b>	73%
<b>Total</b>			<b>344,953.84</b>	<b>171,104.11</b>	<b>81,115.61</b>	<b>252,219.72</b>	<b>73%</b>

Serial No	District	Vote	Buildings and constructions	March		Total	%
			101-1-2-0-2001				
			Allocation				
1	Colombo	255				-	
2	Gampaha	256				-	
3	Kalutara	257				-	
4	Kandy	258				-	
5	Matale	259				-	
6	Nuwara Eliya	260				-	
7	Galle	261				-	
8	Matara	262				-	
9	Hambantota	263				-	
10	Jaffna	264				-	
11	Mannar	265				-	
12	Vavuniya	266				-	
13	Mullaitivu	267				-	
14	Kilinochchi	268				-	
15	Batticaloa	269				-	
16	Ampara	270				-	
17	Trincomalee	271				-	
18	Kurunegala	272				-	
19	Puttalam	273				-	
20	Anuradhapura	274				-	
21	Polonnaruwa	275				-	
22	Badulla	276				-	
23	Monaragala	277				-	
24	Ratnapura	278				-	
25	Kegalle	279				-	
26	Department of Government Printing	211				-	
27	Ministry of foreign affairs	112					
28	Department of Buildings	309	500,000.00	500,000.00		500,000.00	100%
<b>Total</b>			<b>500,000.00</b>	<b>500,000.00</b>	-	<b>500,000.00</b>	<b>100%</b>

Serial No	District	Vote	Machinery and equipments	March		Total	%
			101-1-2-0-2002				
			Allocation				
1	Colombo	255				-	
2	Gampaha	256				-	
3	Kalutara	257				-	
4	Kandy	258				-	
5	Matale	259				-	
6	Nuwara Eliya	260				-	
7	Galle	261				-	
8	Matara	262				-	
9	Hambantota	263				-	
10	Jaffna	264				-	
11	Mannar	265				-	
12	Vavuniya	266				-	
13	Mullaitivu	267				-	
14	Kilinochchi	268				-	
15	Batticaloa	269				-	
16	Ampara	270				-	
17	Trincomalee	271				-	
18	Kurunegala	272				-	
19	Puttalam	273				-	
20	Anuradhapura	274				-	
21	Polonnaruwa	275				-	
22	Badulla	276				-	
23	Monaragala	277				-	
24	Ratnapura	278				-	
25	Kegalle	279				-	
26	Department of Government Printing	211				-	
27	Ministry of foreign affairs	112					
28	Department of Buildings	309	288,988.44	288,988.44		288,988.44	100%
<b>Total</b>			<b>288,988.44</b>	<b>288,988.44</b>	-	<b>288,988.44</b>	<b>100%</b>

Serial No	District	Vote	Printing letter heads/ visiting cards	January	February	March	April	May	June	July	August	September	October	November	December	Total	%
			101-1-10-1201														
			Allocation														
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kalutara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hambantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Monaragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	
26	Department of Government Printing																
		211	89,722.43						83,214.00						6,508.43	89,722.43	100%
	<b>Total</b>		<b>89,722.43</b>	-	-	-	-	-	<b>83,214.00</b>	-	-	-	-	-	<b>6,508.43</b>	<b>89,722.43</b>	<b>100%</b>

Serial No	District	Vote	Printing letter heads	January	February	March	April	May	June	July	August	September	October	November	December	Total	%
			101-1-2-0-1201														
			Allocation														
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kalutara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hambantota	263	-													-	
10	Jaffna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Monaragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	
26	Department of Government Printing	211	168,970.16			4,536.00			117,342.00					38,985.00	4,818.73	165,681.73	98%
	<b>Total</b>		<b>168,970.16</b>	-	-	<b>4,536.00</b>	-	-	<b>117,342.00</b>	-	-	-	-	<b>38,985.00</b>	<b>4,818.73</b>	<b>165,681.73</b>	<b>98%</b>

Serial No	District	Vote	Other allowances	January	February	March	April	May	June	July	August	September	October	November	December	Total	%
			101-1-2-0-1003														
			Allocation														
1	Colombo	255	-													-	
2	Gampaha	256	-													-	
3	Kalutara	257	-													-	
4	Kandy	258	-													-	
5	Matale	259	-													-	
6	Nuwara Eliya	260	-													-	
7	Galle	261	-													-	
8	Matara	262	-													-	
9	Hambantota	263	-													-	
10	Jafna	264	-													-	
11	Mannar	265	-													-	
12	Vavuniya	266	-													-	
13	Mullaitivu	267	-													-	
14	Kilinochchi	268	-													-	
15	Batticaloa	269	-													-	
16	Ampara	270	-													-	
17	Trincomalee	271	-													-	
18	Kurunegala	272	-													-	
19	Puttalam	273	-													-	
20	Anuradhapura	274	-													-	
21	Polonnaruwa	275	-													-	
22	Badulla	276	-													-	
23	Monaragala	277	-													-	
24	Ratnapura	278	-													-	
25	Kegalle	279	-													-	
26		306							1,290.00	-	97,950.00	31,720.00	16,380.00	48,880.00	56,750.00	252,970.00	
	<b>Total</b>		-	-	-	-	-	-	1,290.00	-	97,950.00	31,720.00	16,380.00	48,880.00	56,750.00	252,970.00	

### 3.8 Performance of the reporting non – financial assets

<b>Asset code</b>	<b>Code description</b>	<b>Balance as per board of survey report as at 31.12.2022</b>	<b>Balance as per financial position report as at 31.12.2022</b>	<b>Yet to be accounted</b>	<b>Reporting progress as a %</b>
9151	Buildings and Structures	378,500	378,500	-	100%
9152	Machinery and equipment	210,431	288,848	-	100%
9153	Lands	352,000	352,000	-	100%
9154	Intangible assets			-	
9155	Biological assets			-	
9160	Work in progress			-	
9180	Leased assets			-	



## **3.9 Report of the Auditor-general**

Secretary,  
Ministry of Buddhasasana, Religious and Cultural Affairs

Auditor General's Summary Report in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 on the Financial Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending 31st December 2022. – Vote 101

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### **1. Financial Statements**

#### **1.1 Qualified opinion**

Vote 101- The Audit of the Statement of Financial Status as at 31st December 2022 and the Financial Statements consist of Financial Performance Statement and the Cash Flow Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending on 31st December 2022 have been conducted under my direction in accordance with the provisions contained in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka which should be read in conjunction with the provisions of the National Audit Act No. 19 of 2018. This report contains my views and observations on these financial statements submitted to the Ministry of Buddhasasana, Religious and Cultural Affairs in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report will be issued to the Chief Accounting Officer in due course in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. The Auditor General's Report in accordance with Article 10 of the National Audit Act No. 19 of 2018 which should be read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, will be tabled in Parliament in due course.

I view that, except for the effect of the facts indicated in the paragraph 1.6 of this report, the Financial Status as at 31st December 2022, Cash Flow and the Financial Performance for the year ending at 31st December 2022 of the Ministry of Buddhasasana, Religious and Cultural Affairs reflect the true and fair position in accordance to the generally accepted accounting principles.

#### **1.2 Basis for the qualified opinion**

My opinion is qualified by being based on the facts indicated in the paragraph 1.6 of this report. I conducted the audit in accordance with the Sri Lanka Audit Standards. My responsibility in regard of the financial statements is further explained in the Auditor's Responsibility in this Report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **1.3 Responsibility of the Chief Accounting Officer and Accounting Officer in relation with financial statements**

It is the responsibility of Chief Accounting Officer to prepare financial statements reflecting true and fair condition in accordance with the generally accepted principles of accounting and in accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018 and to determine internal control for being able to prepare financial statements without quantitative misrepresentations due to fraud and errors.

In terms of Section 16 (I) of the National Audit Act No. 19 of 2018, the ministry is required to maintain proper books and records on its own income, expenditure, assets and liabilities so as to be able to prepare annual and periodic financial statements.

The Chief Accounting Officer should ensure that an effective internal control system is in place for the financial control of the ministry in terms of sub-section 38 (1) (c) of the National Audit Act and the effectiveness of the system should be reviewed from time to time and changes should be made as required for the effectiveness of the system.

### **1.4 Responsibility of the Auditor on Financial Statements Audit**

It is my objective to issue the audit report that includes my opinion and to provide a fair confirmation that there are no quantitative misrepresentations due to any frauds and errors in the financial statements as a whole.

Fair certification is a high level of certification, but it is not always a guarantee that quantitative misrepresentations will be detected when conducting an audit in accordance with Sri Lanka Audit Standards. Fraud and error can result in quantitative misrepresentations, either individually or collectively, and its adequacy depends on the impact on the economic decisions made by users based on these financial statements.

As part of the audit in accordance with the Sri Lanka Audit Standards, I acted with professional judgment and professional skepticism during the audit. I further,

- Planned and implemented the appropriate audit procedures to identify and assess the risk of quantitative misrepresentations resulting from fraud or errors in financial statements in order to form basis for a published audit opinion. The impact of fraud is far stronger than the impact of quantitative misrepresentations due to the reasons such as collusion, forgery, Intentional avoidance, misrepresentation and the avoidance of internal control.
- Although without having an intention to express an opinion regarding the effectiveness of internal control, an understanding of internal control was gained in order to plan appropriate audit procedures for the opportunities.
- Evaluating the fair and appropriate inclusion of transactions and events based for the structure and content of financial statements including disclosures.
- The overall presentation of the financial statements including disclosures and the fair and appropriate inclusion of transactions and events based on the structure and content of the financial statements were evaluated.

I inform Chief Accounting Officer about the important audit findings identified during my audit, key internal control weaknesses and other issues.

## 1.5 Report on other legal requirements

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

(A) The financial statements correspond with the previous year.

(B) The following recommendation which I had made regarding the financial statements of the Buddhasasana division relevant to the previous year had not been implemented.

Paragraph reference of the report relevant for the previous year	Recommendation that has not been implemented	Paragraph reference of this report
1.6.1.1(A)	Due to not including the value (have not been assessed) of the vehicle No 18-4263 owned by the ministry in non-financial assets, non-financial assets were understated in that amount.	1.6.1(A)(ii)

## 1.6 Comments on financial statements

### 1.6.1 Non-financial assets

(A) Buddhasasana division

(i) The value of the vehicles included in the non-financial assets of Buddhasasana division was Rs.243,386,950 to the date of 31.12.2022. Jeep No PA-7082 worth Rs.38,000,000 and Jeep No 32-5816 worth Rs.1,500,000 which were handed over by the ministry to the Department of Public Trustee and the Department of Buddhist Affairs respectively, have not been vested legally so far. But the non-financial assets of the ministry were shown to be less in that amount due to the removal from the accounts.

(ii) As the value of car bearing No 18-4263 (have not been assessed) was not included in non-financial assets, the non-financial assets were understated by that amount.

(B) Cultural division

- (i) 03 vehicles bearing No CAM 5384, 254 – 0003 and YC1104 owned by the Cultural Division (Not assessed) were not included in the value of the vehicles in the financial statements. Therefore, non-financial assets were understated by that amount.
- (ii) The Tata Sumo Jeep bearing No KE-8095 and the Toyota Double Cab bearing No 253-1191 had been vested to the Department of Archaeology. But the assessed value of those vehicles, which were Rs.2,500,000 and Rs.1,500,000 respectively, had not been removed from the financial statements of the year ending at 31<sup>st</sup> December 2022.
- (C) The actions had not been taken regarding non-financial assets under the abolished expenditure votes as per Sections 20 and 21 of Budget Circular No 06/2022 dated 21.09.2022

### 1.6.2 Failure to maintain documents and books

It was observed during the sample audit that the ministry had not maintained the following documents and some documents were not formal and up-to-date.

<u>Type of document</u>	<u>Relevant regulation</u>	<u>Observation</u>
(i) Document of damages	Financial Regulation 110	Had not been maintained by the Buddhasasana division.
(ii) Document of bails	Financial Regulation 891 (1)	Had not been maintained by the Buddhasasana division and had not been updated by the Cultural division.
(iii) Vote ledger	Financial Regulation 211 (1) and 447	Had not been updated by the Cultural division.

## 2. Financial Review

### 2.1 Expenditure Management

#### (A) Recurrent expenditure

From the estimated allocation of the Buddhasasana section of the ministry, allocation of Rs.19,166,000 had been transferred to 4 recurrent expenditure votes under FR 66, of which Rs.11,266,723 ranging from 40% to 100% had not been utilized.

## **(B) Capital expenditure**

An allocation of Rs.70,315,000 had been transferred to 4 capital expenditure votes under FR 66 from the estimated allocation of the Buddhasasana division of the ministry and the entire allocation had not been utilized.

(C) The net provision of Rs.3,270,000 allocated for 6 expenditure votes had not been utilized.

## **2.2 Confirmations to be made by the Chief Accounting Officer**

Although the Chief Accounting Officer should have made confirmations regarding the following matters according to the provisions of Section 38 of the National Audit Act No 19 of 2018, the actions have not been taken accordingly.

(A) The Chief Accounting Officer shall ensure that an effective internal control system is made and maintained for the financial control of the ministry. The effectiveness of the system should be reviewed from time to time and necessary changes should be made accordingly to make the system effective and the reviews should be done in writing and a copy of it should be submitted to the Auditor General. But statements that such reviews were conducted were not submitted to the audit.

(B) The Chief Accounting Officer should ensure that annual and other financial statements are prepared within the required time. In addition, the Chief Accounting Officer should ensure that the annual reports related to the entity being audited are submitted to the parliament. Due to the audit observations mentioned in paragraph 3.1 (a) of the report, those requirements were not fulfilled.

## **2.3 Non-compliance with rules and regulations**

Following non-compliances were observed.

<u>Reference to the rules and regulations</u>	<u>Non-compliance</u>
(A) Chapter XXIV of the Establishments Code of the Democratic Socialist Republic of Sri Lanka	
(i) Sub-section 4.2.5, 4.5, 4.6 and 6.3	The actions had not been taken to recover the loan balance of Rs.167,055 of a retired officer of the Buddhasasana division had been due for more than 03 years and the loan balance of Rs. 128,732 of a retired officer of the Cultural division had been due for more than 17 years.

(ii) Sub-section 4.4	The actions had not been taken to recover the loan balance of Rs.234, 305 due from 3 deceased officers of the cultural division for a period of 1 to 2 years.
(iii) Sub-section 4.5, 4.6 and 6.3	Although the debt balance of 8 officers who were suspended from work in the cultural division, amounting to Rs.483,021 was due for a period of 3 to 5 years, actions were not taken to recover it.
(B) Financial Regulations Code of the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulations 135	<p>(i) The payments of Rs.147,000 per month from 01.12.2021 to 31.12.2022 were made without checking the verification documents related to the cleaning service of the cultural division.</p> <p>(ii) A loan amount of Rs.68,917 was incorrectly paid to a Grade III Development Officer and the actions were not taken to recover the said loan amount.</p>
(ii) Financial Regulations 113(6) and Section 3.1 of the Public Finance Circular No 01/2020 and dated 28th August 2020	The actions were not been taken to recover the debt balance amounting to Rs.220,488 due from three officials of the cultural division who had left the service for more than 05 years.
(C) Paragraph 10.2 of the Public Finance Circular No 02/2020 and dated 28th August 2020 and Guideline No 14 issued by the Department of Public Finance	<p>It was observed that 9 requirements that were stated to be compliant in the annual performance report of the Buddhasasana division were not compliant.</p> <p>Also, it was observed that 3 requirements which were stated to be compliant in the annual performance report of the Cultural division were not compliant.</p>
(D) Section 3.3 of the Public Administration Circular No. 30/2016 dated 29th December 2016	Although the transport service chart should be completed monthly as per Annexure 1 of the circular to identify any adverse changes in fuel usage, the actions were not taken accordingly.

## **2.4 Deposits**

The deposit balance of Buddhasasana Division was Rs.23,240,820 to the date of 31<sup>st</sup> December 2022. The actions were not taken in accordance with Financial Regulation 571 regarding 5 contract deposits amounting to Rs.21,106,115 out of it exceeding 2 years.

## **2.5 Managing bank accounts**

Although the officers who sign checks are required to post bail in accordance with the Government Officers' Bail Ordinance as per the Financial Regulation 880 in maintaining the bank accounts, actions were not taken to collect the bail from relevant officers of the Buddhasasana Division.

## **Operational review**

### **3.1 Performance**

(A) According to Section 12.1 of the State Finance Circular No. 02/2020 dated 28th August 2020, the performance report for the year must be submitted to the Parliament with a copy to Auditor General within 150 days from the end of the financial year. But the performance report of 2021 was submitted to the Parliament on 30th September 2022.

(B) Progress and performance relevant for the annual action plan

- (i) It has been indicated in the annual performance report that a cultural center is to be established in every divisional secretariat division as the cultural center program is the main program implemented by the cultural division. But the cultural centers were not established in the Mullaitivu, Mannar, Kilinochchi districts and the attention has not been paid in this regard in constructing cultural centers in this year too.
- (ii) Many activities included in the action plan have not been notified in detail. Due to this, it was not clear to identify the programs/ projects to be done under those and it could not be determined whether the objectives and targets were achieved.
- (iii) Taking actions to achieve sustainable development goals was indicated as the Goal No 4 in the action plan. The programs were not identified and implemented for evaluating cultural multiplicity making all those who are studying to have knowledge and skills to promote sustainable development.
- (iv) The programs were not identified for Tamil, Muslim and other cultural heritages as targets of strengthening attempts for the preservation, conservation and protection of all the cultural and natural heritages as Target 11.4 of Goal No 11.

(C) Special programs for the social and cultural integration (101-2-5-6-1508)

- (i) A budget allocation of Rs.10,000,000 was arranged to provide financial aids for the cultural promotion programs proposed to be implemented through the cultural centers by this vote. An allocation of Rs.6,560,000 has been transferred to the 101-2-5-9-1409 vote on 19<sup>th</sup> December of 2022. Due to this, the remaining allocation was shown in a less figure under that vote and the financial progress of the performance report was indicated as 100%. But it was observed that providing financial aids for the cultural promotion programs implemented from cultural centers is in a minimum level.
- (ii) Although the performance indicator of relevant vote has been mentioned as the number of cultural promotion programs proposed to be implemented according to the annual action plan, the expected targets were not mentioned. However, the physical progress of the relevant vote was mentioned as 100% in the annual performance report.
- (iii) Although conducting special programs for the social and cultural integration was identified as the activities under this vote, programs with multiplicity representing cultures of the various races were not implemented.

(D) Inter-Public Servant Design Competition (101-02-05-08-1409)

Although calling applications for the Inter-Public Servant Design Competition of 2022 and advertising should have been done under this vote, those activities were not made in the year. But the physical progress of relevant vote was mentioned as 99% in the annual performance report.

(E) Craft Village Program (101-02-05-21-2506)

Any activity out of 3 sub activities under first activity of the Craft Village Program had not been done and an awarding ceremony was conducted for 18 craftsmen, institutions and 12 officers. Accordingly, it was observed that objective of promoting Dumbara Rata Industry for the tourist attraction was not achieved. Although there was not any physical progress due to not implementing relevant activities, the physical progress was indicated as 48% in performance report.

(F) Research activities regarding cultural values and local knowledge (101-02-05-29-2507)

The actions of establishing a research unit and starting a joint research with the University of Peradeniya and preparing national and cultural policies were not completed in the year and those activities were not included in the action plan of 2023. Accordingly, it was observed that the expense of Rs 461,916 paid for the newspaper advertisements regarding the preparation of national and cultural policy has become a waste.



### 3.2 Procurements

#### (A) Obtaining cleaning service for the cultural division of the ministry – 2021/ 2022

The following matters were observed in this regard.

- (i) Although it has been mentioned in the agreement dated 07.03.2022, the cleaning service activities to be done from 01.12.2021 to 30.11.2022 for a monthly fare of Rs.147,000, the cleaning activities were started from 26<sup>th</sup> November 2021.
- (ii) Although the personal details of cleaning employees had to be obtained according to the tender document, those details had not been obtained. There were differences regarding arrival time, departure time and number of employees should be serving in the tender document and agreement.
- (iii) Although a supervisor and 04 cleaning employees had to be employed according to the agreement and tender document, only 2 employees had been served from January of 2022 to 31<sup>st</sup> December 2022 and the supervising had not been done by a supervisor. The conditions for charging fines in such situations were not included in the tender documents and total monthly fare was paid without taking any action against continuous violating of service conditions.
- (iv) The components and materials should be supplied by the supplier for cleaning activities and conditions in regard of usage and supplying materials were not included in the tender document and agreement. The actions were not taken to maintain a register regarding those materials and supervise of those activities.

#### (B) Obtaining cleaning service for the Mahinda Rajapaksha National Tele Cinema Park - 2022/2023

The following matters were observed in this regard

- (i) Although it was approved by the minor procurement committee of the ministry to call tender from registered suppliers of ministry using the market pricing tender method for obtaining cleaning service, a total cost estimate were not prepared and approved for this procurement activity according to the Procurement Guideline 4.3.1 and 4.3.2. Only one registered supplier was a registered supplier among the 5 suppliers that tender calling invitations were sent.
- (ii) Although the maximum monthly fee to be paid as per the 2021/2022 and 2022/2023 service agreements should be Rs.798,000 and Rs.831,000 respectively, on the contrary the overpaid amount was Rs.79,800 and actions were not taken to recover that amount from the responsible officers.

(C) Obtaining cleaning service for the National Performance Art Center

The following matters were observed in this regard

- (i) A total cost estimate was not prepared according to the Procurement Guideline 4.3 and the observations were given by the technical committee considering the value of invoices submitted relevant for last 11 months as the gross estimate.
  - (ii) Although the agreements had to be made with relevant supplier before obtaining cleaning services, the agreements were made in 30<sup>th</sup> September 2022 after a delay of 6 months from 01.04.2022
  - (iii) Although 21 employees had to be employed daily according to the tender documents, it was observed that 6-7 employees (about 32%) were absent daily. Accordingly, actions were not taken to provide a service with good quality by employing destined number of employees and only the payments were reduced for the absent employees.
  - (iv) Although the payments were made as Rs 1400 per day for an employee and Rs 1500 for a supervisor, it was mentioned to reduce Rs.740 for an employee and Rs 840 for a supervisor in the agreement. Due to this, there was a financial loss of Rs 845,460 for the period from April to September in 2022.
- (D) Although the obtaining services should be done according to the provisions of the Procurement Guidelines, the Chief Accountant (National Heritages Division) had directly informed relevant supplier that the decision was made to give the service contract to the supplier of previous year which is Rakna Arakshaka Lanka Limited for obtaining security services for 2022/23.
- (E) Although the recommendations were made regarding the food supplying institutions for the programs conducted by the ministry from a procurement decision, short eats were obtained for a program on 04<sup>th</sup> January 2022 for Rs 134,875 contradictory to it.

### 3.3 Asset management

The following matters were observed in this regard

(A) Construction of the Vidyalkara International Buddhist Conference Hall

The construction of Vidyalkara International Buddhist Conference Hall had to be started in 2005 and it had to be completed on 30<sup>th</sup> September 2017 on a basic estimate of Rs. Mn. 1350 (from Stage 1-5). A cost of Rs. Mn. 1245.18 had been incurred to the date of 31<sup>st</sup> December 2021 for the construction works till Stage 5. It has been mentioned that the construction works were completed in this performance report and relevant expenses were not made in 2022. The matters observed in on-site inspection held on 29<sup>th</sup> November 2022 are as follows.

- (i) Due the faults of the foundation, the front and rear staircases were sunk and their tiles were removed similar to the main building and the walls associated with the access staircase were cracked. The sandbags were packed on the connected steps to measure the maximum amount of subsidence.
  - (ii) Water was leaking into the building from outside and water was leaking in room with the central air conditioning system. At the place where the water tanks were installed, various plants were grown on the dampness and there was moss in several places.
  - (iii) On the top floor of the building, the plaster layers of the lintels were peeling off and the walls and ceiling of the entrance were made dirty by the birds.
  - (iv) It was observed that fungus had formed on the seats installed in the main auditorium and the curtains installed were dirty and some curtains were piled on the floor in an unsafe condition.
  - (v) It was observed that the fire extinguishers installed in the building were expired on 10.11.2019.
  - (vi) The premises where the building was located was overgrown with wild plants and various types of vines had also grown to the building.
  - (vii) However, the conference hall building remained idle to the date of this report.
- (B) The car bearing No 18-4263 belonging to the Buddhasasana division of the ministry was decaying in the Mahanayake Charikarama premises since 2019 or earlier.
- (C) Although the problems regarding registered ownership of the vehicles owned by the government should be solved before 31<sup>st</sup> March 2019 according to the Asset Management Circular No 03/2018 dated 10.10.2018, actions were not taken to take over the ownership of the 3 vehicles bearing No KU-1910, CAM-5384 and 32-5805.
- (D) The vehicles bearing No 301-4103, QY-1829 and 18-7052 belonging to the Cultural division were parked insecurely in a car park of Urban Development Authority located in Battaramulla area and the actions were not taken according to the Public Finance Circular No 01/2020(II) dated 28.08.2020 regarding these vehicles.
- (E) The Mahinda Rajapaksha Tele Cinema Park in Ranminithenna, Thissamaharama that was under the Ministry of Mass Media had been vested to the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion from the special gazette No 2187/27 and dated 09<sup>th</sup> August 2020. Accordingly, 9 vehicles were attached to the Ranminithenna Park from the letter No MMI/05/08/16 dated 04<sup>th</sup> December 2020 of the additional secretary to the Ministry of Mass Media.

The following matters were observed in this regard

- (i) Although the actions should be taken under the criteria mentioned in the Section 8 of Part II of the Public Finance Circular No 01/2020 dated on 28<sup>th</sup> August 2020 in vesting and transferring assets between the ministries.
- (ii) 4 vehicles out of 9 relevant vehicles had been vested to the Secretary of the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion by the Ministry of Mass Media and the actions were not taken to legally take over the remaining vehicles.
- (iii) Although the accepting relevant vehicles should be done by the relevant ministry, it was done by the Acting Director General of the Mahinda Rajapaksha Tele Cinema Park. As the Mahinda Rajapaksha Tele Cinema Park is not a formally established institution and the position of Director General of it also a temporary post, it was observed that accepting vehicles was not legal.

(F) 7 quarters were being used as residence of officers and other 3 quarters were being used for other requirements out of the 10 quarters owned by the Gramodaya Janakala Kendraya to the date of 31<sup>st</sup> December 2022. The following matters were observed in this regard

- (i) Although all the government houses should be classified as sub-registered houses or public service houses according to the Section 1 of Chapter XIX of the Establishment Code, houses owned by the Janakala Kendraya were not classified accordingly.
- (ii) Although the permission of the secretary should be obtained to charge a certain house rent instead of charging a percentage from the salary of an officer, if the charging house rent according to the subsection 5.6 of Chapter XIX of the Establishment Code is considerably higher than fair economic rent value of the relevant house, actions were not taken accordingly.
- (iii) Apart from the houses allocated to a post, the lease period of all the quarters ends in 5 years and when handing over the quarters to the officials, the agreement should be made with the relevant officials according to the conditions mentioned in the Chapter XIX of the Establishment Code according to the Subsection 60.1 of Chapter XIX of the Establishment Code. According to the Government Quarters (Recovery of Possession) Act No 7 of 1969 amended by the Act No 03 of 1971 and No 40 of 1974, officers should be removed from the quarters if they did not move away. However, the actions were not taken accordingly regarding an officer who had rejected to make such agreements.
- (v) Although it has been informed to audit that one house was being used for music studies, the Director of Gramodaya Janakala Kendraya had made a request to the secretary of Ministry of Buddhasasana, Religious and Cultural Affairs to give it a suitable officer to prevent it from being decayed due to being under the threat of insects such as termites because of being closed out of use.

### **3.4 Bailing of government officers**

The actions were not taken to charge bails from 25 officers of the Buddhasasana division of the ministry as per Authority 612 of the Bail Ordinance according to Financial Regulation 880 of the Democratic Socialist Republic of Sri Lanka.

### **3.5 Management weaknesses**

#### **(A) Dambadiva pilgrimage tourist registration and providing guidelines**

- (i) Although the opportunities such as providing facilities to obtain gratis visa for pilgrims, facility of obtaining passport and providing more protection to pilgrims are given by registering Dambadiva pilgrimage organizers in the ministry, formal awareness programs were not implemented in the ministry to acknowledge the pilgrims and organizers regarding those facilities. Furthermore, the follow-ups were not done to search whether the profit of gratis visa was given to the pilgrims.
- (ii) It was requested by the Additional Secretary (Administration) from the Ministry of Health, Nutrition & Indigenous Medicine to prepare a guideline with health instructions due to incidents such as continuous health problems faced by pilgrims and even several deaths. Accordingly, a relevant guideline was prepared and submitted to the ministry by the Health Promotion Bureau. However, it could not be confirmed that it was given to all the pilgrimage organizers in the audit and relevant follow-ups were also not done.
- (iii) The inspections were not done by the ministry in regard of shortcomings happening to the pilgrims by the registered organizers. Although 29 complains were received regarding various difficulties and injustices happened to the pilgrims from organizers and 2 complains were received from pilgrimage organizers, inspections were not carried by the ministry in this regard.

#### **(B) Inspection of Rajarata Circuit House**

- (i) The concrete floor of the Rajarata Circuit House was cracked and it was needed to make repairs regarding the electric installations of the driver lodge building. Although there was a difficulty in entering the vehicles due to damages happened by the rainwater to the entrance of the circuit house, actions were not taken to repair it till now.
- (ii) In addition to the reservation charges of the circuit house, a bed sheet charge of Rs 50 per guest bed was charged by the guardian of the circuit house and a formal receipt has not been issued as per Financial Regulation 168 (1) and (2).
- (iii) Although the collected government money should be remitted daily or as early as possible according to the Financial Regulation 177, the actions were not taken to give even a petty cash imprest to the circuit house. Due to this, sometimes other expenses were incurred by the bed sheet charges.

- (C) It could not be confirmed about the accuracy of the balance in the audit due to dancing costumes were not kept in the stores formally and Rs.4,429,800 was spent for the costumes by the cultural division of the ministry for the Independence Day. Furthermore, it was observed that the costumes are kept idle without attention being paid for generating revenue from giving them to external institutions for alternative circumstances.
- (D) The Mahinda Rajapaksha National Tele Cinema Park constructed in a land of 235 Acres in Ranminithenna area of Tissamaharama has been opened on 30<sup>th</sup> March 2010 and it has not been established as a formal institution. A cabinet memorandum under the subject of “Making the Mahinda Rajapaksha National Tele Cinema Park a company owned by the government” had been submitted on 31<sup>st</sup> January 2013 by the then Minister of Mass Media. The following matters were observed in this regard
- (i) The Ministry of Mass Media was named as the institution that should be implementing the relevant cabinet decision. But the cabinet decision had not been implemented by that ministry or the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion.
  - (ii) The Mahinda Rajapaksha National Tele Cinema Park is located in a government land and it had been vested under several special conditions to the authorized officer of the Ministry of Mass Media when it was under that ministry. It was still in the name of the authorized officer of that ministry to the date of this report. Although it has been more than 2 years since the land was vested to the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion, the actions were not taken to take over the relevant land to the ministry.
- (E) The following observations are made regarding the operational activities and performance of the Gramodaya Janakala Kendraya
- (i) Although it has been recommended to take necessary steps to maintain the Gramodaya Janakala Kendraya under the Department of Cultural Affairs according to the cabinet decision No AMP/22/1294/620/007 and dated 13<sup>th</sup> September 2022, it has been implemented under the Ministry of Buddhasasana, Religious and Cultural Affairs without being implemented as a project under the Department of Cultural Affairs to the date of audit.
  - (ii) Although a total expenditure of Rs.26,365,301 had been incurred for the Gramodaya Janakala Kendraya during last previous 3 years, a less amount of 112 students had been participated in the courses during that period. It was observed that strategies were not implemented to increase the number of students participating for the courses.
  - (iii) When it is required to revise the number of approved employees as the timely needs, it should be approved from the Department of Management Services after identifying minimum number of posts for providing a more efficient and effective service according to the Subsection 1(vii) of the Management Service Circular No 02/2020 and dated 26<sup>th</sup> October 2020. But a post of a Manager and 2 posts of

Theatre Assistant had been maintained as approved cadre of the Janakala Kendraya which is without a theatre and those were not revised by the Department of Management Services

(F) The following observations are made regarding the operational activities of the National Performance Art Center.

- (i) The Nelum Pokuna Theatre has been managed by the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion under the Ministry of Buddhasasana, Religious & Cultural Affairs. Then it was taken under the Ministry of Buddhasasana, Religious & Cultural Affairs from the extra ordinary gazette No 2289/49 dated 22<sup>nd</sup> July 2022. However, it was observed that the theatre has not been formally established by the said ministry to the date of 31<sup>st</sup> December 2022.
- (ii) Although actions should be taken to make a revenue head for the revenue of the theatre according to the letter No SA/AMP/Deposit/Transfer dated on 09<sup>th</sup> January 2020 of Director General of Public Accounts, the necessary steps were not taken to the date of 31<sup>st</sup> December 2022 in this regard.
- (iii) Although the institutions that had not increased various charges for providing services according to Paragraph 5.1 of the Public Finance Circular No 01/2020 dated 28<sup>th</sup> August 2020 should take actions to increase those charges by 15% or more after obtaining approval of the secretary to the line ministry, the necessary steps were not taken to revise the charges from the ministry in 2020, 2021 and 2022.
- (iv) The payments were charged on discounted prices only from some parties in providing theater on rental basis and the treasury approval was not obtained for charging such discounted prices.
- (v) An agreement has been made into with the respective rent-buying parties for providing the theater on rental basis and the signing of the agreement on behalf of the first party of the agreement was done by the theater reservation officer and the chief administrative officer of the theater. The agreement could not be considered as legally valid as the theater was not established as a formal legal entity.
- (vi) According to Financial Regulation 3(1) all the functions of the government should be determined previously and indicated in the plans and programs. But the expenditure related to the theater was not planned in this way and the expenditure was not included in the annual estimate and the approval of Parliament was not taken.
- vii) Payments for the electricity bills should be made within 15 days of receipt of the bill for a particular month. The bill also stated that a monthly interest of

1.20% will be charged on the outstanding bill value for the late payments from 16th day. Due to this, in addition to the payments for the electricity consumed in 2022, an additional amount of Rs.460,419 was paid as a surcharge. It was observed that actions should be taken in accordance with Financial Regulations 156 and 210(2) in this regard

(viii) The following facts were observed regarding rent and electricity charges charged for providing services to transmission antennas maintained by three private communication agencies in the Centre.

- Although the agreements made with 2 private communication institutions that operate the transmission antennas had expired by 31st December 2022, new agreements have not been made. Due to this, the theater had lost the opportunity to revise the prices and earn more income.
- According to the agreement, the tax rent should be paid on the 10th of every month. But the said communication agencies had not paid the installments properly according to the monthly income reports of the theater. Late payment penalties could not have been levied as there was no penalty mentioned for the late payments of rent at the time of entering into the agreements.
- According to the agreements between the theater and each communication institution, the expenses for the electricity used to maintain the transmission antennas must be paid by those institutions to the theater and the theater must settle the related bills. Nevertheless, an amount of Rs.1,255,465 need to be charged for the year 2021 and 2022 was remaining as the said institutions had not paid the electricity bills properly

(ix) It was observed that a restaurant is maintained by the army using an area of about 400 square feet in the center premises and no rent has been collected from the relevant army. The relevant army informed the audit that since the restaurant was operated on a welfare basis and the activities of the canteen were maintained separately from the activities of the theater, no rent was paid for the premises. Nevertheless, it was observed that since the relevant land premises have a very high economic value and as the cleaning charges, electricity bills, water bills etc. related to the said premises are paid by the theater itself, a rent should be charged based on the appraised value.

(G) The following observations are made regarding the Inter Statutory Board for the Protection of Kandyan Heritage

(i) It was observed that it is not required to maintain a separate project to protect Kandyan heritage as the other institutions are existing for implementing many projects carried by the Inter Statutory Board for the Protection of Kandyan Heritage



- (ii) The actions were taken by the ministry to obtain a building located in area of the Kandy municipal council on rental basis for the office premises of the Inter Statutory Board for the Protection of Kandyan Heritage. The actions were not taken to charge the amount for installations and constructions of Rs 6,194,607 done by the ministry in the property on the estimated value at the end of the lease agreement and the actions were not taken to include those conditions to the new lease agreement.
- (H) The following observations are made regarding the Cultural Conservation & Construction (PVT) Ltd which is fully owned by the ministry
- (i) The financial statements relevant for 2018/2019, 2019/2020, 2020/2021, 2021/2022 financial years of the Cultural Conservation & Construction (PVT) Ltd that was registered with the full ownership to the ministry with the objective of constructions and maintenance works of the Cultural Ministry and institutions under it to be done efficiently, were not submitted to the Auditor General.
  - (ii) As the operations of the company are completely inactive now, it was requested to liquidate the company on 05<sup>th</sup> July 2021 from the Secretary to the Prime Minister. But the liquidation process has not been implemented to the date of this report.

## **4. Good governance**

### **4.1 Internal audit**

- (A) The comments were not submitted regarding 7 audit queries that were directed to the Secretary of the ministry in 2021 and 2022 from the Internal Auditor of the ministry according to the 40(1) and 40(3) sections of the National Audit Act No 19 of 2018.
- (B) Although it should be discussed with the Auditor General as mentioned in Financial Regulation 134(2) in preparing internal audit plan according to the Section 6 of the Management Audit Circular No DMA/01-2019 dated on 12<sup>th</sup> January 2019, actions were not taken accordingly.
- (C) Although there was a staff of nearly 1000 and 208 cultural centers implemented, the approved position of Internal Auditor was vacant for several years.

## 5. Human resource management

The following matters were observed in this regard

- (A) The approved cadre of the Buddhasasana division of the ministry is 219 and it has an actual staff of 164. There were 55 vacancies to the date of 31<sup>st</sup> December 2022 and a director post, 2 positions of Engineer and Assistant Engineer and 3 Assistant Secretary posts were vacant out of it. In addition, it is observed that there is an effect for the performance of the ministry from not filling the vacancies of 13 Development Officers, 12 Development Assistants, 9 Management Service Officers and 7 Drivers.
- (B) Although 201 Assistant Cultural Promotion Officers are approved for the Cultural division, actual number was 133 and there were 68 vacancies which means 34%. Although 141 Development Officers are approved for the Cultural division, actual number was 187 and there were 46 vacancies which means 33%.
- (C) Although the ministry had 208 cultural centers, 297 center watchmen were employed and this surplus was reported due to the approval given as private to the holder only for 104 watchmen by the Department of Management Services on 10th December 2020. According to the audit inspections the ministry had not taken actions to effectively receive the service of this excess of 89 watchmen. Although it was pointed out the importance of using finger print machines for the employees of these centers from the audit reports of 2021, actions were not taken by the ministry in this regard.
- (D) Although a post of Office Employee was not approved for the Mahinda Rajapaksha Tele Cinema Park, 2 individuals were serving in that post to the date of 31<sup>st</sup> December 2022.

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

## Chapter 04 - Performance Indicator

### 4.1 Performance Indicators of the Institute (Based on Action Plan)

Specific Indicators	As a Percentage (%) of the expected output		
	100-90 %	75-89 %	50-74 %
1. Extent of the improvement of facilities in sacred areas.	√	-	-
2. Extent of the improvement of physical infrastructure facilities in temples.	√	-	-
3. Extent of the socially economically and spiritually empowered villages.	√	-	-
4. Extent of the completing constructions of the Palkeleke Performance Training Center attached to the Temple of the Sacred Tooth Relic	√	-	-
5. Construction of the Vidyalankara International Buddhist Conference Hall	√	-	-
6. Samanera and Upasampada Bhikku Training	-	√	-
7. Extent of the completing construction works of the Dhamma school building at the St. Sebastian's Church in Katuwapitiya	-	-	√

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

### 5.1 Identified respective Sustainable Development Goals

Goal /Objective	Targets	Indicators of the Achievements	Percentage of the achievement till now (%)		
			0-49 (%)	50-74 (%)	75-100 (%)
1. The preservation and development of the sacred areas	Improving physical/ infrastructure facilities in sacred areas	Extent of the improvement of facilities in sacred areas	-	-	✓
2. Minimizing the physical defects existing in temples	Improving the physical infrastructure facilities in temples	Extent of the improvement of physical infrastructure facilities in temples	-	-	✓
3. Making perfect people socially economically and spiritually	Creating socially economically and spiritually empowered villages	Extent of the socially economically and spiritually empowered villages	-	-	✓
4. Preparing a training place for the craftsmen	Construction of the Palkele Performance Training Center attached to the Temple of Sacred Tooth Relic	Extent of the completing constructions	-	-	✓
5. Making the bhikkus fully knowledgeable	Samanera & Upasampada Bhikku Training	Number of Bhikkus being trained annually	-	-	✓
6. Providing facilities to propagate Theravada Buddhism in national and international levels.	Construction of the Vidyalkara International Buddhist Conference Hall (Stage 5)	Extent of completing construction works	-	-	✓
7. Making the spiritually perfect children	Completing construction works of the Dhamma school building at the St. Sebastian's Church in Katuwapitiya	Extent of the improvement of physical infrastructure facilities in Dhamma School	-	✓	-

## **5.2 Achievements and challenges of the Sustainable Development Goals**

This ministry directly contributes for achieving the 16th development goal of establishing combined institutions with effective accountability and providing access to all for the peaceful and combined social promotion for sustainable development, among the sustainable development goals.

Accordingly, a Dhamma School system is being implemented in temples on Sundays for the Buddhist religious education to make an effective and disciplined child society. The obstacles for improving Dhamma knowledge in child society are the reservation of limited allocation for infrastructure facilities in Dhamma Schools, having to implement Dhamma School system only with the volunteer teachers and lack of child attendance due to other tuition classes being held on Sundays for children.

Although the Buddhists that make up about 72% from the total population have spread in the island, there are very few or no Bhikkus in some temples in difficult areas. This also has become an obstacle to provide the religious services for the people.

The actions are being taken to make spiritual development in people through the Punyagrama Program. But it's not enough to make a development in all the fields and it requires the assistance of other institutions too.

The problems were occurred for conducting religious co-existence programs, drug prevention programs and spiritual development programs under the Punyagrama program because of the reasons such as shortage of fuel and rising prices of building materials due to the economic crisis in the country.

Nevertheless, the actions were taken to achieve the destined targets in 2022 by utilizing the existing resources in optimum level and it is proven by the higher percentage of physical progress of the projects.

## **Chapter 06 - Human Resource Profile**

### **6.1 Cadre Management (To the date of 31.12.2022)**

	<b>Approved Cadre</b>	<b>Existing Cadre</b>	<b>Vacancies</b>
Senior	21	15	06
Tertiary	05	04	01
Secondary	143	104	39
Primary	50	41	09

### **6.2 Effects of the Shortage or excess in human resources for the performance**

As there are 13 vacancies from the posts approved as personal to the officer among the secondary grade posts, the Department of Management Services has been informed to suppress those posts. A majority of the remaining vacancies in that grade are vacancies of the Development Officer and Management Service Officer services. Nevertheless, the staff is being used at the optimum level to achieve the objectives of the organization.

### 6.3 Human resource development

Serial No	Name of the program	No. of employees trained	Duration of the program	Total investment (Rs.000)		Nature of the program	Output/ Knowledge acquired
				Local (Rs.)	Foreign (Rs.)		
1.	Office systems training I	30 officers	04 hours per day	15.78	-	Local	Enhance ment of knowledg e/ attitude of officers  Improve ment of the efficiency of officers
2.	Office systems training II	30 officers	04 hours per day	24.81	-	Local	
3.	Entertainment music program	160 officers	-	-	-	Local	
4.	Establishment Code and Financial Regulations - I	25 officers	One day	26.458	-	Local	
5.	Establishment Code and Financial Regulations - II	35 officers	One day	27.626	-	Local	
6.	Project observation training program	Staff officers and heads of the departments	One day	85.343	-	Local	
7.	Annual membership fees paid to the Institute of Government Accounts and Finance	1 officer	-	10	-	Local	

8.	Vehicle maintenance training program	3 officers	One day	15	-	Local	Enhance ment of knowledg e/ attitude of officers
9.	Filing	1 officer	One day	5	-	Local	
10.	Training program in regard of formally maintaining a rest house	3 officers	One day	13.395	-	Local	
11.	Training in regard of computer hardware	25 officers	One day	82.590	-	Local	Improve ment of the efficiency of officers
12.	Effectively maintaining a personal file	5 officers	One day	25	-	Local	
13.	Lecture on practical strategies of the ministry	130 officers	One day	25.270	-	Local	

Commonly knowledge and attitudes are improved through training and the performance of the institution is increased through the promptly completing work of the public and focus of the staff on performing other duties efficiently and effectively.



## 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	√		
1.2	Advance to public officers account	√		
1.3	Trading and Manufacturing Advance Accounts	Not relevant		
1.4	Stores Advance Accounts	Not relevant		
1.5	Special Advance Accounts	Not relevant		
1.6	Others	Not relevant		
<b>2</b>	<b>Maintenance of books and registers</b>			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	√		
2.2	Personal emoluments register/Personal emoluments cards has been maintained and updated	√		
2.3	Register of Audit queries has been maintained and updated	√		
2.4	Register of internal Audit reports has been maintained and updated	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	√		
2.6	Register of checks and money orders have been maintained and updated	√		
2.7	Inventory register has been maintained and updated	√		
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	√		
2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated	√		
<b>3</b>	<b>Delegation of functions for financial control (FR 135)</b>			
3.1	Delegation of powers regarding financial powers within the institution	√		
3.2	Notification within the institution about the transfer of financial powers	√		
3.3	The Financial authority has been delegated in such manner so as to pass each transaction through two or more officers	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
3.4	The control has been adhered to the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	√		
<b>4</b>	<b>Preparation of Annual Plans</b>			
4.1	The annual action plan has been prepared	√		
4.2	The annual procurement plan has been prepared	√		
4.3	The annual Inter Audit plan has been prepared	√		
4.4	The annual estimate has been prepared and submitted to the National Budget Development (NBD ) on due date	√		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on due date	√		
<b>5</b>	<b>Audit queries</b>			
5.1	All the audit queries have been replied within the specified date by the Auditor General	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<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/1-2019	√		
6.2	All the internal audit reports should be replied within one month	×	There is a delay in receiving replies from some institutions and in some cases.	Achieving targets through the continuous awareness and audit management committee meetings
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	√		
6.4	Al the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	√		
<b>7</b>	<b>Audit and management committee</b>			
7.1	Minimum 04 Audit and Management Committees have been held in the relevant year as per the DMA Circular 1-2019	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>8</b>	<b>Asset Management</b>			
8.1	The information about purchases of assets and disposals were submitted to the Comptroller General's Office in terms of paragraph 07 of the Asset Management Circular No.01/2017	√		
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	√		
8.3	The board of survey has been conducted and submission of the relevant reports to the Auditor General on due date in terms of Public Finance Circular No.01/2020	√		
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	√		
8.5	The disposal of condemn articles has been carried out according to the terms of FR772	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>9</b>	<b>Vehicle Management</b>			
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	√		
9.2	The condemned vehicles have been disposed within a period of less than 6 months after condemning	√		
9.3	The vehicle logbooks have been maintained and updated	√		
9.4	The actions have been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	√		
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. 2016/30 dated on 29.12.2016	√		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>10</b>	<b>Management of Bank Accounts</b>			
10.1	The bank reconciliation statements have been prepared, certified and submitted for audit on the due date	√		
10.2	The dormant accounts that existed in the year under review or since previous years have been settled	√		
10.3	The actions have 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. Those balances have been settled within one month	√		
<b>11</b>	<b>Utilization of Provisions</b>			
11.1	The provisions allocated have been spent without exceeding the limit	√		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	√		
<b>12</b>	<b>Advances to Public Officers Account</b>			
12.1	Have been compliant with the limits	√		
12.2	A time analysis have been carried out on the loans in arrears	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
12.3	The loan balances in arrears for over one year have been settled	√		
<b>13</b>	<b>General Deposit Account</b>			
13.1	The actions have been taken as per F.R. 571 in relation to disposal of lapsed deposits	√		
13.2	The control register for general deposits has been updated and maintained	√		
<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 the Department of Treasury Operations.	√		
14.2	The ad-hoc sub imprests are issued as per F.R.371 settled within one month from the completion of the task	√		
14.3	The ad-hoe sub imprests have been issued as not exceeding the limit approved in F.R.371	√		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	√		



No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>15</b>	<b>Revenue Account</b>			
15.1	The refunds from the revenue have been made in terms of the regulations	Not relevant		
15.2	The revenue collection have been directly credited to the revenue account without making credited to the deposit account	Not relevant		
15.3	Reports of arrears of revenue forwarded to the Auditor General in terms of FR 176	Not relevant		
<b>16</b>	<b>Human Resource Management</b>			
16.1	The staff has been maintained within the approved cadre	√		
16.2	All the members of the staff have been issued a duty list in writing	√		
16.3	All the reports have been submitted to the Department of Management Services in terms of the MSD Circular No.04/2017 dated on 20.09.2017	√		
<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 has been maintained and updated in terms of Right To Information Act and Regulations.	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
17.2	Information about the institution has been provided to the public by its Website and it has been facilitated to appreciate/ complain to public in regard of the institution by this website or alternative measures.	√		
17.3	Bi-annual or annual reports have been submitted as per section 08 and 10 of the Right to Information Act	√		
<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 05/2018 and 05/2018 (1) of Ministry of Public Administration and Management	√		
18.2	A methodology has been prepared by the institution in order to monitor and evaluate the formulation and the implementation of Citizens charter/Citizens client's charter as per paragraph 2.3 of that circular	√		
<b>19</b>	<b>Complement of the Human Resource Plan</b>			
19.1	A human resource plan has been prepared based on the format in Annexure 02 of Public Administration Circular No.02/2018 dated on 24.01.2018	√		

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
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	√		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	√		
19.4	A senior officer was appointed and assigned to the responsibilities of preparing the human resource development plan, Developing capacity building programs and conducting skill development programs as per paragraph No. 6.5 of the aforesaid circular.	√		
<b>20</b>	<b>Responses to the Audit Paragraphs</b>			
20.1	The Shortcomings pointed out in the audit paragraphs issued by Auditor General for the previous years have been rectified.	√		

# **Cultural Affairs Division**

## **Chapter 01-Institutional Profile/Executive Summary**

### **1.1 Introduction**

The Ministry of Cultural affairs is committed to fulfil the noble task of creating a unique Sri Lankan Nation, taking full responsibility for preserving and protecting the arrogant heritage of Sri Lanka, nurturing Literature and Art. Accordingly we, as the Cultural Affairs Division is playing a vital role in bringing country into a sustainably developed Sri Lanka with virtuous and sensitive people based on the Sustainable Development Program and the National Policy of Vistas of prosperity and splendour. Accordingly, this part includes the performance of the Cultural Affairs Division among the functions of the Ministry in the year 2022.

### **1.2 Vision, Mission and Objectives**

#### **Vision**

A Sustainably Developed Sri Lanka

#### **Mission**

Formulation and implementation of policies and programs required for the in-situ and ex-situ conservation of cultural and archaeological heritage, conservation of films/movies, drama and theater, intangible and tangible heritage, government records and conservation, promotion and propagation of Sri Lankan Cultural elements

#### **Objectives**

The objectives have been identified considering the Sri Lankan Culture as the main instrument that directs people's behavior to achieve targets of all programmes introduced to bring prosperity to the nation.

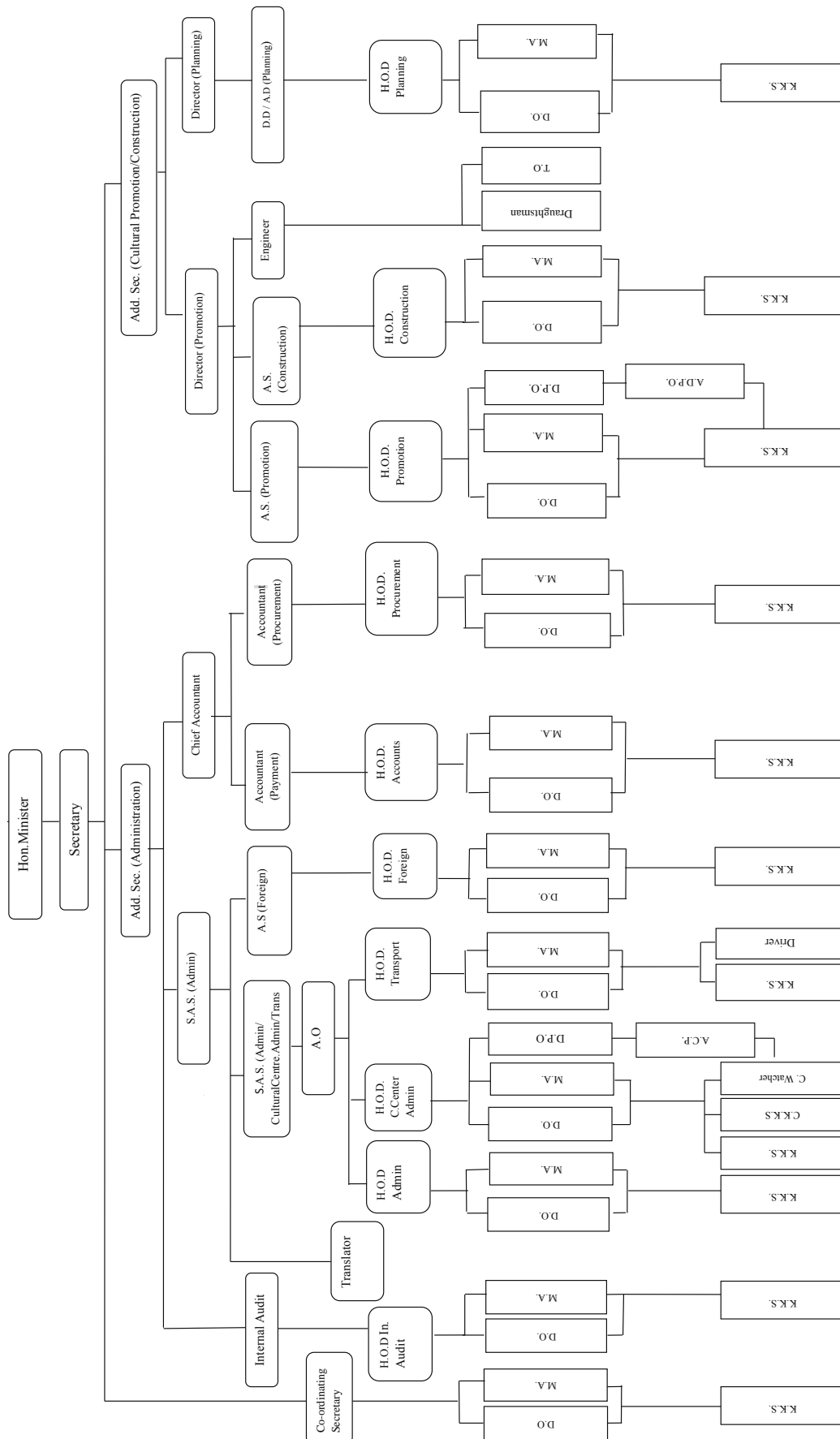
- To build a positive cultural environment that would help to direct people themselves in a manner that would successfully accomplish the general national development policy of the country.

- To forge ahead as a country with a great culture consisting of many sub-cultures while accepting the multi-nationalism and preserving the identity of respective sub-cultures. To promote cultural diversity and thereby to prevent harm caused to sustainable cultural items through various forces.
- To pave the path to make the cultural shape in lives of public through the conservation, maintenance and usage of cultural heritage.
- To motivate people to identify positive cultural characteristics and thereby to promote a culture with distinct Sri Lankan identity.
- To help people in identifying themselves as the resources with the capacity to recognize external and internal factors causing cultural downfall and with the ability to control these factors.
- To Empower society to create and sustain a generation of creative, talented, collective, self-motivated people who are championing patriotic thinking to meet global and future challenges

### **1.3 Main Functions**

- Adoption of necessary measures for the advancement of all aspects of the national culture of Sri Lanka.
- Maintenance of cultural relationship with foreign countries.
- Extension of cooperation required for the improvement of culture-based tourism programmes as not to damage the cultural and archaeological heritages
- Identification of trends to utilize cultural contribution in creating harmony among communities and taking necessary action to implement them
- Take necessary measures for the conservation of Historical, Archaeological and Cultural Heritages

- Take necessary measures for the promotion of modern and traditional pieces of Arts and for the encouragement of Artistes
- Identification and implementation of relevant measures for the advancement of Drama, Music and Dancing fields
- Systematic management and conservation of state documents
- Conducting a study and restructuring the Central Cultural Fund
- Provide public services under the scope of the ministry in an efficient and conducive manner.
- Reforming all strategies and processes to ensure that the ministry accomplishes its role by eradicating waste and corruption utilizing modern management methods and technology.
- Supervision of all the subjects entrusted with the institutions such as Department of Cultural Affairs, Department of National Museum, Department of National Archives, S.W.R.D. Bandaranaike Memorial International Conference Hall, and J.R. Jayewardene Centre.



## **1.5 Departments / Major Divisions of the Department under the Cultural Affairs Division of the Ministry**

**I.**



### **Department of Cultural Affairs**

The Department carries out the functions of composing and implementation of programmes for preservation, promotion and dissemination of literary arts and cultural affairs with Sri Lankan identity, with the objective of building the Sri Lankan culture in order to get fulfilled the unique aspiration of making spiritually developed and sensitive Sri Lankan people.

#### **A. Institutions which are governed under the Department of Cultural Affairs**

- National Art Gallery and John de Silva Memorial Theater
- Independence Building
- Mahavamsa (The Great Chronicle) Compilation Office
- Dictionary Office
- Encyclopedia Office
- Folk Music Conservation Unit
- Ediriweera Sarachchandra Drama Training School
- Walisingha Harischandra Museum and Cultural Center
- National Art Institute - Kundasale, Kandy
- Uthuru Dakunu Mithuru Sevana – Mihintale
- Book Store and Book Stall
- State Dance Ensemble and State Music Ensemble

#### **Other functions conducted by the Department**

- Organization of state festivals / ceremonies to promote cultural, art and literary activities and implementation of programs for the welfare of artistes
- Launching special programs and projects to promote cultural, arts and literary activities
- Implementation of staff training programs



## II.



## Department of National Museums

The Department of National Museums Established in the year 1877, conserves, propagates and promotes the National Heritage for a prosperous future as well as the cultural and natural heritage are conserves scientifically and systematically and presents for the evaluation, education and appreciation of the general public.

### Main Divisions of the Department of National Museums

- National Museums established throughout the country (10 )
- Anthropology Division
- Ethnology Division
- Geology Division
- Zoology Division
- Entomology Division
- Botany Division
- Conservation Division
- Library
- Education and Publication Division

## III. Department of National Archives

The Department of National Archives carried out the functions of implementation of the National Archives Law and related laws and regulations for the proper management and preservation of public records as a part of the cultural heritage, the incorporation of public documents and unique personal documents for permanent preservation, accrue the newspapers and publications to the relevant legal deposit and facilitates the retrieval of information from deposited documents for public administration and public research.

### Main Divisions of the Department of National Archives

- Incorporation of Government Documents
- Exhibition
- Registration of Books and Newspapers
- Preservation of Documents
- Micro Photographing of Newspapers
- Expansion of Archives Building
- Document Management Project
- Research Division
- Public Relations Division

#### **IV. Arts Council Of Sri Lanka**

The main functions of the Arts Council of Sri Lanka can be listed as follows. Set up subcommittees to promote, conserve, and develop artistic activities, and offer direction and guidance to them, Organize island-wide activities by literature, drama, music, dancing and art committees, Introduce artists to national level evaluations in order to establish them at the highest levels in their particular disciplines, Improve the status of fine arts, Uplift Sri Lanka's unique arts and crafts industries, Work in contact with other departments/institutions/voluntary organizations related to art activities and Create an appropriate cultural environment to establish a society rich of values.

### **1.6 Institutions / Funds under the Ministry**

#### **I. S. W. R. D. Bandaranaike National Memorial Foundation**

The Bandaranaike National Memorial Foundation was established on February 4, 1975 as a Foundation in order to perpetuate the memory of late Mr. S.W.R.D. Bandaranaike. The Foundation has been empowered by an Act of Parliament No. 02 of 1975 and the Amendments of 1981 and 1983. With the vision of becoming the premier festival and exhibition center in the South Asia, maintaining a unique position in the organization by innovations, brand enhancements, physical resources and

human capital improvement with modern technique has been a primary role. Three main components are operative under this foundation;

- The Bandaranaike Memorial International Conference Hall (BMICH) Constructed for Non-aligned Summit in 1976 and performs as the leading facilitator for every national and international conference in the country.
- Bandaranaike Center for International Studies - International Relations and Language Courses are implemented.
- Museums – there are two museums namely S.W.R.D Bandaranaike Museum and Sirimavo Bandaranaike Museum.

II.



### **J. R. Jayewardene Centre**

The Jayewardene Center is a statutory body established by Act of Parliament No. 77 of 1988 on a concept of President Junius Richard Jayewardene, the first Executive President of Sri Lanka. This center houses a library, a museum, a presidential archive and a Japanese museum. Mr. Jayewardene's personal library collection, the documents related to his political career, documents and reports from the Presidential Secretariat and the gifts he received during his tenure have been deposited in its museum. This center is open to the public and carrying out variety of social service activities at present.

## **1.7 Information on Foreign Funded projects**

Foreign Funded projects have not been operated in the year 2022 through the Cultural Affairs Division.

## Chapter 02 - Progress and Outlook

The Cultural Center Program is a flagship program under the Cultural Affairs Division. Under this, efforts have been made to establish a "Cultural Center" at the Divisional Secretariat Division level with the aim of establishing theater studios, library facilities and a theater with modern facilities to hone the artistic skills of children and artists scattered all over the island. This is a formal mechanism that preserves traditional performing arts and classical cultural elements, promotes a culture nourished by them and contributes to bringing these cultural elements to the general public.

**Basic information on Cultural Centres**

Province	District	No. of Divisional Secretary's Divisions	No. of Cultural Centres established and operative.	No. of Cultural Centres to be opened.	No. of new Cultural Centres where the constructions in progress
<b>Central</b>	Kandy	20	15	-	-
	Matale	11	11	-	-
	Nuwara Eliya	05	04	-	-
<b>Eastern</b>	Ampara	20	07	04	01
	Batticaloa	14	06	-	-
	Trincomalee	11	06	-	-
<b>North Central</b>	Anuradhapura	22	13	01	01
	Polonnaruwa	07	06	-	-
<b>Northern</b>	Jaffna	15	10	-	-
	Kilinochchi	04	-	-	-
	Mannar	05	-	-	-
	Mulativu	06	-	-	-
	Vavuniya	04	02	-	-
<b>North Western</b>	Kurunegala	30	18	04	02
	Puttalm	16	08	02	-
<b>Sabaragamuwa</b>	Kegalle	11	09	-	-
	Ratnapura	17	08	-	-
<b>Southern</b>	Galle	19	14	-	-
	Hambantota	12	07	-	-
	Matara	16	16	-	-
<b>Uva</b>	Badulla	15	13	-	-
	Moneragala	11	07	01	-

<b>Western</b>	Colombo	13	07	-	-
	Matale	13	09	01	-
	Nuwara Eliya	14	12	01	-
	Ampara	<b>331</b>	<b>208</b>	<b>14</b>	<b>04</b>

### **Basic Services Offered by Cultural Centers**

#### **Conducting Training Courses**

Arrangements have been made to conduct training courses which provide new knowledge for nascent artistes at Cultural Centres with the intention of converting 208 Cultural Centres situated islandwide into an institutional structure that provides education and trainings required to generate arts with high value. Furthermore, programmes as to participate anyone who likes to acquire the skill of singing and playing instruments are also conducted at Cultural Centres. Specially these have provided the opportunities to collect information on folklore and for research activities. the undermentioned courses also been organized in addition.

- Up country, Low country, Sabaragamuwa, Bharatha, Kathak and folk dances
- Eastern and Western music course
- Drama and Theatre course
- Art, Sculpture and Engraving course
- Astrology Course
- Physical and Mental Development Course
- Handicrafts, Batik Design Course
- Course in Sinhala, Tamil, English, Pali and Sanskrit
- Angampora Craft Course
- Muslim Raban / Lee Keli Dance Course
- Mass Communication Course
- Indigenous medicinal treatment Course
- Chinese Traditional Martial Arts Course
- Beautyculture courses

### **Provision of Library service**

The service has been implemented with the intention of increasing interest of students and the public in reading and assisting education through the libraries established at each regional center. Some Cultural Centres have also initiated mobile library services for rural communities in remote areas.

### **Provision of cultural services**

Cultural services are provided by the cultural centers of the area for religious / cultural events based on the needs of the local people. Under this program, Jaya Mangala Gatha groups, Hewisi groups, Magul drum groups, Ves dancing groups, Dancing groups, Street drama groups and groups for Pirith recital are provided.

### **Implementation of Religious / Cultural / Educational and Social Welfare programmes**

Cultural Centers carry out various Religious / Cultural / Educational programmes regionally throughout the year for the benefit of the local people, with the help of the Development Fund / financial contribution of the residents / government contribution.

### **Maintenance of Cultural Center National Dance Pool**

The Cultural Center maintains a dance pool comprising of students with artistic talents among the students who are studying in aesthetics courses. This dancing pool contributes to state / national festivals as well as foreign cultural tours.

## 2.1 Progress of projects and programmes implemented by Cultural Affairs Division in the year 2022.

Serial No.	Description of Vote of Expenditure	Provision 2022 (Rs.Million)	Expenditure for the date 31.12.2022 (Rs.Million)	Financial Progress
<b>Implementation of Cultural Centre Programme</b>				
01.	Implementation of training Programme at Cultural Centres. 101-02-05-09-1409	72.30	67.05	93%
02.	Repairing of drums / musical instruments, furniture for Cultural Centres and purchasing books for libraries. 101-02-05-0-2002	0.35	0.20	50%
03.	Provision of furniture and office equipments for Cultural Centres. 101-02-05-0-2102	3.00	3.00	98%
04.	Provision of machinery and equipments for Cultural Centres	5.00	4.00	79%

	101-02-05-0-2103			
05.	Minor repairs, improvements and maintenace work of Cultural Centres. 101-02-05-0-2001	20.00	14.00	70%
06.	Construction of Cultural Centres 101-02-05-23-2104	40.00	38.00	95%
<b>Implementation of Special Cultural Promotion Programmes (Recurrent)</b>				
07.	Special programmes for Social Cultural Integration  101-2-5-6-1508	3.44	3.40	100%
08.	Upliftment of cultural activities at Public Institutions (The creative competition of Inter – public sector employees)  101-2-5-8-1409	3.00	2.95	99%
09.	Foreign cultural relations Programme  101-2-5-27-1409	4.40	3.96	90%



<b>Implementation of Special Cultural Promotion Programmes (Capital)</b>				
10.	Craft Village Programme 101-02-05-21-2506	1.50	0.72	48%
11.	Research activities on cultural values and indigenous knowledge 101-02-05-29-2507	0.80	0.60	75%
12.	National Heritage Conservation and Promotion Programmes 101-02-05-31-2509	10.00	7.10	71%
13.	Construction of Amaradeva Asapuwa 101-02-05-37-2104	110.00	75.09	68%

### **2.1.1 Implementation of Training Programmes at Cultural Centres. 101-02-05-09-1409**

In the year 2022, 72 million rupees were allocated for the implementation of Training programmes at Cultural Centres and resource allowances of resource persons (for 10 months) was paid for implementing aesthetic courses in cultural centers.

### **2.1.2 Repairing of Drums / Musical Instruments / Furniture for Cultural Centres and Purchasing Books for the promotion of libraries.**

**101-02-05-0-2002**

A provision of 0.35 million rupees were allocated for the year 2022 and depending on the requests received from cultural centers, musical instruments were repaired at Seethawaka, Tamankaduwa, Madhyama Nuwaragam Palatha, and Welimada cultural centers

### **2.1.3 Provision of Furniture and Office Equipment for Cultural Centres.**

**101-02-05-0-2102**

Financial Provisions of 3.00 million rupees were allocated for the year 2022 with the purpose of providing furniture and office equipments for cultural centres. By spending such provisions, books, dancing/musical instruments and office/furniture were purchased for Thambuththegama, Godakawela, Kotawehera, and Ganga ihalakorale Cultural Centres.

### **2.1.4 Provision of machinery and equipment for Cultural Centres**

**101-02-05-0-2103**

Provisions allocated for the year 2022 for the purpose of providing machinery and equipments for Cultural Centres was 5.00 million rupees. The revenue was utilized to purchase computers for the 12 cultural centers located at Mahakumbukkadawala, Udunuwara, Niagama, Lunugamwehera, Moneragala, Ganewatta, Palagala, Karaveddi, Tamankaduwa, Colombo University, Soranathota, and Panadura, as well as a printer for the Medadumbara Culture Center. Moreover, computer equipment and components were purchased for Pannala, Ambalanthota, Ambaralwa, Dikwella, and Kotopola Cultural Centers. A multi-media projector and 02 water boilers were purchased for the Wayangoda National Training Center, a water motor was purchased for the Yatawatta Cultural Center, and lawn mowers were purchased for the Mapalagama and Kotapola cultural centers.

### **2.1.5 Minor repairs, improvements and maintenace work of Cultural Centres.**

**101-02-05-0-2001**

Expenditure allocated for 2022 was 20 million rupees and 14 million rupees has utilized for maintenance, construction, and minor repairs of Cultural Centers. Bope Poddala, Pannala, Deraniyagala, Ambangagakoralaya, Yatawatta, Galewela, Nuwara Eliya, Mallawapitiya, Weerambagedara, Welikanda, Matale, Chenkaladi, Wakare, Manmunai-Uthura, Maharagama, and Niagama are those Cultural Centres.

### **2.1.6 Implementation of construction Programme of cultural centres**

**101-02-05-23-2104**

The construction of cultural centers has implemented using 38 million rupees from 40 million rupees allocated for 2022. Accordingly, construction activities have been conducted in the cultural centers of Mahaoya, Uhana, Irakkamam, Damana, Sayndamarudu, Polgahawela, Ahetuwewa, Matugama, Palindanuvara, Ella, Gangaihalakorale, Imbulpe, and Malimbada.

### **Construction of Cultural Centres 2022 – Physical Progress as at 31.12.2022**

The number of Cultural Centers completely constructed and opened	10
Number of Cultural Centres in which construction s are ongoing	07
Number of Cultural Centers in which construction has ceased	03
<b>Total number of Cultural Centers to be opened</b>	<b>20</b>

### **2.1.7 Implementation of special programmes for socio cultural integration**

**101-2-5-6-1508**

Pprogrammes conducted in cultural centers has utilized 3.43 million rupees from 3.44 million rupee allocation in the year 2022. "Kohombakankariya Shantikarmaya" at Ganewatta Cultural Center, "Ammawarune" and "International Women's Day"

programs at Panduwasnuwara Culture Center, "Senehasa" program at Balangoda, Alawwa, and Medadumbara cultural centers and the skill development programme at Nagolla-Ukuwela Culture Center are some main programs conducted.

Some Women's Day celebration programs included the "Punsit Jana Gee" program at Wariyapola Culture Center, "Punchi Apata Piyabanna Athatu Denna" at Matugama cultural center, 'Garbhanie Shanthikarmaya' an aesthetic programme at Hanguranketha cultural center and another such programme at Imbulgoda cultural center also some special programmes conducted by Cultural Centres.

Granting of provisions for the perahera conducted in Devale in Kandy which was carried out by Sri Dalada Maligawa and Sathara Maha Devalaya simultaneously and printing and distribution of "Neketh Seettuwa" of New Year in 2022 has done by the cultural division.

Other than that, ministry has sent allocations to historic Poson hewisi poojawa in Mihinthale, both the Matale Perahera and the Nuwara Eliya Devala Perahera, which were conducted concurrently with the Esala Maha Perahera and Sri Dalada Perahera conducted by historic Dambadeniya Raja Maha Viharaya.

#### **2.1.8 Taking action related to the upliftment of cultural activities at Public Institutions (The creative competition of Inter - public employees)**

**101-2-5-8-1409**

The Inter Public Employees Creative Competition was organized annually for the evaluation of talents of Public employees. In the year 2022, Awarding Ceremony of Inter Public Employees Creative Competition 2021 was held in Elphinstone hall Maradhana. (1081 creations in Sinhala medium, (short stories, poems, children's creations, short films, short plays, photographs, drawings) and 311 creations in Tamil medium (short stories, Prizes poems, children's works, and song compositions) were received). Also the bills in hand in Inter Public Employees Creative Competition 2021 has paid under this.

## **2.1.9 Implementation of Foreign cultural relation Programme**

**101-2-5-27-1409**

"The "Cultural Saubhagya" international cultural concert, organized by the Cultural Affairs Division with the objective to promoting Sri Lankan culture to the tourism industry and develop cultural relations at the national and international levels was held in February 2022 at the Nelum Pokuna Mahinda Rajapaksa theater, with the presence of His Excellency the President and foreign delegats. Artists from the National Dancing Pool, students from cultural centers, and artists from the State Dancing Group were actively participated in this program.

Moreover, an instructor representing Sri Lanka was participated for the programme of Asia Dance Committee Meeting 2022 held at Republic of Korea,.

## **2.1.10 Implementation of Craft village Programme**

**101-02-05-21-2506**

Provision of 1.50 million rupees has been allocated to give financial rewards and commemorative presents to craftsmen involved in the Dumbara pattern industry in 2022, with the objective of promoting local arts and crafts and appraising the people involve in this industry.

## **2.1.11 Carrying out research activities on cultural values and indigenous knowledge**

**101-02-05-29-2507**

The allocation of 0.80 million rupees was utilized to conduct awareness programmes, publish newspaper advertisements on National Cultural Policy in tri- languages, and conduct research activities on traditional artists in collaboration with the University of Peradeniya.

### **2.1.12 National Heritage Conservation and Promotion Programmes 101-02-05-31-2509**

Establishment of National Dancing Pool, conducting “Prathiba”, inter cultural centre competition and setting up of Intangible Heritage Preservation unit and conducting programmes through this unit were conducted under this.

- **Establishment of National Dancing Pool**

National Dancing Pool has established by selecting nascent artistes who have illustrated talents at Provincial level by attaching to Cultural Affairs Division. Therefore it is intended to provide national as well as international performing experience through local as well as foreign performing opportunities. This will motivate these artists and also they were given the opportunity of performing, by joining with tourism.

- **Conducting the “Prathibha” Inter Cultural Centre Competition.**

“Prathibha” Inter Cultural Centre Competition which is conducted among Cultural Centres is organized annually with the main aim of promoting traditional dancing and other arts to the new generation.

- **Conduction of ‘Sanskruthika Nuwana’ training programme**

A training workshop for 10 officers’ work in Cultural centers has conducted by the Promotion Division in Cultural Affairs Division.

- **Preparation of National Cultural Policy**

Notwithstanding the notion that the National Culture Policy was declared in the Extraordinary Gazette of the Democratic Socialist Republic of Sri Lanka No. 1525/12, several issues have emerged in its execution and adaptation to the present. Due to the fact that the definition and formal implementation mechanism had not been modified to accommodate the modern complex society, newspaper advertisements were published in three languages and an expert committee was selected to obtain

opinions from academics with in-depth knowledge of all the cultures in this country in order to revise this charter and prepare it to be suitable for present.

### 2.1.13 Construction of Amaradeva Asapuwa

**101-02-05-37-2104**

Construction of Amaradeva Asapuwa which is planned to utilize for research activities related to music, train artists, and maintain its operation as a studio is ongoing.

## 2.2 Challenges and Future Goals

### Implementation of Cultural heritage promotional programmes

Project/programme	Initiated/ Proposed date	Expected benefits		Period of obtaining benefits
		Quantitative	Qualitative	
1. Special programmes for social cultural integration <b>101-2-05-009-1409-99</b>	For the year 2023	<ul style="list-style-type: none"> <li>Performing a cultural concert in line with the 75th National Independence Day for the inaugural ceremony of the Jaffna Culture Center, established with the assistance of the Government of India.</li> <li>Expansion of the</li> </ul>	<ul style="list-style-type: none"> <li>Facilitating for the development of Hindu culture based in Jaffna</li> <li>Preservation, protection and bestowing of indigenous cultural elements to future generation.</li> <li>Confirmation of Indu-Lanka</li> </ul>	Long term

Project/programme	Initiated/ Proposed date	Expected benefits		Period of obtaining benefits
		Quantitative	Qualitative	
		<p>network of cultural centers</p> <ul style="list-style-type: none"> <li>• Sinhala, Hindu New Year celebration.</li> <li>• New Year auspicious time printing activities.</li> <li>• National Wesak Festival.</li> <li>• National Poson Festival.</li> </ul>	<p>friendship</p> <ul style="list-style-type: none"> <li>• Development of cultural relationship between Sinhala- Tamil races.</li> <li>• Development of harmonious relationship among nationalities.</li> <li>• Creation of religious renaissance.</li> </ul>	



Project/programme	Initiated/ Proposed date	Expected benefits		Period of obtaining benefits
		Quantitative	Qualitative	
		<ul style="list-style-type: none"> <li>• Providing cultural items and financial sponsorship for Perehera and other special festival celebrations.</li> <li>• Promotional programmes conducted through Cultural centers.</li> </ul>		
<p>2. Upliftment of cultural activities at Public Institutions (The creative competition of Inter - public employees)</p> <p><b>101-2-05-009-1409-099</b></p>	For the year 2023	<ul style="list-style-type: none"> <li>• Launching creations of active and retired public employees.</li> </ul> <p>(Short stories, photography, short films)</p>	<ul style="list-style-type: none"> <li>• The growth of contented public employees.</li> <li>• To develop artistic creative abilities of public employees and get opportunities to exhibit them.</li> <li>• To diversify the routing activities of a government</li> </ul>	Long term

Project/programme	Initiated/ Proposed date	Expected benefits		Period of obtaining benefits
		Quantitative	Qualitative	
			<p>servant.</p> <ul style="list-style-type: none"> <li>• Generating a motivated public officer</li> <li>• To foster collectivity and harmony in public service.</li> <li>• To create a satisfied retired life.</li> </ul>	
<p><b>3. National Heritage Conservation and Promotion Programmes</b> <b>101-02-05-031-2509</b></p>	Provisions for 2023	<ul style="list-style-type: none"> <li>• Conduction of Inter-cultural CENTER ‘Prathibha’ Competition-2023. (Calling for music, dance, poetry and drama)</li> </ul>	<ul style="list-style-type: none"> <li>• Improving and nurturing the children's hidden artistic talents.</li> <li>• Opening the platform to achieve achievements through art.</li> <li>• Safeguarding the potential of</li> </ul>	Long term

Project/programme	Initiated/ Proposed date	Expected benefits		Period of obtaining benefits
		Quantitative	Qualitative	
			<p>artistically talented children.</p> <ul style="list-style-type: none"> <li>• Conserving and passing local art traditions to future generations.</li> </ul>	
		<ul style="list-style-type: none"> <li>• Establishment of Divisional cultural center dancing pool.</li> </ul>	<ul style="list-style-type: none"> <li>• Conservation of traditional dancing items.</li> <li>• Developing a new generation of optimistic intellectuals through the creation of novel products.</li> <li>• Introducing dancing items which are unique for each division to national and international level.</li> <li>• Equal opportunity for</li> </ul>	Long term

Project/programme	Initiated/ Proposed date	Expected benefits		Period of obtaining benefits
		Quantitative	Qualitative	
			artistically talented students in entering into university education.  <ul style="list-style-type: none"> <li>To bestow harmonious generation that can move forward with collective inter relationships.</li> </ul>	
		<ul style="list-style-type: none"> <li>Audio book production for the visually impaired community.</li> </ul>	<ul style="list-style-type: none"> <li>Creation of social justice.</li> <li>To create a group of creative arts individuals within the visually impaired community</li> </ul>	Long term
		<ul style="list-style-type: none"> <li>Safeguarding intangible heritage and transferring it to future generation</li> <li>Annual activities of the Intangible</li> </ul>	<ul style="list-style-type: none"> <li>Identification and preservation of local intangible heritage, and disseminating their tremendous value both locally and globally.</li> </ul>	Long term

Project/programme	Initiated/ Proposed date	Expected benefits		Period of obtaining benefits
		Quantitative	Qualitative	
		Heritage Conservation Committee. <ul style="list-style-type: none"> <li>Preparation of National list on Intangible Heritage.</li> <li>Commemorating the 20th anniversary of the UNESCO Convention on Intangible Cultural Heritage.</li> <li>Preparation of Safe Guard Plan</li> </ul>	<ul style="list-style-type: none"> <li>Preservation of intangible heritage as world heritage.</li> </ul>	

**I hereby certify that I have checked the information given on pages 86 to 111 above and agree with the said figures..**

.....  
Chief Accounting Officer

Name - Somarathne Widanapathirane  
Designation - Secretary, Ministry of Buddhasasana, Religious and Cultural Affairs  
Date -

# Chapter 03 - Overall Financial performance for the year ended on 31.12.2022

## 3.1 Financial Performance Report

ACA-F

### Overall Financial performance for the year ended on 31.12.2022 Statement of Financial Performance

Budget 2022		Note	Actual	
Rs			2022 Rs.	2021 Rs.
-	Revenue Receipts		-	-
-	Income tax	1	-	-
-	Taxes on Domestic goods and services	2	-	-
-	Taxes on international trade	3	-	-
-	Non Tax revenue and others	4	-	-
-	Total revenue receipts(A)		-	-
-	Non revenue receipts		-	-
-	Treasure Imprests		867,877,000	720,024,000
-	Deposits		10,747,032	5,581,725
-	Advance Accounts		33,441,933	34,564,048
-	Other General Ledger Accounts Receivable		-	-
-	Total revenue receipts(A)		912,065,965	760,169,773
-	Total revenue receipts and Non revenue receipts (A)+(B)		912,065,965	760,169,773
-	Treasury Imprests(B)		-	-
-	Total revenue receipts and Non revenue receipts C= (A)+(B)		912,065,965	760,169,773
-	Expenditure			
-	Recurrent Expenditure			
632,600,000	Wages,Salaries & other emoluments	5	596,426,428	531,406,736
188,140,000	Other goods and services	6	176,228,829	133,485,062
34,160,000	Funds,grants and transfers	7	27,546,339	131,718,037
-	Interest payments	8	-	-
-	Other recurrent Expenditure	9	-	1,200
854,900,000	Total recurrent expenditure (D)		800,201,596	796,611,035
-	Capital Expenditure			
24,400,000	Rehabilitation and improvement of capital assets	10	18,210,249	8,896,434
125,500,000	Acquisition of capital assets	11	121,657,696	96,358,800
-	Capital transfer	12	-	10,984,000
-	Acquisition of financial assets	13	-	-
700,000	Capacity development	14	777,320	614,658
12,300,000	other capital expenditure	15	8,428,341	5,935,767
162,900,000	Total capital expenditure (E)		149,073,606	122,789,659
Deposit Payments			8,749,210	17,698,529
	Deposit payments		29,715,472	34,237,927
	Payments to other general ledger accounts		-	-
	General Ledger Expenses (h)		38,464,682	51,936,456
1,017,800,000	total Expenditure =(D+E+F)		987,739,883	971,337,150
(1,017,800,000)	Balance as at 31st December H=(C-G)		(75,673,919)	(211,167,378)
	Balance as Imprest statement		(75,673,919)	211,167,378
	Imprest balance as at 31st December		-	-

ACA-1

ACA-3

ACA-4

ACA-5

ACA-2(ii)

ACA-2(ii)

ACA-4

ACA-5

ACA-7

ACA-3

## 3.2 Statement of Financial Position

ACA-P

Statement of Financial Performance for the period ended at 31st December 2022

	Note	2022 Rs.	Actual 2021 Rs.
<b><u>Non financial assets</u></b>			
Property, Plants and equipments	ACA-6	3,742,637,435	3,415,278,892
<b><u>Financial assets</u></b>			
Advance accounts	ACA-5/5(A)	112,672,583	116,399,044
Cash & cash equivalents	ACA-3	-	-
<b>Total assets</b>		<b>3,855,310,018</b>	<b>3,531,677,936</b>
<b><u>Net assets/Equity</u></b>			
Net assets to treasury		76,216,524	81,940,807
Inventory of property and equipment		3,742,637,435	3,415,278,892
Rent and Work Advance Reserve	ACA-5(@B)	-	-
<b><u>Current liabilities</u></b>			
Deposit Accounts	ACA-4	36,456,059	34,458,237
Imprest balance	ACA-3	-	-
<b>Total Liability</b>		<b>3,855,310,018</b>	<b>3,531,677,936</b>

.Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 112 to 114 and Attachments to accounts presented in pages from 115 to 118 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

.....  
Chief Accounting Officer

Name: :  
Designation:  
Date :

.....  
Accounting Officer

Name: :  
Designation:  
Date :

.....  
Chief Financial Officer/  
Chief Accountant

Name: :  
Designation:  
Date :

### 3.3 Statement of Cash Flows

ACA-C

#### Statement of Cash Flows For the Period ended 31st December 2022

	Actual	
	2022 Rs.	2021 Rs.
<b><u>Cash flows generated from operating activities</u></b>		
Total tax receipts	-	-
Fees, surcharges, fines and licences	-	-
profit	-	-
Non revenue receipts	-	-
Revenue collected for other revenue heads	41,834,112	39,821,403
Imprest received	867,877,000	720,024,000
Recovery of advance	32,081,881	34,218,570
Deposits received	10,747,032	5,581,725
<b>Total cash generated from operational activities(a)</b>	<b>952,540,025</b>	<b>799,645,698</b>
<b><u>Less- cash disbursed for :</u></b>		
Personal emoluments & operating payments	784,786,518	671,478,753
Subsidies & Transfer payments	(47,669,794)	30,045,237
Expenditure incurred on other votes	107,246,819	32,659,711
Imprest settlement to Treasury	-	-
Payment of Advances	29,922,697	34,320,327
Payment of Deposits	8,749,210	17,698,529
<b>Total cash flow dsbursed for operational activities (b)</b>	<b>883,035,449</b>	<b>786,202,558</b>
<b>Net cashflow generated from operating activities (c )= (a)-(b)</b>	<b>69,504,576</b>	<b>13,443,140</b>
<b><u>Cah flow generated from investing activities</u></b>		
interests	-	-
Dividends	-	-
Divestiture Proceeds and 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	69,504,576	13,443,140
<b>Total Cash disbursed for Investing Activities €</b>	<b>69,504,576</b>	<b>13,443,140</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES( F)=(D)-(E)</b>	<b>(69,504,576)</b>	<b>(13,443,140)</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 Fianacing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash disbursed for Financing Activities (I)</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>(0)</b>	<b>0</b>
<b>Opening Cash Balance as at 01st January</b>	<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31st December</b>	<b>-</b>	<b>-</b>



### 3.4 Statement of Financial Performance

Note 05

Rs.

Note 03											Rs.
Revenue code	Programme(1)					Programme (2)					Total Expenditure
	Programme				Expenditure	Provision				Expenditure	
	Annual Budgetary Provision	Supplementary Estimate provision	FR 66/69 Transfer	Total Net Provision		Annual Budgetary provision	Supplementary Estimate Provision	FR. 66/69 transfer	Total Net provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)		(5)	(6)	(7)	(8)		
Personal Emoluments	65,300,000	-	(2,100,000)	63,200,000	51,286,375	567,300,000	-	-	567,300,000	545,140,053	596,426,428

Note 06

Rs.

Note 66

RS.

Revenue code	Programme (1)					Programme (2)					Total Expenditure
	Provision				Expenditure	Provision				Expenditure	
	Annual Budgetary provision	Supplementary Estimate provision	FR. 66/69 transfer	Total Net Provision		Annual Budgetary provision	Supplementary Estimate Provision	FR. 66/69 transfer	Total Net provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
Travelling expenses	1,700,000	-	-	1,700,000	885,949	6,300,000	-	(300,000)	6,000,000	3,541,892	4,427,841
Supplies	11,900,000	-	(1,124,000)	10,776,000	8,032,341	12,500,000	-	(2,736,000)	9,764,000	9,089,893	17,122,234
Maintenance expenditure	6,200,000	-	1,400,000	7,600,000	5,602,333	3,200,000	-	(150,000)	3,050,000	2,030,991	7,633,324
Service	60,440,000	-	6,159,000	66,599,000	65,919,216	85,900,000	-	5,096,000	90,996,000	81,126,215	147,045,431
											176,228,829

Note 07

Rs.

Revenue code	Programme (1)					Programme (2)					Total Expenditure
	Provision				Expenditure	Provision				Expenditure	
	Annual Budgetary provision	Supplementary Estimate provision	FR. 66/69 transfer	Total Net Provision		Annual Budgetary provision	Supplementary Estimate Provision	FR. 66/69 transfer	Total Net provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)		(5)	(6)	(7)	(8)		
Transfer	460,000	-	-	460,000	435,385	33,700,000	-	(6,560,000)	27,140,000	27,110,954	27,546,339

Note 09

Rs.

Annex 69											RS.
Revenue code	Programme (1)					Programme (2)					Total Expenditure
	Provision				Expenditure	Provision				Expenditure	
	Annual Budgetary provision	Supplementary Estimate provision	FR. 66/69 transfer	Total Net Provision		Annual Budgetary provision	Supplementary Estimate Provision	FR. 66/69 transfer	Total Net provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
Losses and cut off	-	-	-	-	-	-	-	-	-	-	-

Note 10

Rs.

Revenue code	Programme (1)					Programme (2)					Total Expenditure
	Provision				Expenditure	Provision				Expenditure	
	Annual Budgetary provision	Supplementary Estimate provision	FR. 66/69 transfer	Total Net Provision		Annual Budgetary provision	Supplementary Estimate Provision	FR. 66/69 transfer	Total Net provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)		(5)	(6)	(7)	(8)		
Rehabilitation & Improvement of capital assets	2,700,000	-	-	2,700,000	2,588,285	21,700,000	-	150,000	21,850,000	15,621,964	18,210,249

Note 11

Rs.

Revenue code	Programme (1)					Programme (2)					Total Expenditure
	Provision				Expenditure	Provision				Expenditure	
	Annual Budgetary provision  (1)	Supplementary Estimate provision (2)	FR. 66/69 transfer (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary provision (6)	Supplementary Estimate Provision (7)	FR. 66/69 transfer (8)	Total Net provision (9)=(6)+(7)+(8)		
Acquisition of capital assets	2,500,000	-	-	2,500,000	1,837,013	123,000,000	-	35,000,000	158,000,000	119,820,683	121,657,696

Note 12

Rs.

VOICE 12											KS
Revenue code	Programme (1)					Programme (2)					Total Expenditure
	Provision				Expenditure	Provision				Expenditure	
	Annual Budgetary provision  (1)	Supplementary Estimate provision (2)	FR. 66/69 transfer (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary provision (6)	Supplementary Estimate Provision (7)	FR. 66/69 transfer (8)	Total Net provision (9)=(6)+(7)+(8)		
					(5)					(10)	(11)=(5)+(10)
Capital transfer	-	-	-	-	-	-	-	-	-	-	-

Note 14

Rs.

Note 14

Revenue code	Programme (1)					Programme (2)					Total Expenditure
	Provision				Expenditure	Provision				Expenditure	
	Annual Budgetary provision	Supplementary Estimate provision	FR. 66/69 transfer	Total Net Provision		Annual Budgetary provision	Supplementary Estimate Provision	FR. 66/69 transfer	Total Net provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
Note 13- Acquisition of Financial assets	-	-	-	-	-	-	-	-	-	-	-
Note 14- Capacity building	400,000	-	165,000	565,000	480,575	300,000	-	-	300,000	296,745	777,320

Note 15

Rs.

Revenue code	Programme (1)					Programme (2)					Total Expenditure
	Provision				Expenditure	Provision				Expenditure	
	Annual Budgetary provision  (1)	Supplementary Estimate provision (2)	FR. 66/69 transfer (3)	Total Net Provision (4)=(1)+(2)+(3)		Annual Budgetary provision (6)	Supplementary Estimate Provision (7)	FR. 66/69 transfer (8)	Total Net provision (9)=(6)+(7)+(8)		
Other capital expenditure	-	-	-	-	-	12,300,000	-	-	12,300,000	8,428,341	8,428,341

### 3.5 Performance of the Revenue Collection -No

### 3.6 Performance of Utilization of Allocation

Rs. '000

Type of provision	Provisions allocated		Actual Expenditure	Provisions utilized as a % of final provisions ended
	Financial provision	Final Provision		
Recurrent	854,900	854,585	800,202	94
Capital	162,900	198,215	149,074	75

### 3.7. In terms of F.R.208 provisions granted from this Department to District Secretariat/Provincial Council as an agent of the other Ministries/ Departments

රු. '000

Serial No.	Ministry/Department/District Secretariat received provisions	Purpose of the Provision	Provision		Actual expenditure	Provisions utilized as a % of final provisions ended
			Initial provision	Financial provision		
1	State Ministry of Home Affairs ( 409-01-05-0-1409- (67) )	For the performance of Cultural Show in 74th Independence Day celebration	19,007	19,007	18,959	100
2	Department of Pension ( 253-01-02-04-1502-11 )	Settlement of Pension Gratuity	393	393	393	100
3	Department of Cultural Affairs (206-02-03-06-1409 )	Payment for the newspaper advertisement of the National Literary Arts Festival	101	101	101	100
4	Ministry of Public Services, Provincial Councils and Local Government. (130-01-02-0-1001-11)	Payment of Development Officer Salaries and Graduate Trainee Allowances	1,417	1,417	1,417	100
5	Ministry of Public Services, Provincial Councils and Local Government. (130-01-02-0-1003-11)	Payment of Development Officer Salaries and Graduate Trainee Allowances	909	909	909	100
6	Ministry of Public Services, Provincial Councils and Local Government. (130-01-16-0-1409-11)	To provide an additional allowance of Rs.5,000.00	18,901	18,901	18,901	100
			40,728	40,728	40,680	100

Note -

\*The expenses involved with the following institutions borne by our sector were transferred to the Ministry of Mass Media (No. 105) in October 2022 due to changes in the scope connected to the cultural sector in this ministry

\* National Film Corporation (105-02-04-09-1503-11) - රු.73,120,000.00 හා (105-02-04-09-2201-11) - රු.9,837,000.00

\* Public Performance Board (105-02-04-10-1508-11)රු. 2,161,986.85 හා (105-02-04-10-2509-11)රු. 387,500.00

### 3.8 Performance of Reporting Non-Financial Assets

Asset Code	Code Details	Balance (Rs) as per goods survey report as on 31.12.2022	Balance (Rs) as per Financial Status Report as on 31.12.2022	To be accounted in advance	Reporting progress
9151	Building and structure	3,005,370,224.12	3,005,370,224.12	-	-
9152	Plants	404,598,831.28	404,598,831.28	-	-
9153	Lands	168,075,768.00	168,075,768.00	-	-
9154	Intangible assets	-	-	-	-
9155	Biological assets	-	-	-	-
9160	work in progress	164,592,611.82	164,592,611.82	-	-
9180	Leased assets	-	-	-	-

## **3.9 Report of the Auditor General**

Secretary,

Ministry of Buddhasasana, Religious and Cultural Affairs

Auditor General's Summary Report in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 on the Financial Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending 31st December 2022. – Vote 101

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### **1. Financial Statements**

#### **1.1 Qualified opinion**

Vote 101- The Audit of the Statement of Financial Status as at 31st December 2022 and the Financial Statements consist of Financial Performance Statement and the Cash Flow Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending on 31st December 2022 have been conducted under my direction in accordance with the provisions contained in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka which should be read in conjunction with the provisions of the National Audit Act No. 19 of 2018. This report contains my views and observations on these financial statements submitted to the Ministry of Buddhasasana, Religious and Cultural Affairs in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report will be issued to the Chief Accounting Officer in due course in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. The Auditor General's Report in accordance with Article 10 of the National Audit Act No. 19 of 2018 which should be read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, will be tabled in Parliament in due course.

I view that, except for the effect of the facts indicated in the paragraph 1.6 of this report, the Financial Status as at 31st December 2022, Cash Flow and the Financial Performance for the year ending at 31st December 2022 of the Ministry of Buddhasasana, Religious and Cultural Affairs reflect the true and fair position in accordance to the generally accepted accounting principles.

## **1.2 Basis for the qualified opinion**

My opinion is qualified by being based on the facts indicated in the paragraph 1.6 of this report. I conducted the audit in accordance with the Sri Lanka Audit Standards. My responsibility in regard of the financial statements is further explained in the Auditor's Responsibility in this Report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **1.3 Responsibility of the Chief Accounting Officer and Accounting Officer in relation with financial statements**

It is the responsibility of Chief Accounting Officer to prepare financial statements reflecting true and fair condition in accordance with the generally accepted principles of accounting and in accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018 and to determine internal control for being able to prepare financial statements without quantitative misrepresentations due to fraud and errors.

In terms of Section 16 (I) of the National Audit Act No. 19 of 2018, the ministry is required to maintain proper books and records on its own income, expenditure, assets and liabilities so as to be able to prepare annual and periodic financial statements.

The Chief Accounting Officer should ensure that an effective internal control system is in place for the financial control of the ministry in terms of sub-section 38 (1) (c) of the National Audit Act and the effectiveness of the system should be reviewed from time to time and changes should be made as required for the effectiveness of the system.

## **1.4 Responsibility of the Auditor on Financial Statements Audit**

It is my objective to issue the audit report that includes my opinion and to provide a fair confirmation that there are no quantitative misrepresentations due to any frauds and errors in the financial statements as a whole.

Fair certification is a high level of certification, but it is not always a guarantee that quantitative misrepresentations will be detected when conducting an audit in accordance with Sri Lanka Audit Standards. Fraud and error can result in quantitative

misrepresentations, either individually or collectively, and its adequacy depends on the impact on the economic decisions made by users based on these financial statements.

As part of the audit in accordance with the Sri Lanka Audit Standards, I acted with professional judgment and professional skepticism during the audit. I further,

- Planned and implemented the appropriate audit procedures to identify and assess the risk of quantitative misrepresentations resulting from fraud or errors in financial statements in order to form basis for a published audit opinion. The impact of fraud is far stronger than the impact of quantitative misrepresentations due to the reasons such as collusion, forgery, Intentional avoidance, misrepresentation and the avoidance of internal control.
- Although without having an intention to express an opinion regarding the effectiveness of internal control, an understanding of internal control was gained in order to plan appropriate audit procedures for the opportunities.
- Evaluating the fair and appropriate inclusion of transactions and events based for the structure and content of financial statements including disclosures.
- The overall presentation of the financial statements including disclosures and the fair and appropriate inclusion of transactions and events based on the structure and content of the financial statements were evaluated.

I inform Chief Accounting Officer about the important audit findings identified during my audit, key internal control weaknesses and other issues.

### **1.5 Report on other legal requirements**

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

- (A) The financial statements correspond with the previous year.

(B) The following recommendation which I had made regarding the financial statements of the Buddhasasana division relevant to the previous year had not been implemented.

Paragraph reference of the report relevant for the previous year	Recommendation that has not been implemented	Paragraph reference of this report
1.6.1.1(A)	Due to not including the value (have not been assessed) of the vehicle No 18-4263 owned by the ministry in non-financial assets, non-financial assets were understated in that amount.	1.6.1(A)(ii)

## 1.6 Comments on financial statements

### 1.6.1 Non-financial assets

#### (A) Buddhasasana division

- (i) The value of the vehicles included in the non-financial assets of Buddhasasana division was Rs.243,386,950 to the date of 31.12.2022. Jeep No PA-7082 worth Rs.38,000,000 and Jeep No 32-5816 worth Rs.1,500,000 which were handed over by the ministry to the Department of Public Trustee and the Department of Buddhist Affairs respectively, have not been vested legally so far. But the non-financial assets of the ministry were shown to be less in that amount due to the removal from the accounts.



(ii) As the value of car bearing No 18-4263 (have not been assessed) was not included in non-financial assets, the non-financial assets were understated by that amount.

(B) Cultural division

(i) 03 vehicles bearing No CAM 5384, 254 – 0003 and YC1104 owned by the Cultural Division (Not assessed) were not included in the value of the vehicles in the financial statements. Therefore, non-financial assets were understated by that amount.

(ii) The Tata Sumo Jeep bearing No KE-8095 and the Toyota Double Cab bearing No 253-1191 had been vested to the Department of Archaeology. But the assessed value of those vehicles, which were Rs.2,500,000 and Rs.1,500,000 respectively, had not been removed from the financial statements of the year ending at 31<sup>st</sup> December 2022.

(C) The actions had not been taken regarding non-financial assets under the abolished expenditure votes as per Sections 20 and 21 of Budget Circular No 06/2022 dated 21.09.2022

## 1.6.2 Failure to maintain documents and books

It was observed during the sample audit that the ministry had not maintained the following documents and some documents were not formal and up-to-date.

<u>Type of document</u>	<u>Relevant regulation</u>	<u>Observation</u>
I. Document of damages	Financial Regulation 110	Had not been maintained by the Buddhasasana division.

II.	Document of bails	Financial Regulation 891 (1)	Had not been maintained by the Buddhasasana division and had not been updated by the Cultural division.
III.	Vote ledger	Financial Regulation 211 (1) and 447	Had not been updated by the Cultural division.

## **2. Financial Review**

### **2.1 Expenditure Management**

#### **(A) Recurrent expenditure**

From the estimated allocation of the Buddhasasana section of the ministry, allocation of Rs.19,166,000 had been transferred to 4 recurrent expenditure votes under FR 66, of which Rs.11,266,723 ranging from 40% to 100% had not been utilized.

#### **(B) Capital expenditure**

An allocation of Rs.70,315,000 had been transferred to 4 capital expenditure votes under FR 66 from the estimated allocation of the Buddhasasana division of the ministry and the entire allocation had not been utilized.

(C) The net provision of Rs.3,270,000 allocated for 6 expenditure votes had not been utilized.

### **2.2 Confirmations to be made by the Chief Accounting Officer**

Although the Chief Accounting Officer should have made confirmations regarding the following matters according to the provisions of Section 38 of the National Audit Act No 19 of 2018, the actions have not been taken accordingly.

(A) The Chief Accounting Officer shall ensure that an effective internal control system is made and maintained for the financial control of the ministry. The effectiveness of the system should be reviewed from time to time and necessary changes should be made accordingly to make the system effective and the reviews should be done in writing and a copy of it should be submitted to the Auditor General. But statements that such reviews were conducted were not submitted to

the audit.

(B) The Chief Accounting Officer should ensure that annual and other financial statements are prepared within the required time. In addition, the Chief Accounting Officer should ensure that the annual reports related to the entity being audited are submitted to the parliament. Due to the audit observations mentioned in paragraph 3.1 (a) of the report, those requirements were not fulfilled.

## 2.3 Non-compliance with rules and regulations

Following non-compliances were observed.

<u>Reference to the rules and regulations</u>	<u>Non-compliance</u>
(A) Chapter XXIV of the Establishments Code of the Democratic Socialist Republic of Sri Lanka	
(i) Sub-section 4.2.5, 4.5, 4.6 and 6.3	The actions had not been taken to recover the loan balance of Rs.167,055 of a retired officer of the Buddhasasana division had been due for more than 03 years and the loan balance of Rs. 128,732 of a retired officer of the Cultural division had been due for more than 17 years.
(ii) Sub-section 4.4	The actions had not been taken to recover the loan balance of Rs.234, 305 due from 3 deceased officers of the cultural division

for a period of 1 to 2 years.

(iii) Sub-section 4.5, 4.6 and 6.3

Although the debt balance of 8 officers who were suspended from work in the cultural division, amounting to Rs.483,021 was due for a period of 3 to 5 years, actions were not taken to recover it.

(B) Financial Regulations Code of the  
Democratic Socialist Republic of  
Sri Lanka

(i) Financial Regulations 135

(i) The payments of Rs.147,000 per month from 01.12.2021 to 31.12.2022 were made without checking the verification documents related to the cleaning service of the cultural division.

(ii) A loan amount of Rs.68,917 was incorrectly paid to a Grade III Development Officer and the actions were not taken to recover the said loan amount.

(ii) Financial Regulations 113(6) and  
Section 3.1 of the Public  
Finance Circular No 01/2020  
and dated 28th August 2020

The actions were not taken to recover the debt balance amounting to Rs.220,488 due from three officials of the cultural division who had left the service for more than 05

years.

(C) Paragraph 10.2 of the Public Finance Circular No 02/2020 and dated 28th August 2020 and Guideline No 14 issued by the Department of Public Finance

It was observed that 9 requirements that were stated to be compliant in the annual performance report of the Buddhasasana division were not compliant.

Also, it was observed that 3 requirements which were stated to be compliant in the annual performance report of the Cultural division were not compliant.

(D) Section 3.3 of the Public Administration Circular No. 30/2016 dated 29th December 201

Although the transport service chart should be completed monthly as per Annexure 1 of the circular to identify any adverse changes in fuel usage, the actions were not taken accordingly.

## **2.4 Deposits**

The deposit balance of Buddhasasana Division was Rs. 23,240,820 to the date of 31<sup>st</sup> December 2022. The actions were not taken in accordance with Financial Regulation 571 regarding 5 contract deposits amounting to Rs.21,106,115 out of it exceeding 2 years.

## **2.5 Managing bank accounts**

Although the officers who sign checks are required to post bail in accordance with the Government Officers' Bail Ordinance as per the financial Regulation 880 in maintaining the bank accounts, actions were not taken to collect the bail from relevant officers of the Buddhasasana Division.

## Operational review

### 3.1 Performance

(A) According to Section 12.1 of the State Finance Circular No. 02/2020 dated 28th August 2020, the performance report for the year must be submitted to the Parliament with a copy to Auditor General within 150 days from the end of the financial year. But the performance report of 2021 was submitted to the Parliament on 30th September 2022.

(B) Progress and performance relevant for the annual action plan

(i) It has been indicated in the annual performance report that a cultural center is to be established in every divisional secretariat division as the cultural center program is the main program implemented by the cultural division. But the cultural centers were not established in the Mullaitivu, Mannar, Kilinochchi districts and the attention has not been paid in this regard in constructing cultural centers in this year too.

(ii) Many activities included in the action plan have not been notified in detail. Due to this, it was not clear to identify the programs/ projects to be done under those and it could not be determined whether the objectives and targets were achieved.

(iii) Taking actions to achieve sustainable development goals was indicated as the Goal No 4 in the action plan. The programs were not identified and implemented for evaluating cultural multiplicity making all those who are studying to have knowledge and skills to promote sustainable development.

(iv) The programs were not identified for Tamil, Muslim and other cultural heritages as targets of strengthening attempts for the preservation, conservation and protection of all the cultural and natural heritages as Target 11.4 of Goal No 11.

(C) Special programs for the social and cultural integration (101-2-5-6-1508)

- (i) A budget allocation of Rs.10,000,000 was arranged to provide financial aids for the cultural promotion programs proposed to be implemented through the cultural centers by this vote. An allocation of Rs.6,560,000 has been transferred to the 101-2-5-9-1409 vote on 19<sup>th</sup> December of 2022. Due to this, the remaining allocation was shown in a less figure under that vote and the financial progress of the performance report was indicated as 100%. But it was observed that providing financial aids for the cultural promotion programs implemented from cultural centers is in a minimum level.
- (ii) Although the performance indicator of relevant vote has been mentioned as the number of cultural promotion programs proposed to be implemented according to the annual action plan, the expected targets were not mentioned. However, the physical progress of the relevant vote was mentioned as 100% in the annual performance report.
- (iii) Although conducting special programs for the social and cultural integration was identified as the activities under this vote, programs with multiplicity representing cultures of the various races were not implemented.

(D) Inter-Public Servant Design Competition (101-02-05-08-1409)

Although calling applications for the Inter-Public Servant Design Competition of 2022 and advertising should have been done under this vote, those activities were not made in the year. But the physical progress of relevant vote was mentioned as 99% in the annual performance report.

(E) Craft Village Program (101-02-05-21-2506)

Any activity out of 3 sub activities under first activity of the Craft Village Program had not been done and an awarding ceremony was conducted for 18 craftsmen, institutions and 12 officers. Accordingly, it was observed that objective of promoting Dumbara Rata Industry for the tourist attraction was not achieved. Although there was not any



physical progress due to not implementing relevant activities, the physical progress was indicated as 48% in performance report.

(F) Research activities regarding cultural values and local knowledge (101-02-05-29-2507)

The actions of establishing a research unit and starting a joint research with the University of Peradeniya and preparing national and cultural policies were not completed in the year and those activities were not included in the action plan of 2023. Accordingly, it was observed that the expense of Rs 461,916 paid for the newspaper advertisements regarding the preparation of national and cultural policy has become a waste.

### **3.2 Procurements**

(A) Obtaining cleaning service for the cultural division of the ministry – 2021/ 2022

The following matters were observed in this regard.

- (i) Although it has been mentioned in the agreement dated 07.03.2022, the cleaning service activities to be done from 01.12.2021 to 30.11.2022 for a monthly fare of Rs.147,000, the cleaning activities were started from 26<sup>th</sup> November 2021.
- (ii) Although the personal details of cleaning employees had to be obtained according to the tender document, those details had not been obtained. There were differences regarding arrival time, departure time and number of employees should be serving in the tender document and agreement.
- (iii) Although a supervisor and 04 cleaning employees had to be employed according to the agreement and tender document, only 2 employees had been served from January of 2022 to 31<sup>st</sup> December 2022 and the supervising had not been done by a supervisor. The conditions for charging fines in such situations were not included in the tender documents and total monthly fare

was paid without taking any action against continuous violating of service conditions.

- (iv) The components and materials should be supplied by the supplier for cleaning activities and conditions in regard of usage and supplying materials were not included in the tender document and agreement. The actions were not taken to maintain a register regarding those materials and supervise those activities.

(B) Obtaining cleaning service for the Mahinda Rajapaksha National Tele Cinema Park -2022/2023

The following matters were observed in this regard

- (i) Although it was approved by the minor procurement committee of the ministry to call tender from registered suppliers of ministry using the market pricing tender method for obtaining cleaning service, a total cost estimate were not prepared and approved for this procurement activity according to the Procurement Guideline 4.3.1 and 4.3.2. Only one registered supplier was a registered supplier among the 5 suppliers that tender calling invitations were sent.
- (ii) Although the maximum monthly fee to be paid as per the 2021/2022 and 2022/2023 service agreements should be Rs.798,000 and Rs.831,000 respectively, on the contrary the overpaid amount was Rs.79,800 and actions were not taken to recover that amount from the responsible officers.

(C) Obtaining cleaning service for the National Performance Art Center

The following matters were observed in this regard

- (i) A total cost estimate was not prepared according to the Procurement Guideline 4.3 and the observations were given by the technical committee considering the value of invoices submitted relevant for last 11 months as the gross estimate.

- (ii) Although the agreements had to be made with relevant supplier before obtaining cleaning services, the agreements were made in 30<sup>th</sup> September 2022 after a delay of 6 months from 01.04.2022
  - (iii) Although 21 employees had to be employed daily according to the tender documents, it was observed that 6-7 employees (about 32%) were absent daily. Accordingly, actions were not taken to provide a service with good quality by employing destined number of employees and only the payments were reduced for the absent employees.
  - (iv) Although the payments were made as Rs 1400 per day for an employee and Rs 1500 for a supervisor, it was mentioned to reduce Rs.740 for an employee and Rs 840 for a supervisor in the agreement. Due to this, there was a financial loss of Rs 845,460 for the period from April to September in 2022.
- (D) Although the obtaining services should be done according to the provisions of the Procurement Guidelines, the Chief Accountant (National Heritages Division) had directly informed relevant supplier that the decision was made to give the service contract to the supplier of previous year which is Rakna Arakshaka Lanka Limited for obtaining security services for 2022/23.
- (E) Although the recommendations were made regarding the food supplying institutions for the programs conducted by the ministry from a procurement decision, short eats were obtained for a program on 04<sup>th</sup> January 2022 for Rs 134,875 contradictory to it.

### **3.3 Asset management**

The following matters were observed in this regard

#### **(A) Construction of the Vidyalankara International Buddhist Conference Hall**

The construction of Vidyalankara International Buddhist Conference Hall had to be started in 2005 and it had to be completed on 30<sup>th</sup> September 2017 on a basic estimate of Rs. Mn. 1350 (from Stage 1-5). A cost of Rs. Mn. 1245.18 had been

incurred to the date of 31<sup>st</sup> December 2021 for the construction works till Stage 5. It has been mentioned that the construction works were completed in this performance report and relevant expenses were not made in 2022. The matters observed in on-site inspection held on 29<sup>th</sup> November 2022 are as follows.

- (i) Due to the faults of the foundation, the front and rear staircases were sunk and their tiles were removed similar to the main building and the walls associated with the access staircase were cracked. The sandbags were packed on the connected steps to measure the maximum amount of subsidence.
  - (ii) Water was leaking into the building from outside and water was leaking in room with the central air conditioning system. At the place where the water tanks were installed, various plants were grown on the dampness and there was moss in several places.
  - (iii) On the top floor of the building, the plaster layers of the lintels were peeling off and the walls and ceiling of the entrance were made dirty by the birds.
  - (iv) It was observed that fungus had formed on the seats installed in the main auditorium and the curtains installed were dirty and some curtains were piled on the floor in an unsafe condition.
  - (v) It was observed that the fire extinguishers installed in the building were expired on 10.11.2019.
  - (vi) The premises where the building was located was overgrown with wild plants and various types of vines had also grown to the building.
  - (vii) However, the conference hall building remained idle to the date of this report.
- (B) The car bearing No 18-4263 belonging to the Buddhasasana division of the ministry was decaying in the Mahanayake Charikarama premises since 2019 or earlier.
- (C) Although the problems regarding registered ownership of the vehicles owned by the government should be solved before 31<sup>st</sup> March 2019 according to the Asset

Management Circular No 03/2018 dated 10.10.2018, actions were not taken to take over the ownership of the 3 vehicles bearing No KU-1910, CAM-5384 and 32-5805.

(D) The vehicles bearing No 301-4103, QY-1829 and 18-7052 belonging to the Cultural division were parked insecurely in a car park of Urban Development Authority located in Battaramulla area and the actions were not taken according to the Public Finance Circular No 01/2020(II) dated 28.08.2020 regarding these vehicles.

(E) The Mahinda Rajapaksha Tele Cinema Park in Ranminithenna, Thissamaharama that was under the Ministry of Mass Media had been vested to the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion from the special gazette No 2187/27 and dated 09<sup>th</sup> August 2020. Accordingly, 9 vehicles were attached to the Ranminithenna Park from the letter No MMI/05/08/16 dated 04<sup>th</sup> December 2020 of the additional secretary to the Ministry of Mass Media.

The following matters were observed in this regard

(i) Although the actions should be taken under the criteria mentioned in the Section 8 of Part II of the Public Finance Circular No 01/2020 dated on 28<sup>th</sup> August 2020 in vesting and transferring assets between the ministries.

(ii) 4 vehicles out of 9 relevant vehicles had been vested to the Secretary of the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion by the Ministry of Mass Media and the actions were not taken to legally take over the remaining vehicles.

(iii) Although the accepting relevant vehicles should be done by the relevant ministry, it was done by the Acting Director General of the Mahinda Rajapaksha Tele Cinema Park. As the Mahinda Rajapaksha Tele Cinema Park is not a formally established institution and the position of Director General of it also a temporary post, it was observed that accepting vehicles was not legal.

(F) 7 quarters were being used as residence of officers and other 3 quarters were being used for other requirements out of the 10 quarters owned by the Gramodaya Janakala

Kendraya to the date of 31<sup>st</sup> December 2022. The following matters were observed in this regard

- (i) Although all the government houses should be classified as sub-registered houses or public service houses according to the Section 1 of Chapter XIX of the Establishment Code, houses owned by the Janakala Kendraya were not classified accordingly.
- (ii) Although the permission of the secretary should be obtained to charge a certain house rent instead of charging a percentage from the salary of an officer, if the charging house rent according to the subsection 5.6 of Chapter XIX of the Establishment Code is considerably higher than fair economic rent value of the relevant house, actions were not taken accordingly.
- (iii) Apart from the houses allocated to a post, the lease period of all the quarters ends in 5 years and when handing over the quarters to the officials, the agreement should be made with the relevant officials according to the conditions mentioned in the Chapter XIX of the Establishment Code according to the Subsection 60.1 of Chapter XIX of the Establishment Code. According to the Government Quarters (Recovery of Possession) Act No 7 of 1969 amended by the Act No 03 of 1971 and No 40 of 1974, officers should be removed from the quarters if they did not move away. However, the actions were not taken accordingly regarding an officer who had rejected to make such agreements.
- (v) Although it has been informed to audit that one house was being used for music studies, the Director of Gramodaya Janakala Kendraya had made a request to the secretary of Ministry of Buddhasasana, Religious and Cultural Affairs to give it a suitable officer to prevent it from being decayed due to being under the threat of insects such as termites because of being closed out of use.

### **3.4 Bailing of government officers**

The actions were not taken to charge bails from 25 officers of the Buddhasasana division of the ministry as per Authority 612 of the Bail Ordinance according to Financial Regulation 880 of the Democratic Socialist Republic of Sri Lanka.

### 3.5 Management weaknesses

#### (A) Dambadiva pilgrimage tourist registration and providing guidelines

- (i) Although the opportunities such as providing facilities to obtain gratis visa for pilgrims, facility of obtaining passport and providing more protection to pilgrims are given by registering Dambadiva pilgrimage organizers in the ministry, formal awareness programs were not implemented in the ministry to acknowledge the pilgrims and organizers regarding those facilities. Furthermore, the follow-ups were not done to search whether the profit of gratis visa was given to the pilgrims.
- (ii) It was requested by the Additional Secretary (Administration) from the Ministry of Health, Nutrition & Indigenous Medicine to prepare a guideline with health instructions due to incidents such as continuous health problems faced by pilgrims and even several deaths. Accordingly, a relevant guideline was prepared and submitted to the ministry by the Health Promotion Bureau. However, it could not be confirmed that it was given to all the pilgrimage organizers in the audit and relevant follow-ups were also not done.
- (iii) The inspections were not done by the ministry in regard of shortcomings happening to the pilgrims by the registered organizers. Although 29 complains were received regarding various difficulties and injustices happened to the pilgrims from organizers and 2 complains were received from pilgrimage organizers, inspections were not carried by the ministry in this regard.

#### (B) Inspection of Rajarata Circuit House

- (i) The concrete floor of the Rajarata Circuit House was cracked and it was needed to make repairs regarding the electric installations of the driver lodge building. Although there was a difficulty in entering the vehicles due to damages happened by the rainwater to the entrance of the circuit house, actions were not taken to repair it till now.

- (ii) In addition to the reservation charges of the circuit house, a bed sheet charge of Rs 50 per guest bed was charged by the guardian of the circuit house and a formal receipt has not been issued as per Financial Regulation 168 (1) and (2).
  - (iii) Although the collected government money should be remitted daily or as early as possible according to the Financial Regulation 177, the actions were not taken to give even a petty cash imprest to the circuit house. Due to this, sometimes other expenses were incurred by the bed sheet charges.
- (C) It could not be confirmed about the accuracy of the balance in the audit due to dancing costumes were not kept in the stores formally and Rs.4,429,800 was spent for the costumes by the cultural division of the ministry for the Independence Day. Furthermore, it was observed that the costumes are kept idle without attention being paid for generating revenue from giving them to external institutions for alternative circumstances.
- (D) The Mahinda Rajapaksha National Tele Cinema Park constructed in a land of 235 Acres in Ranminithenna area of Tissamaharama has been opened on 30<sup>th</sup> March 2010 and it has not been established as a formal institution. A cabinet memorandum under the subject of “Making the Mahinda Rajapaksha National Tele Cinema Park a company owned by the government” had been submitted on 31<sup>st</sup> January 2013 by the then Minister of Mass Media. The following matters were observed in this regard
- (i) The Ministry of Mass Media was named as the institution that should be implementing the relevant cabinet decision. But the cabinet decision had not been implemented by that ministry or the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion.
  - (ii) The Mahinda Rajapaksha National Tele Cinema Park is located in a government land and it had been vested under several special conditions to the authorized officer of the Ministry of Mass Media when it was under that ministry. It was still in the name of the authorized officer of that ministry to the date of this report. Although it has been more than 2 years since the land



was vested to the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion, the actions were not taken to take over the relevant land to the ministry.

(E) The following observations are made regarding the operational activities and performance of the Gramodaya Janakala Kendraya

- (i) Although it has been recommended to take necessary steps to maintain the Gramodaya Janakala Kendraya under the Department of Cultural Affairs according to the cabinet decision No AMP/22/1294/620/007 and dated 13<sup>th</sup> September 2022, it has been implemented under the Ministry of Buddhasasana, Religious and Cultural Affairs without being implemented as a project under the Department of Cultural Affairs to the date of audit.
- (ii) Although a total expenditure of Rs.26,365,301 had been incurred for the Gramodaya Janakala Kendraya during last previous 3 years, a less amount of 112 students had been participated in the courses during that period. It was observed that strategies were not implemented to increase the number of students participating for the courses.
- (iii) When it is required to revise the number of approved employees as the timely needs, it should be approved from the Department of Management Services after identifying minimum number of posts for providing a more efficient and effective service according to the Subsection 1(vii) of the Management Service Circular No 02/2020 and dated 26<sup>th</sup> October 2020. But a post of a Manager and 2 posts of Theatre Assistant had been maintained as approved cadre of the Janakala Kendraya which is without a theatre and those were not revised by the Department of Management Services

(F) The following observations are made regarding the operational activities of the National Performance Art Center.

- (i) The Nelum Pokuna Theatre has been managed by the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion under the Ministry of Buddhasasana, Religious & Cultural Affairs. Then it was taken

under the Ministry of Buddhasasana, Religious & Cultural Affairs from the extra ordinary gazette No 2289/49 dated 22<sup>nd</sup> July 2022. However, it was observed that the theatre has not been formally established by the said ministry to the date of 31<sup>st</sup> December 2022.

- (ii) Although actions should be taken to make a revenue head for the revenue of the theatre according to the letter No SA/AMP/Deposit/Transfer dated on 09<sup>th</sup> January 2020 of Director General of Public Accounts, the necessary steps were not taken to the date of 31<sup>st</sup> December 2022 in this regard.
- (iii) Although the institutions that had not increased various charges for providing services according to Paragraph 5.1 of the Public Finance Circular No 01/2020 dated 28<sup>th</sup> August 2020 should take actions to increase those charges by 15% or more after obtaining approval of the secretary to the line ministry, the necessary steps were not taken to revise the charges from the ministry in 2020, 2021 and 2022.
- (iv) The payments were charged on discounted prices only from some parties in providing theater on rental basis and the treasury approval was not obtained for charging such discounted prices.
- (v) An agreement has been made into with the respective rent-buying parties for providing the theater on rental basis and the signing of the agreement on behalf of the first party of the agreement was done by the theater reservation officer and the chief administrative officer of the theater. The agreement could not be considered as legally valid as the theater was not established as a formal legal entity.
- (vi) According to Financial Regulation 3(1) all the functions of the government should be determined previously and indicated in the plans and programs. But the expenditure related to the theater was not planned in this way and the expenditure was not included in the annual estimate and the approval of Parliament was not taken.

vii) Payments for the electricity bills should be made within 15 days of receipt of the bill for a particular month. The bill also stated that a monthly interest of 1.20% will be charged on the outstanding bill value for the late payments from 16th day. Due to this, in addition to the payments for the electricity consumed in 2022, an additional amount of Rs.460,419 was paid as a surcharge. It was observed that actions should be taken in accordance with Financial Regulations 156 and 210(2) in this regard

(viii) The following facts were observed regarding rent and electricity charges charged for providing services to transmission antennas maintained by three private communication agencies in the Centre.

- Although the agreements made with 2 private communication institutions that operate the transmission antennas had expired by 31st December 2022, new agreements have not been made. Due to this, the theater had lost the opportunity to revise the prices and earn more income.
- According to the agreement, the tax rent should be paid on the 10th of every month. But the said communication agencies had not paid the installments properly according to the monthly income reports of the theater. Late payment penalties could not have been levied as there was no penalty mentioned for the late payments of rent at the time of entering into the agreements.
- According to the agreements between the theater and each communication institution, the expenses for the electricity used to maintain the transmission antennas must be paid by those institutions to the theater and the theater must settle the related bills. Nevertheless, an amount of Rs.1,255,465 need to be charged for the year 2021 and 2022 was remaining as the said institutions had not paid the electricity bills properly

(ix) It was observed that a restaurant is maintained by the army using an area of about 400 square feet in the center premises and no rent has been collected from the relevant army. The relevant army informed the audit that since the restaurant was operated on a welfare basis and the activities of the canteen were maintained separately from the activities of the theater, no rent was paid for the premises. Nevertheless, it was observed that since the relevant land premises have a very high economic value and as the cleaning charges, electricity bills, water bills etc. related to the said premises are paid by the theater itself, a rent should be charged based on the appraised value.

(G) The following observations are made regarding the Inter Statutory Board for the Protection of Kandyan Heritage

(i) It was observed that it is not required to maintain a separate project to protect Kandyan heritage as the other institutions are existing for implementing many projects carried by the Inter Statutory Board for the Protection of Kandyan Heritage

(ii) The actions were taken by the ministry to obtain a building located in area of the Kandy municipal council on rental basis for the office premises of the Inter Statutory Board for the Protection of Kandyan Heritage. The actions were not taken to charge the amount for installations and constructions of Rs 6,194,607 done by the ministry in the property on the estimated value at the end of the lease agreement and the actions were not taken to include those conditions to the new lease agreement.

(H) The following observations are made regarding the Cultural Conservation & Construction (PVT) Ltd which is fully owned by the ministry

(i) The financial statements relevant for 2018/2019, 2019/2020, 2020/2021, 2021/2022 financial years of the Cultural Conservation & Construction (PVT) Ltd that was registered with the full ownership to the ministry

with the objective of constructions and maintenance works of the Cultural Ministry and institutions under it to be done efficiently, were not submitted to the Auditor General.

- (ii) As the operations of the company are completely inactive now, it was requested to liquidate the company on 05<sup>th</sup> July 2021 from the Secretary to the Prime Minister. But the liquidation process has not been implemented to the date of this report.

## **4. Good governance**

### **4.1 Internal audit**

- (A) The comments were not submitted regarding 7 audit queries that were directed to the Secretary of the ministry in 2021 and 2022 from the Internal Auditor of the ministry according to the 40(1) and 40(3) sections of the National Audit Act No 19 of 2018.
- (B) Although it should be discussed with the Auditor General as mentioned in Financial Regulation 134(2) in preparing internal audit plan according to the Section 6 of the Management Audit Circular No DMA/01-2019 dated on 12<sup>th</sup> January 2019, actions were not taken accordingly.
- (C) Although there was a staff of nearly 1000 and 208 cultural centers implemented, the approved position of Internal Auditor was vacant for several years.

## **5. Human resource management**

The following matters were observed in this regard

- (A) The approved cadre of the Buddhasasana division of the ministry is 219 and it has an actual staff of 164. There were 55 vacancies to the date of 31<sup>st</sup> December 2022 and a director post, 2 positions of Engineer and Assistant Engineer and 3 Assistant Secretary posts were vacant out of it. In addition, it is observed that there is an effect for the performance of the ministry from not filling the

vacancies of 13 Development Officers, 12 Development Assistants, 9 Management Service Officers and 7 Drivers.

- (B) Although 201 Assistant Cultural Promotion Officers are approved for the Cultural division, actual number was 133 and there were 68 vacancies which means 34%. Although 141 Development Officers are approved for the Cultural division, actual number was 187 and there were 46 vacancies which means 33%.
- (C) Although the ministry had 208 cultural centers, 297 center watchmen were employed and this surplus was reported due to the approval given as private to the holder only for 104 watchmen by the Department of Management Services on 10th December 2020. According to the audit inspections the ministry had not taken actions to effectively receive the service of this excess of 89 watchmen. Although it was pointed out the importance of using finger print machines for the employees of these centers from the audit reports of 2021, actions were not taken by the ministry in this regard.
- (D) Although a post of Office Employee was not approved for the Mahinda Rajapaksha Tele Cinema Park, 2 individuals were serving in that post to the date of 31<sup>st</sup> December 2022.

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

## Chapter 04 - Performance Indicators

### 4.1 Ministerial Performance Indicators (Based on Action Plan)

Special Indicators	Actual output as a percentage (%) of expected output		
	100% - 90%	75% - 89%	50% - 74%
1. Number of students who follow courses at cultural centers, Actual no - 15,853 (cultural center -207) (expected no - 45,000) <b>Actual output (35%)</b> <ul style="list-style-type: none"> <li>Due to the country's economic volatility, it was difficult to accomplish the expected value.</li> </ul>	-	-	-
2. Number of local library members receiving library facilities through cultural center libraries, Actual no - 57,818 3. (expected value - 40,000)	100%	-	-
4. Number of national/special programs conducted/contributed annually by the Cultural Affairs Division, Actual no - 05 (Expected value - 10) <ul style="list-style-type: none"> <li>Due to the country's economic volatility, it was difficult to accomplish the expected value.</li> </ul>	-	-	50%

<p>5. Number of special cultural programs conducted divisionally by cultural centers Actual no – 926</p> <p>(Expected value - 1,300)</p>	-	-	71%
<p>6. Number of Foreign Cultural Relations Programs conducted by the Cultural Affairs Division</p> <p>Actual no - 3</p> <p>(Expected value - 35)</p> <p><b>Actual output (8%)</b></p> <ul style="list-style-type: none"> <li>• Due to the country's economic volatility, it was difficult to accomplish the expected value.</li> </ul>	-	-	-
<p>7. Number of active Cultural Bilateral Agreements and MoUs</p> <p>Actual no – 48</p> <p>(Expected value -68)</p>	-	-	70%
<p>8. Submission of creations for the creative competition of Inter - public employees (in Sinhala and Tamil Media)</p> <p>Actual no - 1,392</p> <p>(Expected value -3,000 )</p> <p><b>Actual output (46%)</b></p> <ul style="list-style-type: none"> <li>• Due to the country's economic volatility, it was difficult to accomplish the expected value.</li> </ul>	-	-	-



## Chapter 05 - Performance in Achieving Sustainable Development Goals (SDG)

### 5.1 Indicate the relevant identified Sustainable Development Goals

Aims/objectives	Aims	Indicators of achievement	Progress towards winning so far		
			0%-49%	50%-74%	75%-100%
4. Ensure comprehensive, equitable, high-quality education and opportunity for lifelong learning for all	4.7. By 2030, all learners will have acquired the knowledge and skills necessary to promote sustainable development. It includes education on sustainable development and sustainable lifestyles, promoting human rights, peace, a culture of non-violence, global citizenship and appreciation of cultural diversity and cultural contribution to	1. Number of cultural centers under construction and functioning island wide	-	65%	-
		2. Number of students who complete the courses conducted through cultural centers successfully.	35%	-	-
		3. Number of readers generated by libraries of the cultural centers	-	-	100%
		4. The number of specific cultural programmes conducted by cultural centers on divisional	-	71%	-

	sustainable development.	level.			
		5. Number of special cultural programs contributed annually by the Cultural Affairs Division	-	50%	-
		6. Number of training opportunities for artists through foreign cultural relations, cultural bilateral agreements and MoUs	-	70%	-
		7. Number of creations of the creative competition of Inter – public service employees.	46%	-	-
11 Creating cities and settlements flawless, secure, strong, and long-lasting	<b>11.4.</b> Strengthening attempts to conserve and safeguard the world's natural and cultural heritage	1. Implementation of craft village programme  • Selection of 18 craftsmen engaging in the industry in Kalasirigama and Alokagama, appreciate	30%	-	-

		and awarding financial aids to purchase equipments to develop the industry.			
		2. Number of research papers published on cultural values and indigenous knowledge	-	-	-
		3. Preservation and promotion of national heritage. <ul style="list-style-type: none"> <li>• Submitting a proposal to UNESCO on conservation of intangible heritage</li> </ul>	-	70%	-

## 5.2 Describe the achievements and challenges in accomplishing the Sustainable Development Goals in detail.

### Achievements

1. Carrying out the project on Amaradeva Asapuwa by transferring the required provisions from the Buddhasasana Division.
2. Both local and foreign guests applauded the cultural concert that was organized with vibrant cultural components for the 74<sup>th</sup> Independence Day celebration.
3. A cultivation project named "*Dahami Govithanin Yahapath Sanskuthiyak*" was conducted during the year 2022 in by Cultural affairs Division alone

with the affiliated institutes in order to prevent a future global food crisis for a considerable level.

4. Taking measures for the preparation of National Cultural Policy.
5. Appreciation of the Dumbara Pattern Industrial craftsmen, granting awards to 18 artists, and providing financial assistance.
6. Conducting “Pratibha 2021” inter cultural center competition and present awards and certificates to winners.
7. Appreciation of artistic skills of Public officers and retired public officers through Inter – public servant creative competition.

### **Challenges**

1. Sustaining artistic and cultural activities despite the obstructions occur in year 2022.
2. Restricting staff attendance to office due to the country's fuel shortage.
3. Mainly due to the quarterly distribution of allocations and the aforementioned crisis situations, the allocations have to be utilized properly and economically within certain time frames.
4. Maintaining the activities of cultural centers islandwide even under the restrictions of expenses.

## Chapter 06 - Human Resource Profile

### 6.1 Cadre Management

	Approved cadre	Existing staff	Vacancies/(extra)
Senior	17	12	5
Tertiary	02	01	01
Secondary	589	518	114/ (43)
Preliminary	435	498	43

**6.2** Human resources is utilized to the fullest extent to achieve the objectives of the cultural section successfully.

### 6.3 Human Resource Development

Name of the programme	Number of trained employees	Time duration	Total investment (Rs.)		Nature of the programme (Domestic/ Foreign)	Output/acquired knowledge
			Domestic	Foreign		
1. Tamil language practical training conducted by Official Language Department	59	06 months	112,500		Domestic	Tamil language training was given to 60 officers of the cultural affairs division
2. Training on Government Payroll	01	2022.11.28,29,30	18,000		Domestic	Ms. T.P.H Chaturangi, from the Accounts division was participated for this programme.
3. Training on public accounting system and preparation of final accounts	01	2022.11.28,29	7,500		Domestic	Ms. Maheshi Weeraratne from Accounts division was participated for this programme

Performance of the organization can be improved by utilizing the awareness and experience acquired by officers through these training programmes.

## Chapter 07 - Compliance Report

Number	Requirement to apply	Compliance Status (Compliant / Not Compliant)	Brief explanation if it is non-compliance	Precise decision measures suggested to prevent non-compliance in the future
1	The following financial statements/accounts have been submitted on due date			
1.1	Annual Financial Statement	Complaint.	-	-
1.2	Advance Account of Public officers	Complaint.	-	-
1.3	Business and Product imprest Accounts (Commercial Advance Accounts)	Non Complaint	No other imprest accounts are maintained under the Ministry except the imprest accounts of public accounts	-
1.4	Store imprest accounts	Non Complaint		-
1.5	Special imprest accounts	Non Complaint		-
1.6	other	Non Complaint		-
2	Maintenance of books and records (F.R.445)			
2.1	Updating and maintaining fixed assets register as per Public Administration Circular 267/2018	Complaint.	-	-
2.2	Updating and maintaining personnel payroll records / personnel payroll cards	Complaint.	-	-

Number	Requirement to apply	Compliance Status (Compliant / Not Compliant)	Brief explanation if it is non-compliance	Precise decision measures suggested to prevent non-compliance in the future
2.3	Updating and maintaining audit query register	Complaint.	-	-
2.4	Update and maintain internal audit report documents.	Complaint.	-	-
2.5	Preparation of all monthly accounts summary (CIGAS) and submission to the Treasury on due dates	Complaint.	-	-
2.6	Updating and maintaining cheque and money order register	Complaint.	-	-
2.7	Updating and maintaining inventory register	Complaint.	-	-
2.8	Updating and maintaining stock register records	Complaint.	-	-
2.9	Updating and maintaining the disaster and loss register	Complaint.	-	-
2.10	Updating and maintaining the credit register	Complaint.	-	-
2.11	Update and maintain Sub-Paper Book Register (GA-N20).	Complaint.	-	-
<b>3</b>	<b>Performance of functions for financial control (F.R.135)</b>			
3.1	Financial powers are delegated within the institution	Complaint.	-	-
3.2	Awareness within the organization of the delegation of	Complaint.	-	-



Number	Requirement to apply	Compliance Status (Compliant / Not Compliant)	Brief explanation if it is non-compliance	Precise decision measures suggested to prevent non-compliance in the future
	financial powers			
3.3	Delegation of authority whereby every transaction is approved through two or more officers	Complaint.	-	-
3.4	Per Public Accounts Circular No. 171/2004 dated 11.05.2014, taking measures under the control of the Accounting Officers on utilizing government payroll software package.	Complaint.	-	-
<b>4</b>	<b>Preparation of Annual Plans</b>			
4.1	Preparation of Annual Action Plan	Complaint.	-	-
4.2	Preparation of Annual Procurement plan.	Complaint.	-	-
4.3	Preparation of annual internal audit plan	Complaint.	-	-
4.4	Prepare the annual estimate and submit it to the National Budget Department (NBD) on due date	Complaint.	-	-
4.5	Submission of Annual Cash Flow Statement to Treasury Operations Department on due date	Complaint.	-	-

Number	Requirement to apply	Compliance Status (Compliant / Not Compliant)	Brief explanation if it is non-compliance	Precise decision measures suggested to prevent non-compliance in the future
<b>5</b>	<b>Audit queries</b>			
5.1	All audit queries have been answered by the date fixed by the Auditor General	Complaint.	-	-
<b>6</b>	<b>Internal Audit</b>			
6.1	According to F.R. 134 (2) DMA/1-2019, Prepare the internal audit plan after consulting with the Auditor General at the beginning of the year.	Complaint.	-	-
6.2	Every internal audit report is responded to within one month.	Complaint.	-	-
6.3	As per sub section 40(4) in National Audit Act No.18 of 2018, All internal audit reports have been submitted to the Management Audit Department in duplicate.	Complaint.	-	-
6.4	In terms of F.R. 134 (3), Copies of all internal audit reports submitted to the Auditor General	Complaint	-	-
<b>7</b>	<b>Audit and Management Committee</b>			

Number	Requirement to apply	Compliance Status (Compliant / Not Compliant)	Brief explanation if it is non-compliance	Precise decision measures suggested to prevent non-compliance in the future
7.1	In accordance of DMA circular1-2019 , having conducted on at least 4 audit and management committees in the pertinent year	Complaint	-	-
<b>8</b>	<b>Asset Management</b>			
8.1	According to 7 <sup>th</sup> Chapter of Asset management circular bearing no. 01/2017 , Information on purchases and misappropriations of assets has been submitted to the Comptroller General's office	Complaint	-	-
8.2	As per 13 <sup>th</sup> Chapter of above said circular,implementation of provision in the circular	Complaint	-	-
	Appointing a suitable Liaison Officer for coordination and reporting information regarding the details of the officer to the Comptroller General Office.	Complaint	-	-
8.3	According to Public Finance circular no. 05/2016, conducted Board of Survey and relevant reports are submitted to Auditor	Complaint	-	-

Number	Requirement to apply	Compliance Status (Compliant / Not Compliant)	Brief explanation if it is non-compliance	Precise decision measures suggested to prevent non-compliance in the future
	General on due date.			
8.4	The surpluses, deficiencies and other recommendations revealed in the annual board of survey have been carried out within the period specified in the circular	Complaint	-	-
8.5	Conduction of disposal of condemned articles in accordance of F.R.772	Complaint	-	-
<b>9</b>	<b>Vehicle Management</b>			
9.1	Preparing daily driving notes and monthly summary reports for reserve pool vehicles and submitting them to the Auditor General on the due date	Complaint	-	-
9.2	Misuse of vehicles less than 6 month of condemned.	Complaint	-	-
9.3	Maintaining,conducting and updating vehicle log books	Complaint	-	-
9.4	Taking measures regarding every accident.as per F.R. 103,104,109 and 110	Complaint	-	-

Number	Requirement to apply	Compliance Status (Compliant / Not Compliant)	Brief explanation if it is non-compliance	Precise decision measures suggested to prevent non-compliance in the future
9.5	Re-examining fuel combustion in vehicles in accordance with the requirements specified in paragraph 3.1 of Public Administration Circular No. 2016/30, dated 29.12.2016.	Non complaint	This test has practically become unfeasible due to the volume of fuel that was released to the vehicles..	Will take measures to inform the Petroleum Corporation and request permission to carry out only this activity outside of the QR system.
9.6	Full ownership of the leased vehicle log books has been transferred after the lease period.	Complaint.	-	-
<b>10</b>	<b>Bank Accounts Management</b>			
10.1	Compile, sign, and submit the bank reconciliation statements for audit within specific date.	Complaint	-	-
10.2	Settling inactive bank accounts which are brought forward from reviewed year or earliar years	Complaint	-	-
10.3	The balances have been resolved within a month by following financial restrictions in respect to the balances that were revealed in the bank reconciliation	Complaint	-	-

<b>Number</b>	<b>Requirement to apply</b>	<b>Compliance Status (Compliant / Not Compliant)</b>	<b>Brief explanation if it is non-compliance</b>	<b>Precise decision measures suggested to prevent non-compliance in the future</b>
	statements and that required to be altered.			
<b>11</b>	<b>Utilization of Provisions</b>			
11.1	To incur expenses thereby provisions made do not exceed their limits	Complaint	-	-
11.2	As per F.R.94 (1), incurring liabilities not exceeding provisions at the end of the year after the provision has been utilized.	Complaint	-	-
<b>12</b>	<b>Advance Accounts of Public Officers</b>			
12.1	Compliance with restrictions	Complaint	-	-
12.2	Conduction of a time analysis of outstanding loan balances	Complaint	-	-
12.3	Outstanding loan balances which have been prevailing for more than a year have been settled	Not Complaint	Measures are being taken to recover from creditors or guarantors in the future.	-
<b>13</b>	<b>General Deposit Account</b>			
13.1	Overdue deposits have been	Complaint	-	-

<b>Number</b>	<b>Requirement to apply</b>	<b>Compliance Status (Compliant / Not Compliant)</b>	<b>Brief explanation if it is non-compliance</b>	<b>Precise decision measures suggested to prevent non-compliance in the future</b>
	resolved as per F.R. 571			
13.2	Updating and maintaining control account for General deposits	Complaint	-	-
<b>14</b>	<b>Imprest Accounts</b>			
14.1	Remittance of cash book balance to Treasury Operations Department at the end of the year under review	Complaint	-	-
14.2	As per F.R.. 371, the instant interim imprest, settled within one month of the completion of the work.	Complaint	-	-
14.3	As per F.R. 371, the interim order has been issued in order to prevent the exceeding the authorized limit	Complaint	-	-
14.4	Monthly reconciliation of leading account balance with treasury books	Complaint	-	-
<b>15</b>	<b>Income Account</b>			
15.1	According to the applicable regulations, repayments have been paid from the revenue collected.	Complaint	-	-
15.2	The revenue collected was	Complaint	-	-

<b>Number</b>	<b>Requirement to apply</b>	<b>Compliance Status (Compliant / Not Compliant)</b>	<b>Brief explanation if it is non-compliance</b>	<b>Precise decision measures suggested to prevent non-compliance in the future</b>
	directly credited to the income instead of the deposit account.			
15.3	The deficit income reports have been delivered to the Auditor General, according to F.R.176.	Complaint.	-	-
<b>16</b>	<b>Human Resource Management</b>			
16.1	Conduction of the staff within the approved cadre limitation	Complaint.	-	-
16.2	Duty lists have been handed over to every member in the staff	Complaint.	-	-
16.3	All reports have been submitted to the Management Services Department as per MSD Circular No. 2017/04 dated 20.09.2017	Complaint.	-	-
<b>17</b>	<b>Providing information to the public</b>			
17.1	In line with the Right to Information Act and Regulations, appoint an information officer and update and maintain a record of exposures of information.	Complaint.	-	-
17.2	Information on the institution has been provided through its website, and the	Complaint.	-	-



<b>Number</b>	<b>Requirement to apply</b>	<b>Compliance Status (Compliant / Not Compliant)</b>	<b>Brief explanation if it is non-compliance</b>	<b>Precise decision measures suggested to prevent non-compliance in the future</b>
	comments/accusations regarding the institution have been aided through the website or through alternative methods.			
17.3	According to Sections 08 and 10 of the Right to Information Act, reports have been submitted twice a year or once a year.	Complaint.	-	-
18	<b>Implementation of Citizenship Charter</b>			
18.1	Development and execution of a citizen/client charter in accordance with Ministry of Public Administration and Management circulars Nos. 05/2008 and 05/2018 (1)	Complaint.	-	-
18.2	Institutions have developed a mechanism to monitor and evaluate the development and execution of the citizen/client charter, as per paragraph 2.3 of the aforementioned circular.	Complaint.	-	-

Number	Requirement to apply	Compliance Status (Compliant / Not Compliant)	Brief explanation if it is non-compliance	Precise decision measures suggested to prevent non-compliance in the future
19	<b>Formulation of Human Resource Plan</b>			
19.1	Based on Annex 02 form of Public Administration Circular No. 02/2018, dated 24.01.2018, a human resource plan has been developed	Complaint	-	-
19.2	The aforementioned HR plan specifies a training opportunity of at least 12 hours per year for each employee.	Non Complaint	Due to the current economic crisis, training has been halted in order to conserve funds.	
19.3	All employees have signed annual performance agreements in the format provided in Annexure 01 of the aforementioned circular.	Complaint.	-	-
19.4	Development of a human resource development plan in accordance with paragraph 6.5 of the preceding circular Appointment of a senior official in charge of skill development program implementation	Complaint.	-	-

<b>Number</b>	<b>Requirement to apply</b>	<b>Compliance Status (Compliant / Not Compliant</b>	<b>Brief explanation if it is non- compliance</b>	<b>Precise decision measures suggested to prevent non- compliance in the future</b>
<b>20</b>	<b>Responding to audit chapters</b>			
20.1	Deficiencies identified in prior years' audit paragraphs by the Auditor General have been corrected.	Complaint.	-	-

# **National Heritage Division**

## **Chapter 01 Corporate Profile / Executive Summary**

### **01. National Heritage Division**

#### **1.1 Introduction**

In accordance with the Government's Policy of conserving national heritage and maintaining culture, literature and art with a high standard, the National Heritage Division of the Ministry of Buddhasasana, Religious and Cultural Affairs, has been established and duties and functions have been lawfully assigned to it by the Extraordinary Gazette No.2289/27 dated 22.07.2022. Thus, the National Heritage Division has been assigned the tasks of assisting in the formulation of policies in relation to the subjects of culture, national heritage, promotion of performing arts and rural arts in conformity with the prescribed Laws, Acts and Ordinances, implementing projects under the National Budget, State Investment and National Development Programmes and implementing, monitoring, follow-up, and evaluation of subjects and functions and relevant policies, programmes and projects of the departments, state corporations and statutory institutions entrusted with administrative responsibility.

#### **1.2 Vision**

To be a proud Sri Lanka through conservation of national heritage, promotion of literature and arts.

#### **Mission**

Assisting in the promotion of culture, national heritage, performing arts, traditional and rural arts in conformity with the prescribed Laws, Acts and Ordinances towards conservation of national heritage and maintenance of culture, literature and arts at high standards and also assisting in the management of archeological heritage of Sri Lanka.

## **Objectives**

1. Identifying the Sri Lankan national heritage in legitimate terms and conservation of the national heritage.
2. Assisting in the formulation of policies in relation to the promotion of national heritage, performing arts of rural arts.
3. Conserving and promoting tangible and intangible cultural heritage.
4. Making the community, including children and youths, aware of conservation of national heritage and ethical values
5. Enriching the creativity and diversity of the publications on culture
6. Ensuring the statutory status of each institution.
7. Safeguarding the rights of indigenous communities and communities with especial identities and making them happy communities.
8. Ensuring the occupational safety of artists.
9. Providing opportunities and facilities for the international community to enjoy local arts.
10. Conserving and promoting local artistic work and facilitating for the communities to such works with high-end standards.
11. Managing Archaeological Heritage of Sri Lanka.

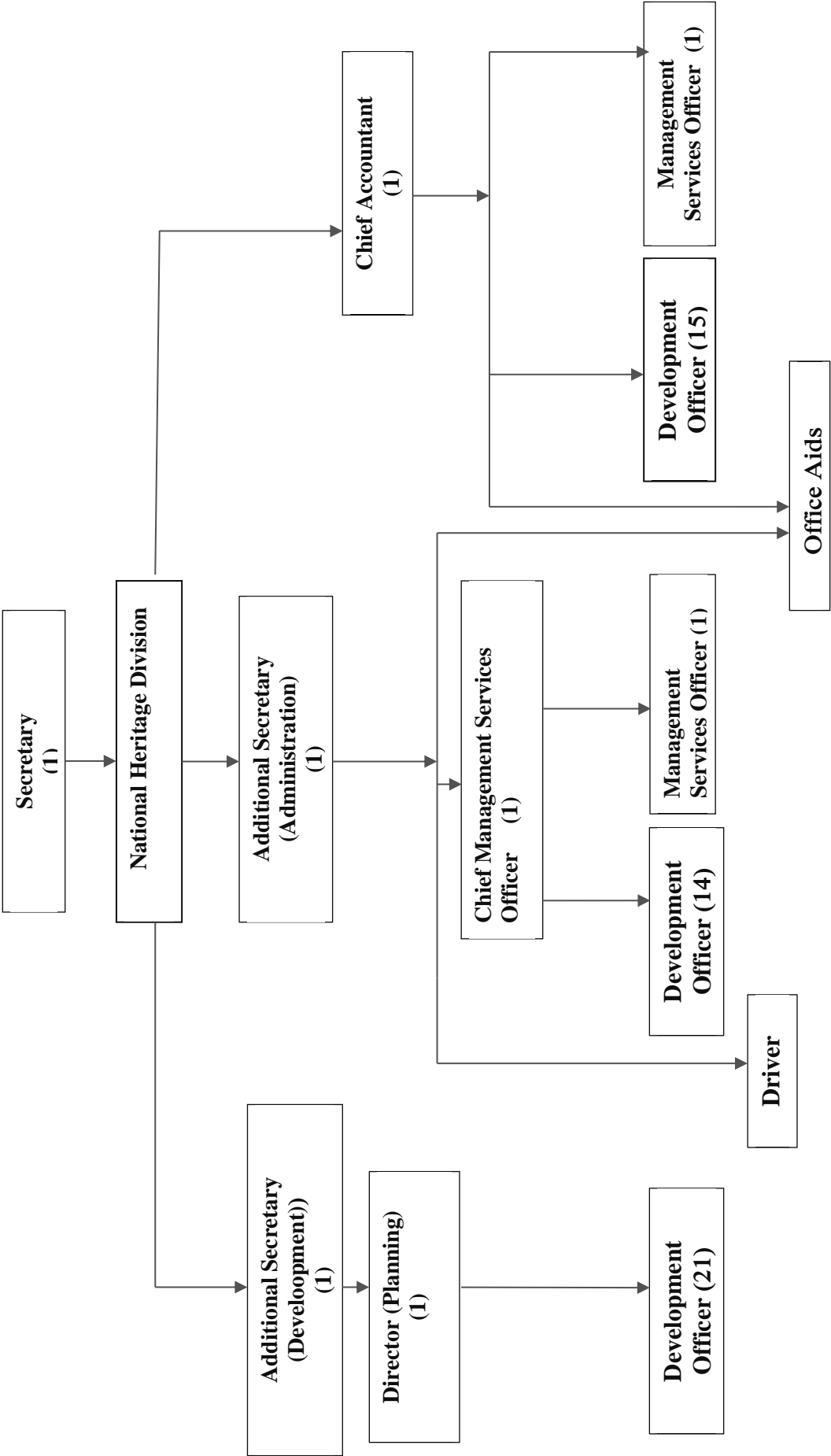
### **1.3 Key Activities**

1. Administering the Central Cultural Fund and taking measures to restructure the same after a study
2. Supporting the programmes which emphasize the pride of the cultural and national heritage in order to conserve the cultural and archeological heritage
3. Identifying the trends of using cultural contribution in creating cooperation between nations and taking necessary steps to implement them
4. Formulating, implementing, follow-up and evaluating the policy programs and projects related to the subjects of Budhasasana, religious and cultural Affairs departments, statutory bodies and public corporations, based on the national policies implemented by the government, to ensure that the Ministry fulfills its duties by eliminating waste and corruption

5. Redesigning all methods and procedures with modern management systems and technology to ensure that the ministry fulfills its responsibilities by eliminating waste and corruption.
6. Implementing and following up the programs related to Buddhist religious and cultural affairs
7. Taking necessary steps to conserve historical, archaeological and cultural heritage.
8. Taking necessary steps to promote modern and traditional arts and encourage artists
9. Identifying and implementin the measures related to the development of the fields of drama, music and dance

# 1.4 Organization Structure

Ministry of Buddhasasana, Religious and Cultural Affairs (National Heritage Division)



### **1.5. Institutions for which administrative responsibilities are assigned**

- 1 Gramodaya Folk Arts Centre
- 2 Galle Heritage Foundation
- 3 Department of Archeology
- 4 Intermediate Statutory Body for Protection of Kandyan Heritage
- 5 Ape Gama
- 6 National Center for Performing Arts (Nelum Pokuna)
- 7 Mahinda Rajapaksa National Tele-Cinema Park
- 8 Tower Hall Theater Foundation
- 9 Royal Asiatic Society of Sri Lanka



## **1.6 Profile and the functions of the institutions for which administrative responsibilities are assigned**

### **1.6.1 Gramodaya Folk Arts Centre**

#### **Introduction**

Gramodaya Folk Arts Centre was commenced on 17 November 1988. Since 1996, aesthetic courses in dancing, art and sculpture, music, drama and theater have been conducted. At present, National Vocational Qualifications Levels 4, 5 and 6 are awarded for dancing and music courses with the approval of the Tertiary and Vocational Education Commission and the National Apprentice and Industrial Training Authority. Moreover, continuing education opportunities have been confirmed for students pursuing performing arts under the 13-year certified continuing education program, which is being implemented in partnership with the Ministry of Education.

#### **Objectives**

1. Exploring techniques related to fine arts.
2. Safeguarding techniques associated with fine arts.
3. Transmitting techniques related to the fine arts to future generations.
4. Increasing International awareness of techniques related to fine arts.

#### **Mission**

To conserve the traditional techniques linked to Sri Lankan fine arts, transmit this knowledge to future generations, establish a conducive environment to develop upcoming artists, and promote Sri Lankan fine arts techniques worldwide.

#### **Key activities.**

1. Fostering a new generation with a greater appreciation for local fine arts.
2. Contributing the development of creative professionals required by the country by encouraging students to take up aesthetic subjects for their G.C.E. (A/L) examination.
3. Making the institution more visible through socialization in order to attract a larger number of trainees.
4. Promoting the institution on social media to attract more trainees

## **1.6.2 Galle Heritage foundation**

### **Introduction.**

The Galle Heritage Foundation was established as a government statutory body by Act of Parliament No. 07 of 1994. Its primary goals were to safeguard, preserve, enhance, and foster the Galle Fort and its historical surroundings. Initially, the Galle Heritage Foundation functioned under different ministries, but it is currently operating under the Ministry of Buddhasasana, Religious, and Cultural Affairs. According to Section 5 of the Galle Heritage Act No 07 of 1994, the responsibility of administering and managing the Galle Heritage Foundation has been entrusted to the "Management Board." This management board of the Galle Heritage Foundation comprises a total of 26 members, of which 14 are ex officio members, six are appointed by the Honorable Minister, and six are selected by the ex officio members. The members serve a two-year tenure.

The Galle Fort wall gained significant government and public interest after it was gazette as an archaeological monument in 1971 and declared a World Heritage Site by UNESCO in 1988. As a result, the Galle Heritage Foundation implemented several measures to ensure the fort's protection and conservation.

### **Vision**

Galle fort is South Asia's 's best city with forts

### **Mission**

To ensure the sustainable security of Galle Fort and its surrounding area as a more attractive cultural heritage tourist destination through a community participatory heritage management method while protecting its outstanding universal value as a cultural world heritage.

## **Objectives**

1. Promoting, preserving, protecting and developing Galle Fort and its historical hinterland as a historical city center and an area of archaeological importance;
2. Acquiring, maintaining and disposing of any immovable and movable property situated within the Galle Fort and its historical hinterland and having historical, cultural or aesthetic value, subject to the provisions of the written law;
3. Promoting the interests of the residents of Galle Fort in preserving the houses, buildings, and other properties situated within the Fort and its historical environment , studying the residents with regard to safeguarding and preserving the Fort and its historical background and historical, cultural, archaeological, and aesthetic aspects of Galle Fort , undertaking the reconstruction, maintenance, and restoration of houses and buildings located within the Fort and its historical context and finding new ways of using those houses and buildings..
4. Providing facilities for visiting Galle Fort and its historical environment after entering the hinterland
5. Promoting the general welfare of the residents within the Galle Fort and its historical hinterland.
6. Undertaking any other necessary actions or tasks to achieve any of the aforementioned objectives

## **Key activities**

1. Contributing the development of Galle Fort as a world heritage site of exceptional universal significance
2. Providing necessary amenities for an attractive tourist town while preserving the distinctive archaeological value of Galle Fort.
3. Maintaining Galle Fort as a world heritage site by involving the community in the decision-making process while respecting their opinions.
4. Contributing directly or indirectly to uplift the livelihood of the people.

### **1.6.3 Department of Archaeology**

#### **Introduction**

The Archaeology Ordinance No. 09 of 1940 established the Department of Archaeology, which has been in operation since July 7, 1890, making it 132 years old as of July 7, 2022. The department's key role is to legally identify and conserve Sri Lanka's national heritage while promoting its proper management. The Antiquities (Amendment) Act No. 24 of 1998 provides the necessary legal provisions for achieving these objectives. The current activities of the Department of Archaeology are under the supervision of the Ministry of Buddhasasana, Religious and Cultural Affairs.

#### **Objectives**

To accomplish its mission, the Department of Archaeology has set multiple objectives.

1. Promoting both human and institutional resources
2. Safeguarding the entire archaeological heritage
3. Documenting archaeological heritage
  - I. Sites and Monuments
  - II. Movable artifacts
4. Raising public awareness about archaeological heritage
5. Conserving and maintaining archaeological sites, monuments, and movable artifacts.
6. Conducting researches.

#### **Vision**

To effectively conserve Sri Lanka's archaeological heritage and ensure its transmission to future generations.

#### **Mission**

To function as Sri Lanka's apex institution and chief regulatory body for the management of its archaeological heritage.

**Key activities.**

1. Identifying the archaeological heritage of Sri Lanka.
2. Documenting the movable and immovable archaeological heritage of Sri Lanka.
3. Conserving and maintaining the archaeological heritage with discipline, and improving the infrastructure.
4. Implementing the Archaeology Ordinance.
5. Implementing the Cultural Property Act.
6. Presenting archaeological sites and monuments to the public.
7. Conducting surveys to assess the damage inflicted upon archaeological sites during the implementation of different development projects.

**1.6.4. Inter statutory board for the protection of Kandyan Heritage****Introduction**

A new subject called “kandyan Heritage” was established by the Extraordinary Gazette No 2020/76 and its subject area was “Preservation and Development of Upland Kandyan Heritage”. For that, a Cabinet Memorandum was submitted on 05.07.2017 and the Cabinet approval was given on 18.08.2017. Accordingly, the Inter statutory board for the protection of Kandyan Heritage was established officially on March 02, 2018.

**Vision**

"Advancing towards Prosperity through Preservation of Heritage "

**Mission**

Contribute to the sustainable development by identifying socio-economic and cultural heritage that is distinct to the Kandyan heritage, ensuring its transmission to future generations, utilizing them in a manner that aligns with current needs and planning activities to develop the infrastructure to be able to reap socio-economic benefits

## **Objectives.**

1. Identifying, planning, coordinating and implementing projects aimed at preserving and enhancing Kandyan heritage.
2. Preserving and enhancing historical sites
- 3 Enhancing rural reservoirs and irrigation systems that play a significant role in the traditional rural economy of upcountry regions.
4. Enhancing gold, silver, copper, brass and steel industries in traditional old villages and expanding market opportunities.
5. Conserving and promoting traditional industries.
6. Developing traditional village.
7. Supporting the welfare of traditional artists, as well as the promotion and preservation of traditional arts and crafts.

## **Key activitie**

1. Drafting the Kandyan Heritage Authority Act and getting it approved by Parliament:
2. Formulating and implementing projects to protect the economic, social, and cultural heritage of the people of Kandyan Heritage area:
3. Renovating historical sites and the developing of traditional villages and renovating dilapidated temples, shrines, and kovils located in upcountry.
4. Preserving traditional kandyan dances and folk arts.
5. Developing gold, silver, copper, brass and steel industries in traditional ancient villages and expanding market opportunities.
6. Protecting the industrialists involved in the production of traditional kandyan clothings, handicrafts, etc. and setting up the market.
7. Protecting the techniques and products of lacquer industry, furniture manufacturing, cane, rush and reed products and strengthening the market for them..

## **1.6.5 Ape gama**

### **Introduction**

The "Ape gama" Heritage museum, situated in Battaramulla, Pelawatta, Colombo, occupies a land area of 13 acres, 03 roods, and 25.1 perches, which is owned by the Urban Development Authority. Initially, it was administered as a Central Cultural Fund project, but it was later assigned to this ministry by extraordinary gazettes No. 2187/27 and No. 2202/25, both issued in 2020.08.09 and 2020.11.20, respectively. Subsequently, on 2021.04.01, the "Ape gama" museum was assigned to the State Ministry of National Heritage, Performing Arts, and Rural Artist Promotion. However, by extraordinary gazette No 2289/43 dated 22.07.2022, it was re-assigned to the Ministry of Buddhasasana, Religious, and Cultural Affairs.

### **Vision**

To be the leader in selling high-quality local products in Sri Lanka

### **Mission**

To become a socially responsible and commercially viable leading business by effectively marketing various high quality local products and services.

### **Objectives**

1. Renting out entire "Ape gama" premises or individual sections separately
2. Providing the visitors with opportunity experience the ancient village.
3. Selling traditional local cuisine
4. Selling traditional handicraft products
5. Offering services that incorporate local cultural elements
6. Providing the visitors with necessary facilities to enjoy the fresh environment
7. Demonstrating Traditional Crafts
8. Providing educational services

### **1.6.6 National Performing Arts Theatre (Nelum Pokuna)**

#### **Introduction**

Sri Lanka boasts a rich history of performing arts that spans over 2500 years, with unique characteristics varying by region and style. Royal patronage has been a prominent feature of the arts since ancient times. To promote the advancement of the arts, government support is essential. As such, the Sri Lankan government has established a Performing Arts Theater to fulfill the long-standing dream of local artists. This venue will provide a fitting space for the Sri Lankan public to embrace their cultural heritage and appreciation for the arts. Additionally, the theater will serve as a platform for promoting national integration by showcasing diverse performing arts from various ethnic groups.

#### **Vision**

To provide facilities to create the required background for performing artists and the audience ensuring exceptional performing arts experiences and provide all essential amenities to promote Sri Lankan performing arts at the national and international level,

#### **Mission**

To make the necessary arrangements to promote the Sri Lankan performing arts on a national and global scale, to provide necessary support for the growth of the performing arts sector and its practitioners., to develop international partnerships for the advancement of the performing arts sector.

### **1.6.7. Mahinda Rajapaksha Tele Cinema Park**

#### **Introduction**

The Mahinda Rajapaksa National Tele Cinema Park, located in Tissamaharama and spanning over 235 acres, was constructed to serve as a comprehensive filming park for the tele cinema industry, equipped with all the necessary facilities. The first phase of the park was inaugurated on March 30, 2010. The initial funds for this park, constructed as a result of requests made by various stakeholders, secured from a fund established with tax revenue collected from foreign



teledramas and films dubbed and broadcasted in Sri Lanka, The government recognized the importance of providing studios, scene sets , and accommodations to local and foreign film and television producers as a crucial step in advancing the telecine industry in the country, and established this park to meet that need.

## **Vision**

A society enriched by the presence of art.

## **Mission**

Bequeathing to the future generations a culture that embraces diverse forms of art and adaptable to sustainable and community-oriented development.

## **Objectives.**

1. Carrying out necessary activities for the advancement of the telecine industry by providing facilities like studios, scene sets and accommodation to both domestic and international filmmakers and tele cinema makers
2. Serving as an excellent destination for local and foreign visitors to gain knowledge, entertainment, and hands-on experience in the field by providing opportunities to visit the National Tele Cinema Park
3. Promoting Sri Lankan art, culture, theatre, cinema, tele-productions, commercial productions and any form of artistic production intended to be broadcasted on television and social media.
4. Promoting cinema, theater, tele-productions, commercial productions by local and foreign artists and producers using the venues provided by the institute.
5. Facilitating the use of existing resources for distributing technology, technical knowledge, and expertise, with the aim of providing training and education in art and commercial production activities.
6. Maintaining and using the resources of the park effectively to implement and secure the above stated objectives.

7. In addition to the primary objectives above mentioned, using the existing facilities, resources and its surroundings for the promotion of the institution and thereby generating income both locally and abroad.

### **Key activities**

1. Generating income by providing scenic facilities, quality accommodation, and studio facilities required for local and foreign film productions.
2. Generating revenue by issuing tickets to visitors and providing golf cart facilities for internal tours.
3. Providing lecture hall facilities.
4. Generating revenue by providing scene sets for commercial productions, pre-wedding photos, and videos.
5. Providing cafeteria facilities

### **1.6.8. Tower Hall Theatre Foundation**

#### **Vision**

To be the National Centre for Theatrical activities and Pioneer Institution in creating a culture of Quality Dramas and Theatrical Arts

#### **Mission**

To contribute to the creation and development of a culture of quality Dramas and Theatrical Arts in Sri Lanka and to provide to the Creators of Dramas and Theatrical Arts, the necessary know-how, new ways and infrastructure, to achieve expertise, technics and knowledge in full measure in the Universal innovative practices in Dramas and Theatrical Arts and to encourage them to produce creations for the development of the Country and enrichment of Mankind.

## Objectives

1. Contributing to the creation and promotion of a quality drama and theater culture.
2. Establishing the Tower Theater which has reached its 100th anniversary, as the national symbol of Sri Lankan theater.
3. Establishing a fully-fledged drama school that offers full-time theoretical and practical training skills necessary to promote drama and theater and producing experts in the field, positioning it as the central hub of knowledge for Sri Lanka's National Drama and Theater and becoming an important global hub for drama and theater.
4. Establishing a network of modern theaters across the country that cater to modern needs, allowing audiences to experience the same pleasure both in the capital and outside it.
5. Providing financial support and necessary infrastructure to enable the production and exhibition of high-quality dramas by talented dramatists.
6. Safeguarding and preserving, for future generations, the creative accessories, clothing, equipment, books, magazines, and information, as well as souvenirs, discs, tapes, and intangible cultural heritage, that are associated with Sri Lankan traditional local folk theater traditions.
7. Establishing medical insurance schemes for senior artists who have made significant contributions to the promotion of the quality of drama and theater and providing them with care and incentives during their old age."
8. Being the Sri Lankan representative of the International Theater Institute, maintaining international relations with that institute and other countries, encouraging Sri Lankan dramatists to share new technical knowledge and experiences, explore new trends in theater, and engage in research."
9. Establishing a Drama Museum, a National Drama Conservatory, a suitable National Drama Center for training and research and dissemination of knowledge.
10. Contributing to the human resource development of Sri Lanka by using drama and theater as a tool to preserve inter-community harmony

## Chapter 02

### Progress and the Future Outlook

#### Special Achievements of National Heritage Division - Year 2022

##### 2.1. Programmes implemented by the National Heritage Division

The responsibility of the National Heritage Division is to conserve national heritage and assist in the formulation of policies in relation to the culture, national heritage, promotion of performing arts and rural arts in conformity with the prescribed Laws, Acts and Ordinances in order to maintain the subjects of culture, literature and art with a high standard, the implement the projects under the National Investment and National Development Programme. Several programs and projects were directly implemented by the National Heritage Division using the limited allocation made for the year 2022 with maximum efficiency.

##### ❖ A new inspiration through digital technology for promoting national heritage

This project is implemented with the aim of preserving and promoting and conserving the national heritage through attractive and effective communication of tangible and intangible national heritages to the local and foreign communities and providing the proper guidance for tourism.

Under this project,



- The division is collaborating with the following organizations to promote 30 videos produced in 2021 showcasing Sri Lanka's national heritage sites to both local and foreign tourists with the aim of increasing tourist interest in these sites
  - ❖ Sri Lanka Tourism Development Authority
  - ❖ Sri Lanka Civil Aviation Authority
- Also, these 30 videos were given to the Sri Lanka Embassy in Russia and are currently being used to promote tourism under a formal program prepared by that office.

- Also, these 30 videos were given to the Sri Lanka Embassy in Russia and are currently being used to promote tourism under a formal program prepared by that office.
- 22 videos containing the following national heritages were produced using the provisions of the year 2022 to be included in the Digital App for preservation and promotion of tangible and intangible heritages.

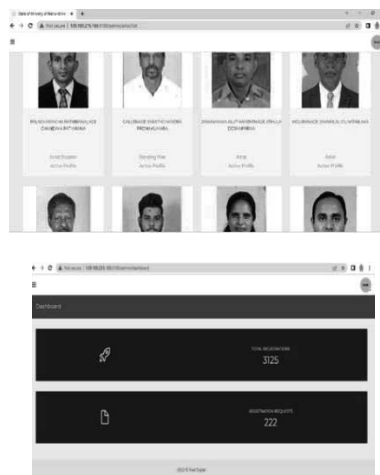
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|--------------------------------------|----------------------------------|
| • Sri Dalada Maligawa                | • Isurumuniya                    |
| • Polonnaruwa Gal Viharaya           | • Maritime Archaeological Museum |
| • Polonnaruwa Shiva Statue           | • Kala Wewa                      |
| • Anuradhapura Samadhi Budhha Statue | • Somawathi Chethiya             |
| • Sandakada Pahana                   | • Galle Fort                     |
| • Kuttam pokuna                      | • Namal Uyana                    |
| • Ritigala                           | • Kathaluwa Purwarama Viharaya   |
| • Dambulu Viharaya                   | • Yapahuwa                       |
| • Kelaniya                           | • Sithulpawwa                    |
| • Embekka Devalaya                   | • Museum of wall paintings       |
| • Koneswaram Temple of Trincomalee   |                                  |
| • Mihinthala                         |                                  |
| • National Heritage Replica Center   |                                  |

Rs. 5.5 million has been incurred for this project.

## ❖ Establishment of a database of artists

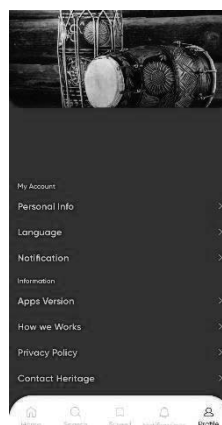
The absence of a database containing information on artists and craftsmen of all fields living in the country has been identified as a serious deficiency in the art sector. To address this requirement, the Ministry has established a database of artists using allocated funds. An advertisement for the online registration of artists for the database was published on the Ministry's official website and Facebook page. Funds were also released to all district secretariats in Sri Lanka to cover the cost of printing and exhibiting the advertisement on notice boards at divisional secretariats, other government institutions, cultural centers, art institutes, and selected Grama Niladhari offices. As a result, over 3500 artists have registered online.

A total of Rs.1 million was spent on this project.



## ❖ Creating a Digital App for artists

Along with the database of artists, a special mobile application (Mobile App) has also been created specifically for artists. It is expected to promote the artists' artworks and expand their market opportunities. This mobile application is only accessible to artists who have registered in the database. Therefore, the registration of all the artists scattered across the country in this database is a national program as well as a program that brings personal benefits to those artists. It is also expected to issue a digital identity card for the registered artists in the future, thereby granting them access to various welfare facilities.



## ❖ Conservation services for indigenous people /communities with distinctive identity.....

We understand that we have irrevocable responsibilities and duties towards the indigenous people/communities with distinctive identity in Sri Lanka. Accordingly, many special programs were implemented to protect their identity.

1. A unit for the conservation of the cultural heritage of communities with unique identities has been established within the National Heritage Division, recognizing the importance of preserving the heritage of indigenous people.
2. A field visit was made to the Dalukana indigenous village, and spiritual programs were conducted with the aim of providing conservation services to the indigenous community. School children were also provided with school equipment
3. World Indigenous Day was celebrated and annual “Hatma Shanti” was held.
4. Arrangements were made with experts from the Department of Museum, Department of Archaeology, and the University of Sri Jayawardenepura to obtain a special machine from Germany for the conservation of the Pahiyangala human skeletons. However, the activity was temporarily stopped due to foreign exchange issues. It is expected that this task will be completed in 2023

A provision of 5.5 million rupees was allocated for this project, and the primary objective was to protect the rights of the indigenous people and communities with unique identities, and to ensure their satisfaction



## ❖ An accident and medical insurance scheme for artistes....

Most of the artists represented in the country's art field do not have a permanent source of income, and many find it very difficult to make a living. Despite the insecurity of their lives, some artists continue to do great work for the sake of art, even if they are not engaged in a certain field for a long time. It is a great loss to the art field that some artists and artisans are less interested in art in such an atmosphere. This directly affects the mutual relationship between culture and art in this country.

At such times, there is a need to introduce an accident and medical insurance scheme for artists. Although insurance systems have been introduced for public and private sector employees in the country, a separate insurance system for artists has not been introduced so far. Therefore, an accident and medical insurance scheme for artists was introduced in 2021. Accordingly, insurance was offered to 550 rural artists selected at the district level. Additionally, in 2022, benefits were initiated, and so far, an amount of Rs. 3437439.43 has been paid to 41 of the total beneficiaries



## ➤ Galle Heritage Foundation

Listed below are some of the special projects that the Galle Heritage Foundation has coordinated and supported.

1. Conserving 55 old houses in Galle Fort under Dutch aid.
2. Conserving the old bell tower.
3. Conserving the old clock tower.
4. Conserving an old coal warehouse and converting it into an information centre.
5. Conserving an old war room and converting it into a museum.
6. Constructing two toilet schemes in Galle Fort.
7. Providing public facilities to the public beach of Galle Fort



8. Conserving the old building where the gunpowder mill is installed and installing office premises.
9. Conserving the old police station and repurposing it for commercial use in 2022.
10. Conserving the Clippernburg War Rooms for commercial use
11. Upgrading the old street lamp system in Galle Fort.
12. Supporting the project of stone paving and development in Galle Fort by the Road Development Authority.
13. Supporting the Kotu Bamma Conservation Project under the World Bank Aid Project.



### ❖ Inter statutory board for the protection of Kandyan Heritage

1. Upgrading Koradekumbura village of Uva Paranagama, as Angampora martial art conservation village and promoting Angampora martial art.
2. Providing library facilities for conservation of ancient Puskola books(Palm leaf books) in Sri Sanghabodhi Pirivena, Dhammasiddhyaramaya, Purijjala, Matale Pirivena (Ukuwela).
3. Implementing home garden programme and installing electric scarecrow equioment in Minipe Udagaladebokka Traditional Village.
4. Renovating Historical Artifacts Archive Museum of Kothmale Regional Secretariat.
5. Halilela Traditional Cane Industry Village Development Programme
6. Padiyathalawa Padiyadora Sri Mahabodhi Temple Fence Restoration - Cloud Wall.
7. Grain flour production village including Bulatwelkandura rice, Kurakkan in Minipe Divisional Secretariat - Provide a grain dehydrator.
8. Renovation of Dharamshala of Sri Daladagaman Rajamahavihara, Kevulgama



## ❖ Department of Archaeology

### 1. Explorations and documentation

28 exploration projects, including the identification and demarcation of archaeological sites, declaration of protected monuments and reserves, site inspections for exploration and mineral extraction projects, site inspections for archaeological damage assessment, prevention of antiquities destruction, documentation of movable antiquities, updating of the GIS portal and collection of information, collection of information for the archaeological site catalog, and printing of the catalog, were implemented under treasury allocation. The number of completed projects was 27. Additionally, 17 projects on field exploration and archaeological impact assessment were implemented under external funding



Ganethanna Ancient Viharaya



Inspection of Lakpandura old cave

### 2.Excavations

During the year, five excavation projects were implemented, which included the Dighavapi Stupa Courtyard Excavation, the Anula Devi Stupa Excavation at Mihinthale, the Kaudagala Dagaba Mound Excavation, the Ampara Samangala Stupa Excavation, and the Giribawa Pabulugala Research Excavation on Ancient Glass Technology



### 3.Museums

During the year, 19 projects were carried out, which included museum supervision and on-site inspection, preservation of artifacts, correction of exhibition deficiencies, and museum exhibition promotion programs. Out of these projects, 14 have been completed.



#### **4.Maintenance**

Under treasury allocations, about 70 maintenance projects were carried out, including daily maintenance of archaeological sites within the provinces at the zonal level (96 zones), preparation of road access, application of safety boards and directional boards, application of boundary posts, improvement of infrastructure, and maintenance of buildings. The number of completed projects was 44. Additionally, the ongoing annual maintenance of the Kinniya hot water premises was supervised by the Trincomalee District Secretariat.

#### **5.Epigraphy and numerology**

The three implemented projects, including Inscription Copying, Coin Indexing, and Epigraphic Research Compendium, have achieved 100% physical progress.



#### **6.Architectural and Chemical Conservation**

Under treasury allocations, a total of 33 architectural conservation projects and 34 chemical conservation projects were carried out, which included the conservation of Banda Pond at Ritigala archaeological site. During the work year, 15 architectural conservation projects and 19 chemical conservation projects were completed. Additionally, 06 conservation projects were implemented with external allocations.



### ❖ Ape Gama

1. Installing the electrical system at Mahawalawa building situated in Ape Gama premises.
2. Setting up the electrical system of the theater situated in Ape Gama premises.
3. Expanding the current 03 stalls (450 sq ft) to accommodate 06 stalls.
4. Refurbishing commercial stalls, each measuring 600 sq. ft. to include a stall and a room.
5. Revamping and upgrading the name board.
6. Fixing wadimbu planks, rain gutters and water pipes on the roof of the Mahawalawa building in Ape Gama premises.



### ❖ Mahinda Rajapaksha Tele Cinema Park

By the time the institute was transferred to the purview of this ministry, the institute was found to be in a state of disrepair due to the lack of proper maintenance and renovation efforts for an extended period of time, rendering it unsuitable for filming. To rectify this situation, the Ministry secured Cabinet approval for a budget of Rs. 350 million, of which Rs. 50 million was received in 2021 and Rs. 24 million in 2022. The entire allocation of Rs. 74 million has been utilized both physically and financially to improve the condition of the institute, making it once again conducive for tele-film production. The development activities undertaken with the allocated funds are detailed below.

1. Reconstructing the scenery of traditional village which was completely dilapidated. (05 Village Houses, Maha Walawwa and Arachchila Walawwa)
2. Converting semi-permanent structures to permanent ones in the rundown city area. (Nippon Hotel, Bank Building, and Cargills Building models)
3. Restoring Jambugas wewa, which was completely covered with “ham bu”

4. Replacing the old green screen in the studio building with the construction of the largest Green Wall in the South Asian region, which will measure 132 feet in length and 17 feet in height. (This green wall can be used for indoor shooting at any level.)
5. Developing a proper and hygienic restroom system for visitors and artists coming to the shooting location.
6. Launching a website, <https://www.ranmihithanna.gov.lk/>, for the park. Despite carrying out these repairs, the institution managed to generate an income of almost 9.05 million rupees in 2022.



## ❖ Tower Hall Theatre foundation

1. Launching a CD containing Nadagam songs and the Appreciation Ceremony for the artists
2. Conducting the “Tamil Drama and Theater School
3. Conducting the Workshop on traditional Kandyan dancing
4. Organizing concerts of old songs
5. Celebrating the World Theater Day
6. Distributing New Year gifts to elderly towerhall artists.
7. Holding the Diploma Awarding Ceremony
8. Conducting the “Tower Prabhashwara show”
9. Conducting Appreciation Ceremony for Tamil artists and Saraswati Pooja.



## ❖ Gramodaya Folk Arts Centre

Obtaining National Competency Levels 4, 5, and 6 for dance and music courses is a noteworthy accomplishment, under the approval of both the Tertiary and Vocational Education Commission and the National Apprenticeship Training Authority

## 2.2 Challenges and Future targets

### Implementation of National Heritage Promotion Programmes

Project/Programme	Date of commencement/proposed date	Expected benefits		Time period in which the benefits are received
		Quantitative	Qualitative	
<b>1. Introducing digital technology for conservation and promotion of national heritage.</b>  <b>101 -2-09-15- 2509</b>	For 2023	15 CDs produced with regard to conservation of national heritage	With the spread of national heritage conservation videos through electronic and social media, national heritage is being preserved and popularized among the youth using digital media.	long-term
<b>2. Daye urumaya for Children Programme- Cultural Laboratory</b> <b>101-2-09-011-2401</b>	For 2023	09 culture laboratories established at provincial level	Providing Sri Lankan children with education on traditional values and inspiring them to preserve their cultural heritage.	long-term
<b>3. Daye urumaya for Children Programme - Arts and Culture Camps</b> <b>101-2-09-021-1409</b>	Allocation for 2023	Conducting 09 arts and culture camps at the provincial level	Educating Sri Lankan children about traditional values enabling them to emerge as cultural individuals capable of continuing the traditions	long-term

Project/Programme	Date of commencement/proposed date	Expected benefits		Time period in which the benefits are received
		Quantitative	Qualitative	
4. Conservation services for indigenous people /communities with distinctive identity <b>101-2-09-020-1409</b>	Allocation for 2023	Celebration of world's indigenous people, Dambana/Henanigala Hakma Shanti Karma programs, have been completed Social mobilization program was conducted in the Dalukana Adivasi village."	Becoming a satisfied community through protecting the rights of indigenous people and communities with distinctive identities, while also adapting to new social conditions without losing their cultural identities.	long-term
5. conserving the old police quarters at Church Street, Galle Fort <b>101-2-09-004-2201/2202</b>	Allocation for 2023	Payments for fuel and essential office stationary and payment of other expenditures like refreshment, allowances for management board	Staff to engage in their work effectively and efficiently	long-term
Conservation and development of Historical Sites	Allocation for 2023	Conserved and developed ancient religious places		long-term
Traditional Village Development Program (Spiritual, Cultural, Social and Economic Development)	Allocation for 2023	Developed traditional village		long-term
Promotion of traditional arts and crafts training programmes regarding local industry	Allocation for 2023	Number of participants/ number of programmes conducted		long-term
Conservation, promotion and development of traditional industries	Allocation for 2023	Promotion of traditional arts and crafts		long-term

Project/Programme	Date of commencement/proposed date	Expected benefits		Time period in which the benefits are received
		Quantitative	Qualitative	
.Development and renovation of Mahinda Rajapaksha Tele cinema park	Allocation for 2023	The renovated Make-up Building, Galle Market, Buildings on the Main Street (the main junction in the city area), and the Bombay Velvet Club.	(a) enhanced scene backgrounds for tele cinema industry (b) Customer satisfaction (c) High quality Telefilms	long-term
Renovation of “Ape gama” premises, repair of stalls and sales and promotion activities	Allocation for 2023	Renovation of our village premises, repair of stalls and sales and promotion activities	High income through customer attraction	long-term
Renovation, of Gramodaya Folklore Centre, purchasing of equipment and construction	Allocation for 2023	Modernized building. Being able to get an efficient public service	Security of the institute's costumes, goods and equipment. Obtaining a high quality security service.	long-term
Rajagalathenna Conservation project	allocation	Conservation of Rajagala archaeological site and make it suitable for exhibition	Protecting the heritage	long-term
Acquisition of necessary equipment for starting 04 new diploma courses as a means of income generation.	Allocation	Development of knowledge about theater and guiding the students for drama production	Students who turn to creation of drama and celebration of 75th Independence Day with pride	long-term



## **Future Vision**

The National Heritage Division has been assigned the tasks of assisting in the formulation of policies in relation to the subjects of culture, Literature and arts ,national heritage, promotion of performing arts and rural arts in conformity with the prescribed Laws, Acts and Ordinances, implementing projects under the National Budget, State Investment and National Development Programmes and implementing, monitoring, follow-up, and evaluation of subjects and functions and relevant policies, programmes and projects of the departments, state corporations and statutory institutions entrusted with administrative responsibility.

The main objective of the ministry is to identify projects that can be implemented to achieve the goals mentioned above. Our journey is aimed at promoting artists by providing them with the necessary facilities to produce high-quality work, improving the entertainment opportunities for citizens, and conserving and transmitting the national heritage that reflects the country's pride and identity to the future generation. To accomplish this, priority-based projects that cover all aspects will be implemented.

The development and promotion of the digital app aims to create and promote interest and understanding in the same field by using the modern technology with a view to conserving and promoting the national heritage, and guiding tourism through more attractive and effective communication of the tangible and intangible national heritage of Sri Lanka to local and foreign communities

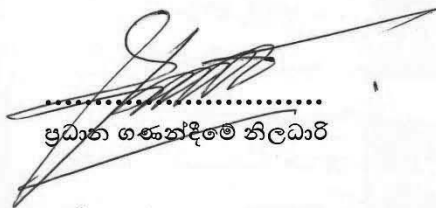
The preparation and updating of a database that includes details of artists is a special project that will be implemented by the Ministry. The objective of this project is to engage artists, in collaboration with the Ministry of Tourism, for concerts and other art activities in the tourism sector by using this database. The project is expected to ensure the professional security of the artists

In parallel with the artist database, a special mobile application (Mobile App) has also been created for artists. It is expected to promote their artworks and expand their market opportunities. This mobile application is only accessible to artists who register in the database. Therefore, the registration of all artists scattered across the country in this database is a

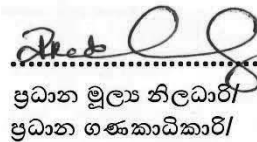
national program that brings personal benefits to those artists. It is also expected that registered artists will be issued a digital identity card in the future, which will enable them to access various welfare facilities

The National Heritage Division has prepared advanced programmness to support the maintenance of indigenous and other communities in Sri Lanka with distinctive identities. These conservation programmes aim to protect the rights of these communities and provide them with the necessary support to maintain their daily lives.

The National Heritage Division considers it a priority to prevent the loss of the old cultural elements that demonstrate the pride of the country from our society as well as to promote and conserve our old cultural elements with the aim of transmitting the past heritage to the future generations.

  
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## Chapter 03

### 3.1 Overall Finance Performance for the Year


Statement of Financial Performance for the period ended 31st December 2022					ACA - F
Budget 2022		Note	Actual	Restated	
Rs.			2022 Rs.	2021 Rs.	
-	Revenue Receipts		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	<b>Total Revenue Receipts (A)</b>		-	-	
-	Non Revenue Receipts		-	-	
-	Treasury Imprests		243,683,000	409,157,000	ACA-3
-	Deposits		56,684,628	22,325,561	ACA-4
-	Advance Accounts		4,026,516	2,717,970	ACA-5
-	Other Main Ledger Receipts		-	48,410,693	
-	<b>Total Non Revenue Receipts (B)</b>		<b>304,394,144</b>	<b>482,611,224</b>	
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>304,394,144</b>	<b>482,611,224</b>	
-	Remittance to the Treasury (D)		69,080	191,305	
-	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>		<b>304,325,064</b>	<b>482,419,919</b>	
-	Less: Expenditure				
-	Recurrent Expenditure				
90,830,000	Wages, Salaries & Other Employment Benefits	5	61,061,885	62,950,089	ACA-2(ii)
99,540,000	Other Goods & Services	6	87,007,945	90,761,462	
136,300,000	Subsidies, Grants and Transfers	7	123,238,891	120,060,701	
100,000	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	7,000	
326,770,000	<b>Total Recurrent Expenditure (F)</b>		<b>271,308,721</b>	<b>273,779,252</b>	
-	Capital Expenditure				
2,250,000	Rehabilitation & Improvement of Capital Assets	10	279,806	28,960,209	ACA-2(ii)
7,130,000	Acquisition of Capital Assets	11	4,127,161	14,698,494	
67,500,000	Capital Transfers	12	67,416,937	98,587,345	
-	Acquisition of Financial Assets	13	-	-	
1,100,000	Capacity Building	14	393,662	3,731,522	
18,550,000	Other Capital Expenditure	15	13,038,805	35,366,131	
96,530,000	<b>Total Capital Expenditure (G)</b>		<b>85,256,371</b>	<b>181,343,701</b>	
-	Deposit Payments		120,547,597	143,212,376	ACA-4
-	Advance Payments		4,578,900	4,995,117	ACA-5
-	Other Main Ledger Payments		-	-	
-	<b>Total Main Ledger Expenditure (H)</b>		<b>125,126,497</b>	<b>148,207,493</b>	
-	<b>Total Expenditure I = (F+G+H)</b>		<b>481,691,588</b>	<b>603,330,446</b>	
423,300,000	<b>Balance as at 31st December J = (E-I)</b>		<b>(177,366,524)</b>	<b>(120,910,527)</b>	
-	Balance as per the Imprest Reconciliation Statement		177,366,524	120,910,527	ACA-7
-	Imprest Balance as at 31st December		-	-	ACA-3

### 3.2 Statement of Financial Position

Statement of Financial Position			
As at 31st December 2022			
ACA-P			
	Note	Actual 2022 Rs	2021 Rs
<b>Non Financial Assets</b>			
Property, Plant & Equipment	ACA-6	25,336,307	25,235,066
<b>Financial Assets</b>			
Advance Accounts	ACA-5/5(a)	8,104,895	7,552,511
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>33,441,201</b>	<b>32,787,577</b>
<b>Net Assets / Equity</b>			
Net Worth to Treasury		(60,345,957)	(124,761,310)
Property, Plant & Equipment Reserve		25,336,307	25,235,066
Rent and Work Advance Reserve	ACA-5(b)		
<b>Current Liabilities</b>			
Deposits Accounts	ACA-4	68,450,852	132,313,821
Unsettled Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>33,441,201</b>	<b>32,787,577</b>

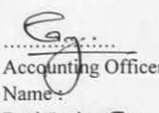
Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 65 and Notes to accounts presented in pages from 66 to 82 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles 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.



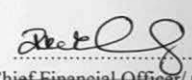
Chief Accounting Officer  
Name :  
Designation :  
Date : 27/02/2023

Somarathne Vidanapathirana  
Secretary  
Ministry of Buddhasasana, Religious & Cultural Affairs  
No. 135, "Dahampaya"  
Srimath Anagarika Dharmapala Maw,  
Colombo - 07.



Accounting Officer  
Name :  
Designation :  
Date : 27/02/2023

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"දාහම්පයා"  
කොට්ඨාශ 07



Chief Financial Officer/ Chief Accountant/  
Director (Finance)/ Commissioner (Finance)  
Name :  
Date : 27/02/2023

P. T. K. Weeravitage  
Chief Accountant  
State Ministry of National Heritage,  
Performing Arts and Rural Arts,  
Promotion Affairs

### 3.3 statement of Finanacial flow

		ACA-C
Statement of Cash Flows for the Period ended 31st December 2022		
	Actual	Restated
	2022 Rs.	2021 Rs.
<b>Cash Flows from Operating Activities</b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	75,791,870	457,567,693
Revenue Collected on behalf of Other Revenue Heads	-	-
Imprest Received	251,683,000	-
Recoveries from Advance	18,442,284	3,251,507
Deposit Received	56,684,628	22,325,561
<b>Total Cash generated from Operations (A)</b>	<b>402,601,781</b>	<b>483,144,761</b>
<b>Less - Cash disbursed for:</b>		
Personal Emoluments & Operating Payments	207,234,463	215,760,017
Subsidies & Transfer Payments	-	-
Expenditure incurred on behalf of Other Heads	11,717,440	-
Imprest Settlement to Treasury	8,069,080	191,305
Advance Payments	19,760,578	4,994,317
Deposit Payments	120,547,597	128,971,916
<b>Total Cash disbursed for Operations (B)</b>	<b>367,329,158</b>	<b>349,917,555</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>35,272,623</b>	<b>133,227,206</b>
<b>Cash Flows from Investing Activities</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>Less - Cash disbursed for:</b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	35,272,623	133,227,206
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>35,272,623</b>	<b>133,227,206</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>	<b>(35,272,623)</b>	<b>(133,227,206)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C)+(F)</b>	<b>0</b>	<b>0</b>
<b>Cash Flows from Fianacing Activities</b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b>Less - Cash disbursed for:</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>

### 3.4 Financial Statements

### 3.5 Revenue collection performance

This is not a revenue collection organization

Rs,000

Asset Code	Description of Code	Revenue Estimate		Collected Income	
		Initial estimate	Final estimate	Amount (Rs.)	The final revenue estimate as %

### 3.6 Performance of utilizing allocated funds

Type of Provisions	Allocated Provisions		Actual Expenditure	Allocations utilized as% of finalized allocations
	Initial Provisions	Final Provisions		
Recurrent	330,800	330,800	270,559	81.79
Capital	92,500	92,500	86,006	92.98

₹.,000

**3.7** According to FR 208, the allocations made to this Department / District Secretariat / Provincial Council as a representative of other Ministries / Departments are not allocated to other institution

Rs.000

Serial Number	The Ministry which received funds	Purpose of the provisions	Provisions		Actual Expenditure	Allocations utilized as% of finalized allocations
			Initial Provisions	Final Provisions		
130	Public administration	Payment of salaries of the development officers	36,835.78	36,835.78	36,835.78	100%

### 3.8 Performance of non-financial assets

Rs.000

Asset Code	Description of Code	Balance as per Board of Survey Report as at 31.12.2022	Balance as per Financial Position Report as at 31.12.2022	To be accounted for in future	Reporting progress as %
9151	Buildings and structures	25,336,306,.52		-	
9152	Machinery				
9153	Lands				
9154	Intangible assets				
9155	Biological assets				
9160	Work in progress	7,463,475.18			
9180	Leased assets				

### **3.9 Report of the Auditor-general**

Secretary,

Ministry of Buddhasasana, Religious and Cultural Affairs

Auditor General's Summary Report in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 on the Financial Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending 31st December 2022. - Vote 101

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#### **1. Financial Statements**

##### **1.1 Qualified opinion**

Vote 101- The Audit of the Statement of Financial Status as at 31st December 2022 and the Financial Statements consist of Financial Performance Statement and the Cash Flow Statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ending on 31st December 2022 have been conducted under my direction in accordance with the provisions contained in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka which should be read in conjunction with the provisions of the National Audit Act No. 19 of 2018. This report contains my views and observations on these financial statements submitted to the Ministry of Buddhasasana, Religious and Cultural Affairs in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report will be issued to the Chief Accounting Officer in due course in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. The Auditor General's Report in accordance with Article 10 of the National Audit Act No. 19 of 2018 which should be read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, will be tabled in Parliament in due course.

I view that, except for the effect of the facts indicated in the paragraph 1.6 of this report, the Financial Status as at 31st December 2022, Cash Flow and the Financial Performance for the year ending at 31st December 2022 of the Ministry of Buddhasasana, Religious and Cultural Affairs reflect the true and fair position in accordance to the generally accepted accounting principles.

##### **1.2 Basis for the qualified opinion**

My opinion is qualified by being based on the facts indicated in the paragraph 1.6 of this report. I conducted the audit in accordance with the Sri Lanka Audit Standards. My responsibility in regard of the financial statements is further explained in the Auditor's Responsibility in this Report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **1.3 Responsibility of the Chief Accounting Officer and Accounting Officer in relation with financial statements**



It is the responsibility of Chief Accounting Officer to prepare financial statements reflecting true and fair condition in accordance with the generally accepted principles of accounting and in accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018 and to determine internal control for being able to prepare financial statements without quantitative misrepresentations due to fraud and errors.

In terms of Section 16 (I) of the National Audit Act No. 19 of 2018, the ministry is required to maintain proper books and records on its own income, expenditure, assets and liabilities so as to be able to prepare annual and periodic financial statements.

The Chief Accounting Officer should ensure that an effective internal control system is in place for the financial control of the ministry in terms of sub-section 38 (1) (c) of the National Audit Act and the effectiveness of the system should be reviewed from time to time and changes should be made as required for the effectiveness of the system.

#### **1.4 Responsibility of the Auditor on Financial Statements Audit**

It is my objective to issue the audit report that includes my opinion and to provide a fair confirmation that there are no quantitative misrepresentations due to any frauds and errors in the financial statements as a whole.

Fair certification is a high level of certification, but it is not always a guarantee that quantitative misrepresentations will be detected when conducting an audit in accordance with Sri Lanka Audit Standards. Fraud and error can result in quantitative misrepresentations, either individually or collectively, and its adequacy depends on the impact on the economic decisions made by users based on these financial statements.

As part of the audit in accordance with the Sri Lanka Audit Standards, I acted with professional judgment and professional skepticism during the audit. I further,

- Planned and implemented the appropriate audit procedures to identify and assess the risk of quantitative misrepresentations resulting from fraud or errors in financial statements in order to form basis for a published audit opinion. The impact of fraud is far stronger than the impact of quantitative misrepresentations due to the reasons such as collusion, forgery, Intentional avoidance, misrepresentation and the avoidance of internal control.
- Although without having an intention to express an opinion regarding the effectiveness of internal control, an understanding of internal control was gained in order to plan appropriate audit procedures for the opportunities.
- Evaluating the fair and appropriate inclusion of transactions and events based for the structure and content of financial statements including disclosures.
- The overall presentation of the financial statements including disclosures and the fair and appropriate inclusion of transactions and events based on the structure and content of the financial statements were evaluated.

I inform Chief Accounting Officer about the important audit findings identified during my audit, key internal control weaknesses and other issues.

## 1.5 Report on other legal requirements

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

(A) The financial statements correspond with the previous year.

(B) The following recommendation which I had made regarding the financial statements of the Buddhasasana division relevant to the previous year had not been implemented.

Paragraph reference of the report relevant for the previous year	Recommendation that has not been implemented	Paragraph reference of this report
1.6.1.1(A)	Due to not including the value (have not been assessed) of the vehicle No 18-4263 owned by the ministry in non-financial assets, non-financial assets were understated in that amount.	1.6.1(A)(ii)

## 1.6 Comments on financial statements

### 1.6.1 Non-financial assets

(A) Buddhasasana division

(i) The value of the vehicles included in the non-financial assets of Buddhasasana division was Rs.243,386,950 to the date of 31.12.2022. Jeep No PA-7082 worth Rs.38,000,000 and Jeep No 32-5816 worth Rs.1,500,000 which were handed over by the ministry to the Department of Public Trustee and the Department of Buddhist Affairs respectively, have not been vested legally so far. But the non-financial assets of the ministry were shown to be less in that amount due to the removal from the accounts.

(ii) As the value of car bearing No 18-4263 (have not been assessed) was not included in non-financial assets, the non-financial assets were understated by that amount.

(B) Cultural division

- (i) 03 vehicles bearing No CAM 5384, 254 - 0003 and YC1104 owned by the Cultural Division (Not assessed) were not included in the value of the vehicles in the financial statements. Therefore, non-financial assets were understated by that amount.
- (ii) The Tata Sumo Jeep bearing No KE-8095 and the Toyota Double Cab bearing No 253-1191 had been vested to the Department of Archaeology. But the assessed value of those vehicles, which were Rs.2,500,000 and Rs.1,500,000 respectively, had not been removed from the financial statements of the year ending at 31<sup>st</sup> December 2022.
- (C) The actions had not been taken regarding non-financial assets under the abolished expenditure votes as per Sections 20 and 21 of Budget Circular No 06/2022 dated 21.09.2022

### 1.6.2 Failure to maintain documents and books

It was observed during the sample audit that the ministry had not maintained the following documents and some documents were not formal and up-to-date.

<u>Type of document</u>	<u>Relevant regulation</u>	<u>Observation</u>
(i) Document of damages	Financial Regulation 110	Had not been maintained by the Buddhasasana division.
(ii) Document of bails	Financial Regulation 891 (1)	Had not been maintained by the Buddhasasana division and had not been updated by the Cultural division.
(iii) Vote ledger	Financial Regulation 211 (1) and 447	Had not been updated by the Cultural division.

## 2. Financial Review

### 2.1 Expenditure Management

#### (A) Recurrent expenditure

From the estimated allocation of the Buddhasasana section of the ministry, allocation of Rs.19,166,000 had been transferred to 4 recurrent expenditure votes under FR 66, of which Rs.11,266,723 ranging from 40% to 100% had not been utilized.

#### (B) Capital expenditure

An allocation of Rs.70,315,000 had been transferred to 4 capital expenditure votes under FR 66 from the estimated allocation of the Buddhasasana division of the ministry and the entire allocation had not been utilized.

(C) The net provision of Rs.3,270,000 allocated for 6 expenditure votes had not been utilized.

## 2.2 Confirmations to be made by the Chief Accounting Officer

Although the Chief Accounting Officer should have made confirmations regarding the following matters according to the provisions of Section 38 of the National Audit Act No 19 of 2018, the actions have not been taken accordingly.

(A) The Chief Accounting Officer shall ensure that an effective internal control system is made and maintained for the financial control of the ministry. The effectiveness of the system should be reviewed from time to time and necessary changes should be made accordingly to make the system effective and the reviews should be done in writing and a copy of it should be submitted to the Auditor General. But statements that such reviews were conducted were not submitted to the audit.

(B) The Chief Accounting Officer should ensure that annual and other financial statements are prepared within the required time. In addition, the Chief Accounting Officer should ensure that the annual reports related to the entity being audited are submitted to the parliament. Due to the audit observations mentioned in paragraph 3.1 (a) of the report, those requirements were not fulfilled.

## 2.3 Non-compliance with rules and regulations

Following non-compliances were observed.

<u>Reference the rules and regulations</u>	<u>Non-compliance</u>
(A) Chapter XXIV of the Establishments Code of the Democratic Socialist Republic of Sri Lanka	
(i) Sub-section 4.2.5, 4.5, 4.6 and 6.3	The actions had not been taken to recover the loan balance of Rs.167,055 of a retired officer of the Buddhasasana division had been due for more than 03 years and the loan balance of Rs. 128,732 of a retired officer of the Cultural division had been due for more than 17 years.

(ii) Sub-section 4.4

The actions had not been taken to recover the loan balance of Rs.234, 305 due from 3 deceased officers of the cultural division for a period of 1 to 2 years.

(iii) Sub-section 4.5, 4.6 and 6.3

Although the debt balance of 8 officers who were suspended from work in the cultural division, amounting to Rs.483,021 was due for a period of 3 to 5 years, actions were not taken to recover it.

(B) Financial Regulations Code of the Democratic Socialist Republic of Sri Lanka

(i) Financial Regulations 135

(i) The payments of Rs.147,000 per month from 01.12.2021 to 31.12.2022 were made without checking the verification documents related to the cleaning service of the cultural division.

(ii) A loan amount of Rs.68,917 was incorrectly paid to a Grade III Development Officer and the actions were not taken to recover the said loan amount.

(ii) Financial Regulations 113(6) and Section 3.1 of the Public Finance Circular No 01/2020 and dated 28th August 2020

The actions were not taken to recover the debt balance amounting to Rs.220,488 due from three officials of the cultural division who had left the service for more than 05 years.

(C) Paragraph 10.2 of the Public Finance Circular No 02/2020 and dated 28th August 2020 and Guideline No 14 issued by the Department of Public Finance

It was observed that 9 requirements that were stated to be compliant in the annual performance report of the Buddhasasana division were not compliant.

Also, it was observed that 3 requirements which were stated to be compliant in the annual performance report of the Cultural division were not compliant.

- (D) Section 3.3 of the Public Administration Circular No. 30/2016 dated 29th December 2016

Although the transport service chart should be completed monthly as per Annexure 1 of the circular to identify any adverse changes in fuel usage, the actions were not taken accordingly.

## **2.4 Deposits**

The deposit balance of Buddhasasana Division was Rs. 23,240,820 to the date of 31<sup>st</sup> December 2022. The actions were not taken in accordance with Financial Regulation 571 regarding 5 contract deposits amounting to Rs.21,106,115 out of it exceeding 2 years.

## **2.5 Managing bank accounts**

Although the officers who sign checks are required to post bail in accordance with the Government Officers' Bail Ordinance as per the financial Regulation 880 in maintaining the bank accounts, actions were not taken to collect the bail from relevant officers of the Buddhasasana Division.

## **Operational review**

### **3.1 Performance**

- (A) According to Section 12.1 of the State Finance Circular No. 02/2020 dated 28th August 2020, the performance report for the year must be submitted to the Parliament with a copy to Auditor General within 150 days from the end of the financial year. But the performance report of 2021 was submitted to the Parliament on 30th September 2022.
- (B) Progress and performance relevant for the annual action plan
- (i) It has been indicated in the annual performance report that a cultural center is to be established in every divisional secretariat division as the cultural center program is the main program implemented by the cultural division. But the cultural centers were not established in the Mullaitivu, Mannar, Kilinochchi districts and the attention has not been paid in this regard in constructing cultural centers in this year too.
  - (ii) Many activities included in the action plan have not been notified in detail. Due to this, it was not clear to identify the programs/ projects to be done

under those and it could not be determined whether the objectives and targets were achieved.

- (iii) Taking actions to achieve sustainable development goals was indicated as the Goal No 4 in the action plan. The programs were not identified and implemented for evaluating cultural multiplicity making all those who are studying to have knowledge and skills to promote sustainable development.
- (iv) The programs were not identified for Tamil, Muslim and other cultural heritages as targets of strengthening attempts for the preservation, conservation and protection of all the cultural and natural heritages as Target 11.4 of Goal No 11.

(C) Special programs for the social and cultural integration (101-2-5-6-1508)

- (i) A budget allocation of Rs.10,000,000 was arranged to provide financial aids for the cultural promotion programs proposed to be implemented through the cultural centers by this vote. An allocation of Rs.6,560,000 has been transferred to the 101-2-5-9-1409 vote on 19<sup>th</sup> December of 2022. Due to this, the remaining allocation was shown in a less figure under that vote and the financial progress of the performance report was indicated as 100%. But it was observed that providing financial aids for the cultural promotion programs implemented from cultural centers is in a minimum level.
- (ii) Although the performance indicator of relevant vote has been mentioned as the number of cultural promotion programs proposed to be implemented according to the annual action plan, the expected targets were not mentioned. However, the physical progress of the relevant vote was mentioned as 100% in the annual performance report.
- (iii) Although conducting special programs for the social and cultural integration was identified as the activities under this vote, programs with multiplicity representing cultures of the various races were not implemented.

(D) Inter-Public Servant Design Competition (101-02-05-08-1409)

Although calling applications for the Inter-Public Servant Design Competition of 2022 and advertising should have been done under this vote, those activities were not made in the year. But the physical progress of relevant vote was mentioned as 99% in the annual performance report.

(E) Craft Village Program (101-02-05-21-2506)

Any activity out of 3 sub activities under first activity of the Craft Village Program had not been done and an awarding ceremony was conducted for 18 craftsmen, institutions and 12 officers. Accordingly, it was observed that objective of promoting Dumbara Rata Industry for the tourist attraction was not achieved. Although there was not any physical progress due to not implementing relevant activities, the physical progress was indicated as 48% in performance report.

(F) Research activities regarding cultural values and local knowledge (101-02-05-29-2507)

The actions of establishing a research unit and starting a joint research with the University of Peradeniya and preparing national and cultural policies were not completed in the year and those activities were not included in the action plan of 2023. Accordingly, it was observed that the expense of Rs 461,916 paid for the newspaper advertisements regarding the preparation of national and cultural policy has become a waste.

### **3.2 Procurements**

(A) Obtaining cleaning service for the cultural division of the ministry - 2021/ 2022

The following matters were observed in this regard.

- (i) Although it has been mentioned in the agreement dated 07.03.2022, the cleaning service activities to be done from 01.12.2021 to 30.11.2022 for a monthly fare of Rs.147,000, the cleaning activities were started from 26<sup>th</sup> November 2021.
- (ii) Although the personal details of cleaning employees had to be obtained according to the tender document, those details had not been obtained. There were differences regarding arrival time, departure time and number of employees should be serving in the tender document and agreement.
- (iii) Although a supervisor and 04 cleaning employees had to be employed according to the agreement and tender document, only 2 employees had been served from January of 2022 to 31<sup>st</sup> December 2022 and the supervising had not been done by a supervisor. The conditions for charging fines in such situations were not included in the tender documents and total monthly fare was paid without taking any action against continuous violating of service conditions.
- (iv) The components and materials should be supplied by the supplier for cleaning activities and conditions in regard of usage and supplying materials were not included in the tender document and agreement. The actions were not taken to maintain a register regarding those materials and supervise of those activities.

(B) Obtaining cleaning service for the Mahinda Rajapaksha National Tele Cinema Park -2022/2023

The following matters were observed in this regard

- (i) Although it was approved by the minor procurement committee of the ministry to call tender from registered suppliers of ministry using the market pricing tender method for obtaining cleaning service, a total cost estimate were not prepared and approved for this procurement activity according to the Procurement Guideline 4.3.1 and 4.3.2. Only one registered supplier was a registered supplier among the 5 suppliers that tender calling invitations were sent.



- (ii) Although the maximum monthly fee to be paid as per the 2021/2022 and 2022/2023 service agreements should be Rs.798,000 and Rs.831,000 respectively, on the contrary the overpaid amount was Rs.79,800 and to recover that amount from the responsible officers.

(C) Obtaining cleaning service for the National Performance Art Center

The following matters were observed in this regard

- (i) A total cost estimate was not prepared according to the Procurement Guideline 4.3 and the observations were given by the technical committee considering the value of invoices submitted relevant for last 11 months as the gross estimate.
  - (ii) Although the agreements had to be made with relevant supplier before obtaining cleaning services, the agreements were made in 30<sup>th</sup> September 2022 after a delay of 6 months from 01.04.2022
  - (iii) Although 21 employees had to be employed daily according to the tender documents, it was observed that 6-7 employees (about 32%) were absent daily. Accordingly, actions were not taken to provide a service with good quality by employing destined number of employees and only the payments were reduced for the absent employees.
  - (iv) Although the payments were made as Rs 1400 per day for an employee and Rs 1500 for a supervisor, it was mentioned to reduce Rs.740 for an employee and Rs 840 for a supervisor in the agreement. Due to this, there was a financial loss of Rs 845,460 for the period from April to September in 2022.
- (D) Although the obtaining services should be done according to the provisions of the Procurement Guidelines, the Chief Accountant (National Heritages Division) had directly informed relevant supplier that the decision was made to give the service contract to the supplier of previous year which is Rakna Arakshaka Lanka Limited for obtaining security services for 2022/23.
- (E) Although the recommendations were made regarding the food supplying institutions for the programs conducted by the ministry from a procurement decision, short eats were obtained for a program on 04<sup>th</sup> January 2022 for Rs 134,875 contradictory to it.

### 3.3 Asset management

The following matters were observed in this regard

- (A) Construction of the Vidyalkara International Buddhist Conference Hall

The construction of Vidyalkara International Buddhist Conference Hall had to be started in 2005 and it had to be completed on 30<sup>th</sup> September 2017 on a basic estimate of Rs. Mn. 1350 (from Stage 1-5). A cost of Rs. Mn. 1245.18 had been incurred to the date of 31<sup>st</sup> December 2021 for the construction works till Stage 5. It has been mentioned that the construction works were completed in this performance report and relevant expenses were not made in 2022. The matters observed in on-site inspection held on 29<sup>th</sup> November 2022 are as follows.

- (i) Due to the faults of the foundation, the front and rear staircases were sunk and their tiles were removed similar to the main building and the walls associated with the access staircase were cracked. The sandbags were packed on the connected steps to measure the maximum amount of subsidence.
  - (ii) Water was leaking into the building from outside and water was leaking in room with the central air conditioning system. At the place where the water tanks were installed, various plants were grown on the dampness and there was moss in several places.
  - (iii) On the top floor of the building, the plaster layers of the lintels were peeling off and the walls and ceiling of the entrance were made dirty by the birds.
  - (iv) It was observed that fungus had formed on the seats installed in the main auditorium and the curtains installed were dirty and some curtains were piled on the floor in an unsafe condition.
  - (v) It was observed that the fire extinguishers installed in the building were expired on 10.11.2019.
  - (vi) The premises where the building was located was overgrown with wild plants and various types of vines had also grown to the building.
  - (vii) However, the conference hall building remained idle to the date of this report.
- (B) The car bearing No 18-4263 belonging to the Buddhasasana division of the ministry was decaying in the Mahanayake Charikarama premises since 2019 or earlier.
- (C) Although the problems regarding registered ownership of the vehicles owned by the government should be solved before 31<sup>st</sup> March 2019 according to the Asset Management Circular No 03/2018 dated 10.10.2018, actions were not taken to take over the ownership of the 3 vehicles bearing No KU-1910, CAM-5384 and 32-5805.
- (D) The vehicles bearing No 301-4103, QY-1829 and 18-7052 belonging to the Cultural division were parked insecurely in a car park of Urban Development Authority located in Battaramulla area and the actions were not taken according to the Public Finance Circular No 01/2020(II) dated 28.08.2020 regarding these vehicles.
- (E) The Mahinda Rajapaksha Tele Cinema Park in Ranminithenna, Thissamaharama that was under the Ministry of Mass Media had been vested to the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion from the special gazette No 2187/27 and dated 09<sup>th</sup> August 2020. Accordingly, 9 vehicles were

attached to the Ranminithenna Park from the letter No MMI/05/08/16 dated 04<sup>th</sup> December 2020 of the additional secretary to the Ministry of Mass Media.

The following matters were observed in this regard

- (i) Although the actions should be taken under the criteria mentioned in the Section 8 of Part II of the Public Finance Circular No 01/2020 dated on 28<sup>th</sup> August 2020 in vesting and transferring assets between the ministries.
- (ii) 4 vehicles out of 9 relevant vehicles had been vested to the Secretary of the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion by the Ministry of Mass Media and the actions were not taken to legally take over the remaining vehicles.
- (iii) Although the accepting relevant vehicles should be done by the relevant ministry, it was done by the Acting Director General of the Mahinda Rajapaksha Tele Cinema Park. As the Mahinda Rajapaksha Tele Cinema Park is not a formally established institution and the position of Director General of it also a temporary post, it was observed that accepting vehicles was not legal.

(F) 7 quarters were being used as residence of officers and other 3 quarters were being used for other requirements out of the 10 quarters owned by the Gramodaya Janakala Kendraya to the date of 31<sup>st</sup> December 2022. The following matters were observed in this regard

- (i) Although all the government houses should be classified as sub-registered houses or public service houses according to the Section 1 of Chapter XIX of the Establishment Code, houses owned by the Janakala Kendraya were not classified accordingly.
- (ii) Although the permission of the secretary should be obtained to charge a certain house rent instead of charging a percentage from the salary of an officer, if the charging house rent according to the subsection 5.6 of Chapter XIX of the Establishment Code is considerably higher than fair economic rent value of the relevant house, actions were not taken accordingly.
- (iii) Apart from the houses allocated to a post, the lease period of all the quarters ends in 5 years and when handing over the quarters to the officials, the agreement should be made with the relevant officials according to the conditions mentioned in the Chapter XIX of the Establishment Code according to the Subsection 60.1 of Chapter XIX of the Establishment Code. According to the Government Quarters (Recovery of Possession) Act No 7 of 1969 amended by the Act No 03 of 1971 and No 40 of 1974, officers should be removed from the quarters if they did not move away. However, the actions were not taken accordingly regarding an officer who had rejected to make such agreements.

- (v) Although it has been informed to audit that one house was being used for music studies, the Director of Gramodaya Janakala Kendraya had made a request to the secretary of Ministry of Buddhasasana, Religious and Cultural Affairs to give it a suitable officer to prevent it from being decayed due to being under the threat of insects such as termites because of being closed out of use.

### **3.4 Bailing of government officers**

The actions were not taken to charge bails from 25 officers of the Buddhasasana division of the ministry as per Authority 612 of the Bail Ordinance according to Financial Regulation 880 of the Democratic Socialist Republic of Sri Lanka.

### **3.5 Management weaknesses**

- (A) Dambadiva pilgrimage tourist registration and providing guidelines
  - (i) Although the opportunities such as providing facilities to obtain gratis visa for pilgrims, facility of obtaining passport and providing more protection to pilgrims are given by registering Dambadiva pilgrimage organizers in the ministry, formal awareness programs were not implemented in the ministry to acknowledge the pilgrims and organizers regarding those facilities. Furthermore, the follow-ups were not done to search whether the profit of gratis visa was given to the pilgrims.
  - (ii) It was requested by the Additional Secretary (Administration) from the Ministry of Health, Nutrition & Indigenous Medicine to prepare a guideline with health instructions due to incidents such as continuous health problems faced by pilgrims and even several deaths. Accordingly, a relevant guideline was prepared and submitted to the ministry by the Health Promotion Bureau. However, it could not be confirmed that it was given to all the pilgrimage organizers in the audit and relevant follow-ups were also not done.
  - (iii) The inspections were not done by the ministry in regard of shortcomings happening to the pilgrims by the registered organizers. Although 29 complains were received regarding various difficulties and injustices happened to the pilgrims from organizers and 2 complains were received from pilgrimage organizers, inspections were not carried by the ministry in this regard.
- (B) Inspection of Rajarata Circuit House
  - (i) The concrete floor of the Rajarata Circuit House was cracked and it was needed to make repairs regarding the electric installations of the driver lodge building. Although there was a difficulty in entering the vehicles due to damages happened by the rainwater to the entrance of the circuit house, actions were not taken to repair it till now.
  - (ii) In addition to the reservation charges of the circuit house, a bed sheet charge of Rs 50 per guest bed was charged by the guardian of the circuit house and

- a formal receipt has not been issued as per Financial Regulation 168 (1) and (2).
- (iii) Although the collected government money should be remitted daily or as early as possible according to the Financial Regulation 177, the actions were not taken to give even a petty cash imprest to the circuit house. Due to this, sometimes other expenses were incurred by the bed sheet charges.
  - (C) It could not be confirmed about the accuracy of the balance in the audit due to dancing costumes were not kept in the stores formally and Rs.4,429,800 was spent for the costumes by the cultural division of the ministry for the Independence Day. Furthermore, it was observed that the costumes are kept idle without attention being paid for generating revenue from giving them to external institutions for alternative circumstances.
  - (D) The Mahinda Rajapaksha National Tele Cinema Park constructed in a land of 235 Acres in Ranminithenna area of Tissamaharama has been opened on 30<sup>th</sup> March 2010 and it has not been established as a formal institution. A cabinet memorandum under the subject of "Making the Mahinda Rajapaksha National Tele Cinema Park a company owned by the government" had been submitted on 31<sup>st</sup> January 2013 by the then Minister of Mass Media. The following matters were observed in this regard
    - (i) The Ministry of Mass Media was named as the institution that should be implementing the relevant cabinet decision. But the cabinet decision had not been implemented by that ministry or the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion.
    - (ii) The Mahinda Rajapaksha National Tele Cinema Park is located in a government land and it had been vested under several special conditions to the authorized officer of the Ministry of Mass Media when it was under that ministry. It was still in the name of the authorized officer of that ministry to the date of this report. Although it has been more than 2 years since the land was vested to the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion, the actions were not taken to take over the relevant land to the ministry.
  - (E) The following observations are made regarding the operational activities and performance of the Gramodaya Janakala Kendraya
    - (i) Although it has been recommended to take necessary steps to maintain the Gramodaya Janakala Kendraya under the Department of Cultural Affairs according to the cabinet decision No AMP/22/1294/620/007 and dated 13<sup>th</sup> September 2022, it has been implemented under the Ministry of Buddhasasana, Religious and Cultural Affairs without being implemented as a project under the Department of Cultural Affairs to the date of audit.
    - (ii) Although a total expenditure of Rs.26,365,301 had been incurred for the Gramodaya Janakala Kendraya during last previous 3 years, a less amount of 112 students had been participated in the courses during that period. It

was observed that strategies were not implemented to increase the number of students participating for the courses.

- (iii) When it is required to revise the number of approved employees as the timely needs, it should be approved from the Department of Management Services after identifying minimum number of posts for providing a more efficient and effective service according to the Subsection 1(vii) of the Management Service Circular No 02/2020 and dated 26<sup>th</sup> October 2020. But a post of a manager and 2 posts of Theatre Assistant had been maintained as approved cadre of the Janakala Kendraya which is without a theatre and those were not revised by the Department of Management Services

(F) The following observations are made regarding the operational activities of the National Performance Art Center.

- (i) The Nelum Pokuna Theatre has been managed by the State Ministry of National Heritage, Performing Arts & Rural Arts Promotion under the Ministry of Buddhasasana, Religious & Cultural Affairs. Then it was taken under the Ministry of Buddhasasana, Religious & Cultural Affairs from the extraordinary gazette No 2289/49 dated 22<sup>nd</sup> July 2022. However, it was observed that the theatre has not been formally established by the said ministry to the date of 31<sup>st</sup> December 2022.
- (ii) Although actions should be taken to make a revenue head for the revenue of the theatre according to the letter No SA/AMP/Deposit/Transfer dated on 09<sup>th</sup> January 2020 of Director General of Public Accounts, the necessary steps were not taken to the date of 31<sup>st</sup> December 2022 in this regard.
- (iii) Although the institutions that had not increased various charges for providing services according to Paragraph 5.1 of the Public Finance Circular No 01/2020 dated 28<sup>th</sup> August 2020 should take actions to increase those charges by 15% or more after obtaining approval of the secretary to the line ministry, the necessary steps were not taken to revise the charges from the ministry in 2020, 2021 and 2022.
- (iv) The payments were charged on discounted prices only from some parties in providing theater on rental basis and the treasury approval was not obtained for charging such discounted prices.
- (v) An agreement has been made into with the respective rent-buying parties for providing the theater on rental basis and the signing of the agreement on behalf of the first party of the agreement was done by the theater reservation officer and the chief administrative officer of the theater. The agreement could not be considered as legally valid as the theater was not established as a formal legal entity.
- (vi) According to Financial Regulation 3(1) all the functions of the government should be determined previously and indicated in the plans

and programs. But the expenditure related to the theater was not planned in this way and the expenditure was not included in the annual estimate and the approval of Parliament was not taken.

vii) Payments for the electricity bills should be made within 15 days of receipt of the bill for a particular month. The bill also stated that a monthly interest of 1.20% will be charged on the outstanding bill value for the late payments from 16th day. Due to this, in addition to the payments for the electricity consumed in 2022, an additional amount of Rs.460,419 was paid as a surcharge. It was observed that actions should be taken in accordance with Financial Regulations 156 and 210(2) in this regard

(viii) The following facts were observed regarding rent and electricity charges charged for providing services to transmission antennas maintained by three private communication agencies in the Centre.

- Although the agreements made with 2 private communication institutions that operate the transmission antennas had expired by 31st December 2022, new agreements have not been made. Due to this, the theater had lost the opportunity to revise the prices and earn more income.
- According to the agreement, the tax rent should be paid on the 10th of every month. But the said communication agencies had not paid the installments properly according to the monthly income reports of the theater. Late payment penalties could not have been levied as there was no penalty mentioned for the late payments of rent at the time of entering into the agreements.
- According to the agreements between the theater and each communication institution, the expenses for the electricity used to maintain the transmission antennas must be paid by those institutions to the theater and the theater must settle the related bills. Nevertheless, an amount of Rs.1,255,465 need to be charged for the year 2021 and 2022 was remaining as the said institutions had not paid the electricity bills properly

(ix) It was observed that a restaurant is maintained by the army using an area of about 400 square feet in the center premises and no rent has been collected from the relevant army. The relevant army informed the audit that since the restaurant was operated on a welfare basis and the activities of the canteen were maintained separately from the activities of the theater, no rent was paid for the premises. Nevertheless, it was

observed that since the relevant land premises have a very high economic value and as the cleaning charges, electricity bills, water bills etc. related to the said premises are paid by the theater itself, a rent should be charged based on the appraised value.

(G) The following observations are made regarding the Inter Statutory Board for the Protection of Kandyan Heritage

- (i) It was observed that it is not required to maintain a separate project to protect Kandyan heritage as the other institutions are existing for implementing many projects carried by the Inter Statutory Board for the Protection of Kandyan Heritage
- (ii) The actions were taken by the ministry to obtain a building located in area of the Kandy municipal council on rental basis for the office premises of the Inter Statutory Board for the Protection of Kandyan Heritage. The actions were not taken to charge the amount for installations and constructions of Rs 6,194,607 done by the ministry in the property on the estimated value at the end of the lease agreement and the actions were not taken to include those conditions to the new lease agreement.

(H) The following observations are made regarding the Cultural Conservation & Construction (PVT) Ltd which is fully owned by the ministry

- (i) The financial statements relevant for 2018/2019, 2019/2020, 2020/2021, 2021/2022 financial years of the Cultural Conservation & Construction (PVT) Ltd that was registered with the full ownership to the ministry with the objective of constructions and maintenance works of the Cultural Ministry and institutions under it to be done efficiently, were not submitted to the Auditor General.
- (ii) As the operations of the company are completely inactive now, it was requested to liquidate the company on 05<sup>th</sup> July 2021 from the Secretary to the Prime Minister. But the liquidation process has not been implemented to the date of this report.

#### **4. Good governance**

##### **4.1 Internal audit**

- (A) The comments were not submitted regarding 7 audit queries that were directed to the Secretary of the ministry in 2021 and 2022 from the Internal Auditor of the ministry according to the 40(1) and 40(3) sections of the National Audit Act No 19 of 2018.
- (B) Although it should be discussed with the Auditor General as mentioned in Financial Regulation 134(2) in preparing internal audit plan according to the Section 6 of the Management Audit Circular No DMA/01-2019 dated on 12<sup>th</sup> January 2019, actions were not taken accordingly.



- (C) Although there was a staff of nearly 1000 and 208 cultural centers implemented, the approved position of Internal Auditor was vacant for several years.

## **5. Human resource management**

The following matters were observed in this regard

- (A) The approved cadre of the Buddhasasana division of the ministry is 219 and it has an actual staff of 164. There were 55 vacancies to the date of 31<sup>st</sup> December 2022 and a director post, 2 positions of Engineer and Assistant Engineer and 3 Assistant Secretary posts were vacant out of it. In addition, it is observed that there is an effect for the performance of the ministry from not filling the vacancies of 13 Development Officers, 12 Development Assistants, 9 Management Service Officers and 7 Drivers.
- (B) Although 201 Assistant Cultural Promotion Officers are approved for the Cultural division, actual number was 133 and there were 68 vacancies which means 34%. Although 141 Development Officers are approved for the Cultural division, actual number was 187 and there were 46 vacancies which means 33%.
- (C) Although the ministry had 208 cultural centers, 297 center watchmen were employed and this surplus was reported due to the approval given as private to the holder only for 104 watchmen by the Department of Management Services on 10th December 2020. According to the audit inspections the ministry had not taken actions to effectively receive the service of this excess of 89 watchmen. Although it was pointed out the importance of using finger print machines for the employees of these centers from the audit reports of 2021, actions were not taken by the ministry in this regard.
- (D) Although a post of Office Employee was not approved for the Mahinda Rajapaksha Tele Cinema Park, 2 individuals were serving in that post to the date of 31<sup>st</sup> December 2022.

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

## Chapter 04

### Performance index

#### 4.1 Institutional Performance Index (Based on Action Plan)

Specific Indicators	Annual Budget Allocation (Rs.m.)	Financial Progress		Actual Output as a percentage (%) of expected Output			Other
		Actual Cost (Rs.)	As a Percentage of Allocated Provision	100% - 90%	75% - 89%	50% - 74%	
1. Introduction of digital technology for promotion of national heritage. Number of CDs produced for tangible and intangible national heritages on priority basis	5.5	5.5	100.00	√			Arrangements have been made to transfer an additional provision of Rs. 1.5 million under the head 101-2009-018-2509
2. Conservation services for indigenous people and communities with distinctive identity. increasing the percentage of indigenous families who receive conservation services	5.5	4.82	87.64	√			.
3. Maintenance of Dambana Folk Heritage Centre Number of workers who receive wages	1.5	1.5	100.00	√			
4. Establishment of a National Heritage Research and Conservation Unit (identification of national heritage, number of national heritages conserved)	0.25	0	0.00				As per the circular No.03/2022, this project cannot be implemented.
5. Conservation of the heritage of indigenous people. Renovation of the museum and increased percentage of the income received by the museum.	0.5	0	0.00				As per the circular No.03/2022, this project cannot be implemented..

Specific Indicators	Annual Budget Allocation (Rs.m.)	Financial Progress		Actual Output as a percentage (%) of expected Output			Other
		Actual Cost (Rs.)	As a Percentage of Allocated Provision	100% - 90%	75% - 89%	50% - 74%	
6. Deye Urumaya For Children – Implementation of Programs to improve children's power of appreciation. Increased number of activities implemented by the cultural laboratories.	0.1	0	0.00				As per the circular No.03/2022, this project cannot be implemented..
7. Creation of art villages based on the famous artists. Percentage of increasing the number of cultural activities implemented at the Centre.	0.1	1.13	0.00				Under the project of creating art villages based on the famous artists, Rs 0.9 million and Rs.0.18 million from the heads Nos. 101-2-09-18-02509 and 101-2-09-019—2509 respectively was transferred to settle the liabilities of the Handapangoda cultural laboratory. As per the circular No.03/2022, this project cannot be implemented
8. Introduction of a formal mechanism for payment of royalties for the writers as per the accepted international conventions. Discussions are being held with the photography societies regarding the establishment of such societies.	0.52	0	0.00				An amount of Rs.0.18 was transferred to the head 101-2-09-17-2509 from this project..
9. Establishment and updating of a database of the artists. Increasing the percentage of local artists registered under various fields	4.1	1.04	25.37				An amount of Rs.0.9 was transferred to the head 101-2-09-17-2509 from this project.. An amount of Rs.1.5 was transferred to the head 101-2-09-015-2509 from this project..

10.Gramodaya folk art center 1. no. of programmes developed 2.No. of programmes for conservation of intangible heritage 3.No. of programmes for human resource development	4	4	100.00	√			.
11. Inter statutory board for the protection of Kandyan Heritage. Improving Koradekumbura village in Uva Paranagama as village where the Angama pora martial art is conserved	5.4994	5.4619	99.32	√			.
12.Department of Archaeology -No. of building units conserved -No of archaeological sites explored -No of places and monuments site units maintained	116.281	85.438	73.48			√	
13.Galle Fort Foundation Increased percentage of the project implemented for conservation of building where old police quarters are located at Palliya veediya of Galle Fort and income generation	18	18	100.00	√			
14.Ape Gama Increased percentage of -Installation of the electricity system in Mahawalawuva building -Refurbishing 02 commercial stalls, each measuring 600 sq. ft. to include a stall and a room -Renovation of the name board	9.5	9.5	100.00	√			
15.Mahinda Rajapaksha National Tele Cinema Park Increased percentage of renovating studio, city and rural backgrounds	24	24	100.00	√			

## Chapter 05

### Performance in achieving the Sustainable Development Goals (SDGs)

#### 5.1 Stating the identified sustainable development goals

Goal	Purpose / goal	Achievement Index	Progress on the Achievement made so far		
			0% - 49%	50% - 74%	75% - 100%
(11.4.) Strengthening the efforts made to protect and conserve the cultural and natural heritage of the world	1.Introducing digital technology for the promotion of national heritage Conservation of national heritage through digital technology and increased tourist attraction	Producing 22 videos regarding conservation of national heritage to include in the digital app, and giving publicity with the support of other institutions to popularize the 30 videos produced in 2021 among local and foreign tourists			√
	2. Conservation services for the indigenous people and the communities with distinctive identity .Celebration of World Indigenous Day and conducting annual “shanthi karma”	Increased percentage of the number of Indigenous families who receive conservation services.			√
	Providing Indigenous community conservation services(Dalukana field visit)				√
	3. Maintenance of Dambana Folk heritage centre  General maintenance activities and payment of wages for the staff of this Centre	No of employees to whom wages are paid			√
	4. Establishment and updating a database of the artists. Increasing the percentage of local artists registered under various fields	Displaying 2000 notices in each divisional secretariat in Sri Lanka	√		
	5.Implementing an accident and medical insurance scheme for the artists	41 of 550 artists who have obtained the accident and medical insurance scheme have been benefitted	√		
	6.granting monthly pension to the performing artists by the Tower hall Theatre Foundation	Paying allowances for 99 artists			√

(4.1.) Ensuring that all the girls and boys have received a similar and high –quality primary and secondary education to enable them to obtain effective learning results (4.2) availability of opportunity for all the girls and boys to access the pre childhood development, hospitality services and preschool education and ensuring that they are ready for the primary education	Conducting the Diploma Awarding Ceremony for the students of academic years 2014,2015,2015/16,2016/17,2017 /18,2018/19	Awarding diploma for 172 diploma holders.			√
	Launching a CD which included 16 “Nadagam gee”	1000 copies			√
	7.Gramodaya Folk Art Centre upgrading this centre as an institution which has the authority to award the national qualification levels with the approval of the Territory and Vocational Education Commission and the National Apprentice Training and Industrial Authority	1. number of courses developed			√
	Awarding national qualification levels 4,5 and 6 for art and sculpture courses approval of the Territory and Vocational Education Commission and the National Apprentice Training and Industrial Authority	2.Number of programmes for conservation of intangible heritage			√
	Commencing new courses-(conservation of arts, sculpture, music and temple arts)	3.Number of programmes for human resource development			√
	8. Paying attention to create a affordable and fair access to Mahinda Rajapaksha Tele cinema Park and Ranminithenna and developing quality, reliable and sustainable infrastructure facilities including regional and inter borders to assist in economic development and human wellbeing.	Increased percentage of renovation of studio and repair of rural scene backgrounds			√
SDG 9 Build resilient infrastructure, promote sustainable industrialization and foster innovation	9.Inter statutory board for the protection of Kandyan Heritage Providing facilities for promotion of printed publications, drama, cinema, arts and sculpture, music and performing arts	Source of funds(public/private) Type of heritage(cultural/natural)  Total per capita expenditure for protection			√

11.4.Strengthening the efforts made to protect and conserve the cultural and natural resources in the world	Implementing programmes to enhance the productivity of the institutions which are entrusted with conservation of national heritage	and conservation of all cultural heritage at national/divisional/municipal council level			√
	Providing special facilities for conservation and exhibition of artistic creations				√
	10.Department of Archaeology Upgrading archaeological sites that bear universal importance to world heritage status	No of sites Actions are being taken			
11.4 Strengthening the efforts made to protect and conserve the cultural and natural resources in the country	Organizing activities at the relevant sites with the participation of the community, school and university students.	No of sites Actions are being taken		√	
	Awareness programmes for local and foreign communities	Exhibitions conducted Books printed Videos produced		√	
	Amending the Antiquities Ordinance.	Amendments made to the ordinance		√	
	11.Ape Gama Renovation activities of the Ape Gama premises	Buildings renovated		√	
11.Sustainable cities and communities	Fixing wadimbu planks, rain gutters and water pipes on the roof of the Mahalavwa building	Premises decorated			√
	Refurbishing 03 commercial stalls, measuring 450 sq. ft. to include 06 stalls	Buildings and equipment refurbished			√
	12.Galle Fort Foundation Strengthening the efforts made to protect and conserve the cultural and natural resources in the world	Source of funds(public/private) Type of heritage(cultural/natural) Total per capita expenditure for protection and conservation of all cultural heritage at national/divisional/municipal council level			√

## **5.2 Brief description of the achievements and challenges in achieving the Sustainable Development Goals**

The absence of a specific system to implement the long-term goals of the Ministry of Buddhasasana, Religious and Cultural Affairs (National Heritage Division) to identify and conserve national heritage is a big gap in this field. As a sustainable solution to this issue, digital technology was introduced for promotion of national heritage. Taking steps to make Sri Lanka's national heritage more attractive and effective for the local and foreign communities is a special achievement which paves the way to achieve sustainable development strategies and targets

A database was established that consists of complete information on artists scattered throughout different parts of the island, covering all districts and art fields, including rural artists. About 3500 artists were registered online in the database, and even now, more artists continue to register. Registering artists living in the divisions was a challenge due to their lack of technical literacy

Under the artist insurance project, about 550 artists were insured in the year 2021, but they received benefits in the year 2022. However, a major challenge faced by the project is the lack of provision for its implementation in 2023.

Although efforts were being made to conserve the human bones discovered in Pahiyangala and display them at the National Museum, the necessary equipment could not be brought to Sri Lanka due to foreign exchange issues that persisted throughout the year. As a result, the project could not be completed.

Following the establishment of the new Ministry in the latter half of 2020, an action plan was developed based on the major objectives and activities to conserve national heritage and promote culture, literature, and art with high standards and maximum efficiency. Although the 2022 action plan could not be fully implemented in light of the government's guidelines outlined in Circular No. 03/2022, the work accomplished was satisfactory when compared to the existing situation.



## Chapter 06

### Human Resource Profile

#### 6.1 Cadre Management as at 31.12.2022

		Approved Cadre	Existing Vacancies in Cadre	Vacanc ies	(Excess)
Senior Level		09	04	05	-
Tertiary Level		03	00	03	-
Secondary Level	Development Officer	28	58	-	30
	Management Service Officer	08	04	04	-
Primary Level		13	02	11	

**6.2 Each subject officer is assigned specific duties to ensure that daily work is carried out smoothly and without delay.**

### 6.3 Human Resource Development

Serial Number	Programme	Number of Trained Employees	Period of programme	Total Investment (Rs) (local)	Nature of the programme (local)	Output / Acquired Knowledge
01	Implementation of productivity concept in the ministry	30	3 hours (2022.01.11)	10,000/=	Engaging a productivity training consultant to provide lectures and training sessions	commencing Implementation of productivity concept in the ministry
02	Implementation of productivity concept in the ministry. -II	60	6 hours (2022.02.08 /18)	-	Engaging a productivity training consultant to provide lectures (5S)	commencing Implementation of 5S concept in the ministry
03	Filing	05	1 day (2022.04.05 )	25,000/=	A series of training programs organized by the National Institute of Labor Studies	Knowledge of making office work easy by maintaining office filing in a more formal and effective manner
04	Office management and financial regulations	03	1 day (2022.05.10 /11)	30,000/=	„	Knowledge of making the services of the organization effective through the efficiency and effectiveness of the officers.

Serial Number	Programme	Number of Trained Employees	Period of programme	Total Investment (Rs) (local)	Nature of the programme	Serial Number
05	Writing official minutes and letters	04	1 day (2022.05.25)	20,000/=	„	Knowledge of establishing a high-quality office service.
06	Maintenance of government vehicles	02	1 day (2022.06.16)	10,000/=		knowledge of utilizing government-owned vehicles in a manner that maximizes efficiency and minimizes expenses while ensuring their safety is optimized.
				<u>95,000/=</u>		

\*training programme contributes to the performance of the institution

## Chapter 07

### Compliance Report

Number	Applicable Requirements	Consistency Status (Applicable / Not applicable)	If not applicable, a brief explanation	Proper decision strategies that are proposed to prevent 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	Compliant		
1.2	Advance Accounts of Public Officers	Compliant		
1.3	Business and Product Advance Accounts (Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Not Applicable		
1.6	Other	Not Applicable		
<b>2</b>	<b>Maintenance of Books and Documents (F.R. 445)</b>			
2.1	Updating and maintaining the fixed asset register as per Public Administration Circular No.267/2018	Compliant		
2.2	Updating and maintaining personal payrolls / payroll cards	Compliant		
2.3	Updating and maintaining the list of audit queries	Compliant		
2.4	Updating and maintaining the record of internal audits	Compliant		
2.5	Preparation of all monthly account summaries (CIGAS) and submission to the Treasury on due date	Compliant		
2.6	Updating and maintaining the register of cheques and cash orders	Compliant		
2.7	Updating and maintaining inventory	Compliant		
2.8	Updating and maintaining a list of stocks	Compliant		
2.9	Updating and maintaining the register on damages	Compliant		
2.10	Updating and maintaining the list of liabilities	Compliant		
2.11	Updating and maintaining list of Sub-Leaflet Book (GAN 20)	Compliant		

03	<b>Representation of Functions for Financial Control (F.R. 135)</b> Applicable			
3.1	Should have delegated financial powers within the institution	Compliant		
3.2	Should have informed the institution about the delegation of financial powers	Compliant		
3.3	Should have delegated the financial power where every transaction could be authorized by two or more officers	Compliant		
3.4	Acting under the control of the accountants in using the Government Payroll Software Package as per Government Accounts Circular No. 171/2004 dated 11.05.2014	Compliant		
4	<b>Preparation of Annual Plans</b>			
4.1	Preparation of Annual Action Plan	Compliant		
4.2	Preparation of Annual Procurement Plan	Compliant		
4.3	Preparation of Annual Internal Audit Plan	Compliant		
4.4	Preparing the annual estimate and submitting the same to the National Budget Department (NBD) on due date	Compliant		
4.5	Should have submitted the Annual Cash Flow Statement to the Treasury Operations Department on the date	Compliant		
5	<b>Audit Queries</b>			
5.1	Should have answered all the audit queries by the date that has been fixed by the Auditor General	Compliant		
6	<b>Internal Audit</b>			
6.1	Preparation of Internal Audit Plan according to F.R. (134) (2) DMA / 1-2019, after consultation with the Auditor General at the beginning of the year	Compliant		
6.2	Should have replied every internal audit report within one month of time	Compliant		
6.3	Should have submitted the copies of all the internal audit reports to the Department of Management Audit in terms of sub-section 40 (4) of the National Audit Act No. 19 of 2018	Compliant		

6.4	Should have submitted the copies of all the internal audit reports to the Auditor General in accordance with Financial Regulation 134 (3)	Compliant		
7	<b>Audit and Management Committees</b>			
7.1	Should have convened at least 04 Audit and Management Committees during the relevant year as per DMA / 1-2019	Compliant		
8	<b>Asset Management</b>			
8.1	Should have submitted the information on purchases and disposal of assets to the Comptroller General's Office as per Chapter 07 of Asset Management Circular No. 01/2017	Compliant		
8.2	Implementation of the provisions of that Circular in accordance with Chapter 13 of the above Circular. Should have appointed a suitable coordinating officer for coordination and reported the details of that officer to the Comptroller General's Office	Compliant		
8.3	Should have conducted Board of Survey as per Public Finance Circular No. 05/2016 and submitted the relevant reports to the Auditor General on due date	Compliant		
8.4	Should have made provision for excess, deficiencies and other recommendations revealed by the Annual Board of Survey within the period specified in the Circular	Compliant		
8.5	Disposal of unserviceable goods in accordance with F.R. 772	Compliant		
9	<b>Vehicle Management</b>			
9.1	Preparing daily running charts and monthly summary reports for pool vehicles and submitting to the Auditor General on due date	Compliant		
9.2	Should have carried out disposal of unserviceable vehicles within the period of less than 06 months after becoming of such vehicles unserviceable	Compliant		
9.3	Updating and maintaining vehicle log entry books	Compliant		
9.4	Taking action on all vehicle accidents in accordance with F.R. 103, 104, 109 and 110.	Compliant		

9.5	Re-inspection of fuel burning of vehicles in accordance with the provisions of paragraph 3.1 of Public Administration Circular No.2016/30 dated 29.12.2016	Compliant		
9.6	Should have taken over the full ownership of the log books of leased vehicles after the lease period is over	Compliant		
10	<b>Bank Account Management</b>			
10.1	Should have prepared and certified the bank reconciliation statements on due date and submitted them for audit	Compliant		
10.2	Should have settled sleeping bank accounts brought forward in the year under review or the previous years	Compliant		
10.3	Should have acted in accordance with the financial regulations regarding the balances revealed and adjusted in the Bank Reconciliation Statements and settled those balances within a period of one month	Compliant		
11	<b>Funds Utilization</b>			
11.1	Incurring expenditure not exceeding the limit of provision made for the same	Compliant		
11.2	Reaching liabilities at the end of the year after utilization of the provision provided in accordance with F.R. 94 (1) not exceeding the limit of provision	Compliant		
12	<b>Advance Accounts of Public Officers</b>			
12.1	Compliance with the limits	Compliant		
12.2	Should have done an analysis on outstanding loan balances	Not Applicable		
12.3	Should have settled the outstanding debt balance remaining for more than one year	Not Applicable		
13	<b>General Deposit Account</b>			
13.1	Should have taken action for overdue deposits in accordance with F.R.571	Compliant		
13.2	Updating and maintaining Control Accounts for the General Deposit	Compliant		
14	<b>Imprest Accounts</b>			
14.1	Should have forwarded the balance of the cash book to the Treasury Operations Department at the end	Compliant		

	of the year under review			
14.2	Should have been settled the actual interim imprest within one month of its completion immediate after according to F.R. 371	Compliant		
14.3	Should have issued the actual interim imprest not exceeding the approved limit as per F.R. 371	Compliant		
14.4	Reconciliation of imprest accounts balance with Treasury Books monthly	Compliant		
15	<b>Revenue Accounts</b>			
15.1	Repayment had been made after collection in accordance with the relevant regulations	Not Applicable		
15.2	Should have credited deposits directly collected to the deposit account without depositing into deposit accounts	Compliant		
15.3	Should have submitted balance revenue reports as per F.R.176 to the Auditor General	Compliant		
16	<b>Human Resource Management</b>			
16.1	Maintaining staff within the approved cadre limit	Compliant		
16.2	Should have provided duty lists in writing to all staff members	Compliant		
16.3	Should have submitted all the reports to the Department of Management Services in terms of MSD Circular No. 04/2017 dated 20.09.2017	Compliant		
17	<b>Providing Information to thePublic</b>			
17.1	Appointing an Information Officer in accordance with the Right to Information Act and Regulations and updating and maintaining a document of information	Not compliant	This division is functioning as a separate division	Taking actions to maintain a document division wise.
17.2	Information about the organization is provided through its website and should have made facilitation for the public to post commendations / allegations about the organization through the website or alternative channels.	Compliant		
17.3	Should have submitted the reports twice or once a year as per sections 08 and 10 of the Right to Information Act	Not Compliant	As per above 17.1	Information from each division is submitted seperatly
18	<b>Implementation of the Citizens' Charter</b>			



18.1	Should have formulated and implemented a Citizen / Client Charter in accordance with the Management Circular No. 05/2008 and 05/2018 (1) of the Ministry of Public Administration	Not Compliant		It is expected to prepare and implement a Citizen / Client Charter within this year
18.2	Should have prepared a methodology by the institution according to paragraph 2.3 of the circular to monitor and evaluate the Citizen's / Client's Charter	Not Compliant		It is expected to prepare and implement a Citizen / Client Charter within this year
19	<b>Preparation of Human Resource Plan</b>			
19.1	Should have prepared a Human Resource Plan based on the Public Administration Circular No. 02/2018 dated 24.01.2018 - Annexure 02	Not Compliant		It is expected to prepare a Human Resource Development Plan
19.2	Should have ensured at least 12 hours of training per year for each member of the staff in the above HR Plan	Not Compliant		It is expected to take actions
19.3	Should have signed annual performance agreements for the entire staff based on the format given in Annexure 01 of the above Circular	Not Compliant		It is expected to take actions
19.4	Should have appointed a Senior Officer and assigned the responsibilities of preparation of Human Resource Development Plan, Development of Capacity Building Programs, Implementation of Skills Development Programs in accordance with paragraph 6.5 of the above Circular	Not Compliant		It is expected to take actions
20	<b>Respond to Audit Paras</b>			
20.1	Should have corrected the deficiencies pointed out in the audit paragraphs issued by the Auditor General for the previous years	Compliant		