කාර්ය සාධන වාර්තාව
செயலாற்றுகை அறிக்கை
Performance Report

2023

කළමනාකරණ විගණන දෙපාර්තමේන්තුව
முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்
DEPARTMENT OF MANAGEMENT AUDIT

මහලේකම් කාර්යාලය	செயலகம்	The Secretariat
කොළඹ 01	கொழும்பு 01	Colombo 01

Prepared to be presented to the Parliament of Sri Lanka as per the instructions of Public Finance Circular 02/2020.

Department of Management Audit

Ministry of Finance, Economic Stabilization and National Policies

The Secretariat

Colombo 01

Annual Performance Report for the year 2023
Name of the Institution: Department of Management Audit
Expenditure Head No 324

Content	Page No.

Chapter 01 - Institutional Profile / Implementation Summary

1.1 Introduction

The Department of Management Audit was established in 01.02.2008 as a Treasury Department under the Cabinet Decision No. 08/0200/306/012 dated 25.01.2008 and its objective is to strengthen the internal control mechanisms to ensure the effective use of the funds released by the Treasury to the government ministries and departments.

1.2 Vision, Mission, Objectives of the Institution

1.2.1. Vision

To be the most outstanding and value adding Management Audit Partner, for the best performance and accountability of public service.

1.2.2. Mission

To providing assistance and guidance to achieve the expected outcomes of public sector organizations by strengthening internal control and procedures.

Objectives

1. To Contribute to enhance the efficiency and effectiveness of Internal Audit in Public Sector.
2. To Strengthen the Internal Audit through Audit and Management Committees.
3. To introduce necessary Guidelines for the development of Internal Audit.
4. To strengthen the process of Management Audit in Development Projects.
5. To disclose irregularities that have occurred and prevent future irregularities in the public sector through special investigations and to introduce preventive measures and recommendations to avoid such situations.

1.3 Functions performed by Management Audit Department

1. Introduce efficient and effective internal control mechanisms.
2. Issue Circulars and Guidelines on internal control.
3. Coordinate and guide Internal Audit Units in public sector organizations.
4. Develop the capacity of Internal Auditors and supporting staff in public sector organizations.
5. Represent and Guide the Audit and Management Committees of Ministries, Special spending units, Provincial Councils, Departments, District Secretariats, and Project internal review committees.
6. Conduct special investigations and special audits.
7. Participate in the Committee on Public Accounts and submit summary treasury report to COPA.
8. Take actions under the relevant provisions of the National Audit Act.
9. Review the performance of public sector Chief Internal Auditors and Internal Auditors.
10. Conduct department operational activities.

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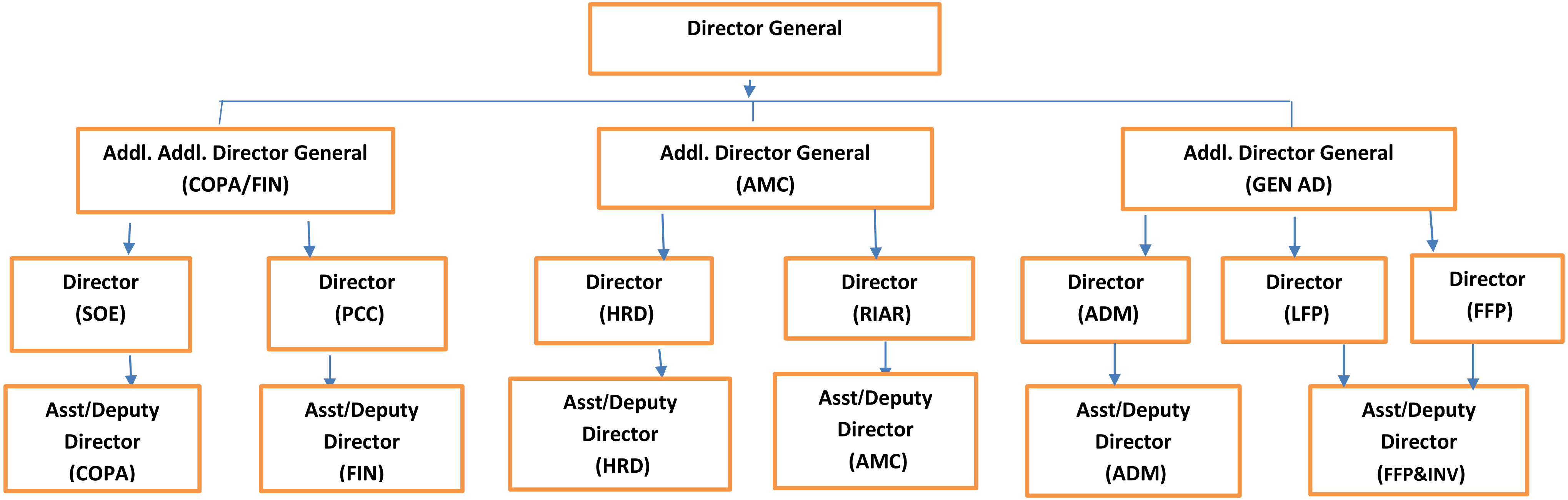
1.4 Organizational Structure of the Department of Management Audit as at 31.12.2023



Addl. Addl. Director General (COPA/FIN) - Addl. Addl. Director General (COPA Coordination and Finance)
Addl. Addl. Director General (AMC) - Addl. Addl. Director General (AMC Coordination)
Addl. Addl. Director General (GEN AD) - Addl. Addl. Director General (Establishment and Administration)

Director (SOE) - Director
Director (PCC) - Director (Provincial Council coordination)
Director (HRD) - Director (Human Resource Management)
Director (RIAR) - Director (Review of Internal Audit Report)
Director (ADM) - Director (Establishment and Administration)
Director (LFP) - Director (Project Management-Local Funds)
Director (FFP) - Director (Project Management-Foreign Funds)

Asst/Deputy Director (COPA) - Asst/Deputy Director (COPA Coordination)
Asst/Deputy Director ((FIN) - Asst/Deputy Director (Finance)
Asst/Deputy Director (HRD) - Asst/Deputy Director (Human Resource Management)
Asst/Deputy Director (AMC) - Asst/Deputy Director (AMC Coordination)
Asst/Deputy Director (ADM) - Asst/Deputy Director (Establishment and Administration)
Asst/Deputy Director (FFP & INV) - Asst/Deputy Director (Project Management-Foreign Funds and Investigation)

Cadre as at 31.12.2023

Post	Cadre		
	Approved	Actual	Vacant
Director General	01	01	-
Additional Director General (S.L.A.S.)	01	01	-
Additional Director General (S.L.Ac.S)	02	02	-
Director (S.L.A.S.)	01	01	-
Director (S.L.Ac.S.)	04	04	-
Director (S.L.P.S.)	02	01	01
Deputy/Assistant Director (S.L.A.S.)	01	-	01
Deputy/Assistant Director (S.L.Ac.S.)	04	02	02
Deputy/Assistant Director (S.L.P.S.)	01	01	-
Development Officer	09	09	-
Management Service Officer	14	11	03
Driver	04	03	01
Office Employee	06	05	01
Total	**50**	**41**	**09**

1.5 Major Divisions of the Department

- ❖ Internal Audit Monitoring Division

  (a) Coordination of Audit and Management Committees (AMC)

  (b) Coordination of Committees on Public Accounts

  (c) Special Investigations and Circulars

  (d) Human Resource Development

  (e) Performance Monitoring of Internal Auditors

  (f) Reviewing of Internal Audit Reports

  (g) Coordination of District Secretariats

  (h) Coordination of Provincial Councils

  (i) Development Projects

- ❖ Administration Division
- ❖ Finance Division

Chapter 02 - Progress and the Future Outlook

2.1. Innovative Government Internal Audit Process

The Department of Management Audit has taken various measures to ensure the financial accountability of the public sector over a period of 15 years. In accordance with Financial Regulations 133 and the National Audit Act No. 19 of 2018, the department currently providing the necessary guidance to strengthen the financial control in the public sector and to maximize public service efficiency at minimum cost while providing advisory and supervisory service. Various government agencies are monitored for compliance with circulars and legal guidelines and when necessary, guidance for the introduction and implementation of appropriate internal control systems are provided.

In 2023, training programs were conducted in several important fields with special attention to developing the performance and skills of the Chief Internal Auditors of ministries, provincial councils, special spending units, departments and district secretariats. Steps were taken to develop the capacity of Chief Internal Auditors / Internal Auditors and support staff.

It was observed during project internal audit review committee meetings and project field monitoring activities that the expected performance was not achieved in some development projects due to poor project management and lack of formal internal control system in some projects. Accordingly to enhance management through improved and strengthened internal control systems, a detailed draft of project management guidelines was prepared in 2023 with the general agreement of all departments related to project management within the treasury.

Basic measures to regularize and strengthen the internal audit units of local governments and provincial councils were also implemented in the year 2023. Additionally, the task of preparing an internal audit guidelines to streamline the work of the internal audit units of the local governments was initiated.

A draft of risk management guidelines for all expenditure units of the public sector also prepared with the expectation of implementation in 2024. According to sub-section 40 (4) of the National Audit Act No. 19 of 2018, the internal audit report of all institutions mentioned under sub-section 41 (2) of the Act are required to be obtained by this department and further action will be taken by the department officials in the relevant audit and management committees and also arrangements have been made to provide guidance. The Department of Management Audit did not directly intervene in the internal audit work of public enterprises until 2023. However, in 2023 a review of internal auditors and their duties was initiated and training programs were also started.

2.2 Future Goals

2.2.1 A detailed project management guideline has been drafted with the contribution and agreement of the relevant departments of the Treasury and other related parties as a solution to issues arising from the lack of a formal project management guide. Necessary arrangements are being made to release these guidelines in 2024. The goal is to strengthen internal control of projects and guide the efficient use of resources to achieve the desired project objectives.

2.2.2 Guidelines to strengthen the internal audit process of local government institutions are scheduled to be issued.

2.2.3 The knowledge and skills of the Chief Internal Auditors will be further enhanced and regular training programs will be conducted to improve the knowledge and abilities of the support staff of internal audit unit, establishing an efficient and competent staff.

2.2.4 The risk management framework for risk management is planned for implementation in 2024.

Head of the Department

.05.2024

3.1

ACA -F

Statement of Financial Performance
for the period ended 31st December 2023

Revised Budget Allocations 2023		Note	Actual		
Rs.			2023 Rs.	2022 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Impress		56,562,000	55,734,000	ACA-3
-	Deposits		137,591	28,073	ACA-4
-	Advance Accounts		4,017,317	5,016,248	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		60,716,908	60,778,321	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		60,716,908	60,778,321	
	Remittance to the Treasury (D)		912,674	-	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		59,804,233	60,778,321	
	Less: Expenditure				
-	**Recurrent Expenditure**				
45,200,000	Wages, Salaries & Other Employment Benefits	5	39,449,521	42,828,629	ACA-2(ii)
18,722,000.00	Other Goods & Services	6	16,469,604	13,490,890	ACA-2(ii)
814,000.00	Subsidies, Grants and Transfers	7	724,457	1,003,990	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
64,736,000	**Total Recurrent Expenditure (F)**		56,643,582	57,323,509	
	Capital Expenditure				
680,000.00	Rehabilitation & Improvement of Capital Assets	10	678,945	1,220,651	ACA-2(ii)
270,000.00	Acquisition of Capital Assets	11	30,000	-	ACA-2(ii)
-	Capital Transfers	12		-	ACA-2(ii)
	Acquisition of Financial Assets	13		-	ACA-2(ii)
1,400,000.00	Capacity Building	14	979,313	384,827	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
2,350,000	**Total Capital Expenditure (G)**		1,688,258	1,605,478	
	Deposit Payments		137,591	28,073	ACA-4
	Advance Payments		3,796,770	3,867,075	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		3,934,361	3,895,148	
	Total Expenditure I = (F+G+H)		62,266,201	62,824,135	
-	**Balance as at 31st December J = (E-I)**		(2,461,968)	(2,045,814)	
	Balance as per the Imprest Adjustment Statement		(2,461,968)	(2,045,814)	ACA-7
	Imprest Balance as at 31st December		-		ACA-3
			(2,461,968)	(2,045,814)	

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3.2

Statement of Financial Position
As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	32,082,576	32,057,012
Financial Assets			
Advance Accounts	ACA-5/5(a)	6,513,213	6,733,759
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		38,595,789.08	38,790,771.00
Net Assets / Equity			
Net Worth to Treasury		6,513,213	6,733,759
Property. Plant & Equipment Reserve		32,082,576	32,057,012
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		38,595,789	38,790,771

Detail Accounting Statements in ACA format Nos. 2 to 7 presented in pages from 07 to 22 and Annexures to accounts presented in pages from 23 to 30 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

Chief Accounting Officer	Accounting Officer	Accountant
Name : K. M. Mahinda Siriwardana	Name : A .P. Kurumbalapitiya	Name : U. P. Wijayahewa
Designation : Secretary to the Treasury, Ministry of Finance, Economic Stabilization & National Policies	Designation : Director General	Designation :Deputy Director
Date : 2?.02.2024	Date : 2?.02.2024	Date : 2?.02.2024

K. M. M. Siriwardana
Secretary to the Treasury and Secretary to the Ministry of Finance, Economic Stabilization and National Policies

A.P. Kurumbalapitiya
Director General
Department of Management Audit
General Treasury
Colombo 01.

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3.3

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2023

	Actual 2023 Rs.	2022 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts		
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	-	-
Imprest Received	2,315,642	2,553,835
Recoveries from Advance	56,552,000	55,734,000
Deposit Received	3,765,270	4,228,042
	137,591	28,073
Total Cash generated from Operations (A)	62,780,502	62,543,920
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	55,520,751	56,057,479
Subsidies & Transfer Payments	724,457	1,003,990
Expenditure incurred on behalf of Other Heads	-	-
Imprest Settlement to Treasury	912,674	-
Advance Payments	3,796,770	3,867,075
Deposit Payments	137,591	28,073
Total Cash disbursed for Operations (B)	61,092,244	60,956,617
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	1,688,258	1,587,303
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Expenditure	1,688,258	1,587,303
Total Cash disbursed for Investing Activities (E)	1,688,258	1,587,303
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(1,688,258)	(1,587,303)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	
Opening Cash Balance as at 01st January	-	
Closing Cash Balance as at 31st December	-	

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3.4

...is of Reporting

Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2023.

Basis of Measurement

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

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

5) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2023.

In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis"

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

3.5 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate	Amount (Rs)	% as per (Rs) Final Revenue Estimate
	Not applicable.				

3.6 Performance of the utilization of allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation utilization as a% of Final Allocation
	Original Allocation	Final Allocation		
Recurrent	64,736	64,736	56,643	87.5%
Capital	2,350	2,350	1,688	72%

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

Rs. ,000

Serial No	Allocation Received from Which Ministry / Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of final Allocation
			Original	Final		
	Not applicable.					

3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per Financial position Report as at 31.12.2023	Yet to be Accounted	Progress reporting as %
9151	Building and Structures	0	0	0	0
9152	Plant & Machinery	32,082	32,082	0	100%
9153	Land	0	0	0	0
9154	Intangible Asset	0	0	0	0
9155	Biological Asset	0	0	0	0
9160	Work in Progress	0	0	0	0
9180	Leased Asset	0	0	0	0

3.9 Auditor General's Report

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. TPD/C/23/31/DMA/FA	ඔබේ අංකය / உமது இல. / Your No.	දිනය / திகதி / Date 2024 මැයි *10* දින

ගණන්දීමේ නිලධාරී

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ශීර්ෂය 324 - කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 324 - කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව කළමනාකරණ විගණන දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී ඉදිරිපත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

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

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි

2

2. මූල්‍ය සමාලෝචනය

2.1 අග්‍රිම කළමනාකරණය

2023 වර්ෂයට රු.65,429,000 ක අග්‍රිම ඉල්ලුම් කිරීමට සැලසුම් කර තිබුණු නමුත් භාණ්ඩාගාරය විසින් දෙපාර්තමේන්තුව වෙත රු.56,562,000 ක අග්‍රිම නිකුත් කර තිබුණි. දෙපාර්තමේන්තුව සැලසුම් කරන ලද අග්‍රිම වටිනාකමින් සියයට 86 ක් පමණක් භාණ්ඩාගාරයෙන් දෙපාර්තමේන්තුවට නිකුත් කර තිබුණි.

2.2 වියදම් කළමනාකරණය

2.2.1 ප්‍රතිපාදන මාරු කිරීම

සමාලෝචිත වර්ෂයේදී පුනරාවර්තන හා මූලධන වැය විෂයන් 06 ක එකතුව රු.16,600,000 ක ප්‍රතිපාදනයෙන් සියයට 4 සිට 46 දක්වා වූ පරාසයකින් ප්‍රතිපාදන අඩු කිරීම ද, වැය විෂයන් 05 ක එකතුව රු.1,800,000 ක ප්‍රතිපාදනයට සියයට 34 සිට 97 දක්වා වූ පරාසයකින් ප්‍රතිපාදන වැඩි කිරීම ද මු.රෙ.66 මාරු කිරීම් මඟින් සිදු කර තිබුණි.

2.2.2 ප්‍රතිපාදන උපයෝජනය

අංක 01/2023 හා 2023 ජනවාරි 27 දිනැති අයවැය චක්‍රලේඛයේ 02(අ) ඡේදය පරිදි 2023 අයවැය ඇස්තමේන්තු වල ඉඩ හැර ඇති වැය විෂයයන් හැර අනෙකුත් සියලුම පුනරාවර්තන වියදම් සඳහා වූ ප්‍රතිපාදනවල එකතුවෙන් සියයට 06 කට සමාන ප්‍රතිපාදන ප්‍රමාණයක් අවම වශයෙන් කපා හැරීමට කටයුතු කළ යුතු විය. දෙපාර්තමේන්තුවේ අදාල වැය විෂයන්ගේ ශුද්ධ ප්‍රතිපාදන එකතුව රු.36,236,000 න් රු.4,732,952 ක් හෙවත් සියයට 13 ක් ඉතිරි කර තිබුණි.

2.3 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

නීතිරීති හා රෙගුලාසිවලට අනුකූල නොවූ අවස්ථා පහත දැක්වේ.

	යොමුව	නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම
(අ)	ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය	
(i)	මු.රෙ.756 වගන්තිය	සමාලෝචිත වර්ෂයේ භාණ්ඩ සමීක්ෂණ වාර්තාව 2024 මාර්තු 31 දිනට පෙර විගණකාධිපති වෙත ඉදිරිපත් කර නොතිබුණි.
(ii)	මු.රෙ.892 වගන්තිය	ඇප තැබීමට අවශ්‍ය නිලධාරීන්ගේ සංශෝධිත වාර්තාවක් සෑම වර්ෂ තුනක් අවසානයේදී පසුව යෙදෙන පෙබරවාරි 15 වැනි දිනට පෙර විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවත්, එසේ ඇප සංශෝධිත නිලධාරීන්ගේ වාර්තාවක් 2024 මාර්තු 25 දින තෙක් ඉදිරිපත් කර නොතිබුණි.
(ආ)	2010 ජූලි 09 දිනැති අංක සී/ඒ/1/1/16/1 දරණ ජනාධිපති ලේකම්ගේ චක්‍රලේඛය	රජයේ නිලධාරියකු විදේශ සංචාරයේ යෙදී ආපසු දිවයිනට පැමිණීමෙන් දින 07 ක් ඇතුළත උක්ත චක්‍රලේඛය (ඊ) ඇමුණුමේ ඇති ආකෘතිය ප්‍රකාරව වාර්තාවක් විදේශ ගමන් අනුමත කරන නිලධාරියා වෙත ලබාදිය යුතු වුවත් 2023 වර්ෂය තුළදී විදේශ සංචාරයන් සඳහා සහභාගී වූ නිලධාරීන් 06 දෙනෙකු චක්‍රලේඛ විධිවිධාන ප්‍රකාරව නියමිත දිනට වාර්තා ඉදිරිපත් කර නොතිබූ බව නිරීක්ෂණය විය.
(ඇ)	2023 නොවැම්බර් 30 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 05/2023 – 7.6 ඡේදය	මුල්‍ය කාර්යසාධන ප්‍රකාශයේ සංශෝධිත අයවැය ප්‍රතිපාදනය තීරුවට අයවැය ප්‍රතිපාදනවලට මු.රෙ. 66 මාරුකිරීම් හා පරිපූරක ප්‍රතිපාදන ගැලපීමෙන් පසු අගය යොදා ගත යුතු වුවද, ඒ අනුව කටයුතු කර නොතිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 කාර්යභාරයන් ඉටුකිරීමේ ප්‍රගතිය

(අ) අංක 2289/43 හා 2022 ජූලි 22 දිනැති ගැසට් පත්‍රයට අනුව භාණ්ඩාගාර නියෝජිතයන් පත්කර ඇති ආයතන සඳහා 2023 වර්ෂය තුළ පැවැත්විය යුතු විගණන හා කළමනාකරණ කමිටු රැස්වීම් ගණන 558 ක් විය. එහෙත් 2023 වර්ෂයේ විගණන හා කළමනාකරණ කමිටු රැස්වීම් 400 ක් පමණක් පවත්වා තිබූ අතර, ඉන් 375 කට දෙපාර්තමේන්තු නිලධාරීන් සහභාගී වී තිබුණි. එය පවත්වා තිබූ මුළු රැස්වීම් ගණනින් සියයට 94 ක් බව නිරීක්ෂණය විය.

(ආ) රාජ්‍ය අංශයේ අක්‍රමිකතා සොයා ගැනීමට දායකවීම සඳහා අවසන් කර ඇති හා පවරා ඇති විමර්ශනවල ප්‍රගතිය සියයට 72 ක මට්ටමක පැවති බව නිරීක්ෂණය විය.

(ඇ) පළාත් පාලන ආයතනවල සහ පළාත් සභාවල අභ්‍යන්තර විගණන ඒකක විධිමත් කිරීම සහ ශක්තිමත් කිරීම සඳහා පළාත් සභා අභ්‍යන්තර විගණන ඒකක සඳහා පුහුණු වැඩමුළු පැවැත්වීමේ ප්‍රගතිය සියයට 76 ක් බව නිරීක්ෂණය විය.

4. මානව සම්පත් කළමනාකරණය

දෙපාර්තමේන්තුවේ අනුමත තනතුරු සංඛ්‍යාව 50 ක් වූ අතර, ඉන් තනතුරු 09 ක් පුරප්පාඩුව පැවතුණි. පුරප්පාඩුවලින් 04 ක් ම ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු විය. එම පුරප්පාඩු තනතුරු පිරවීමට හෝ අනුමත සේවක සංඛ්‍යාව සංශෝධනය කරවා ගැනීමට දෙපාර්තමේන්තුව කටයුතු කර නොතිබුණු බව නිරීක්ෂණය විය.

බී.ඩී. ප්‍රනාන්දු
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති වෙනුවට

6

Chapter 04 - Performance Indicators

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

Serial number	Specific Indicators	True output as a percentage of the desired output		
		100%- 90%	75%-89%	50%- 74%
01	**Capacity Development of Internal Audit Staff** In 2023,13 training programs were planned for chief internal auditors, provincial internal audit directors, internal auditors and staff attached to internal audit divisions of all ministries, special expenditure units, provincial councils, departments, district secretariats, project offices and public enterprises financed by the budget of which, 12 training programs were actually conducted. These included training on basic internal audit principles, internal audit ethics and internal audit standards, important technical issues related to construction projects, taxation, forensic audit, risk assessment and risk management and auditing the computerized payroll program.	**92%**		
02	**Regularize the internal audit process** 1 Update Internal Auditors Database 2 Amended Circular - (Amendment of Chapter No. 06 of DMA - 01/2019 Circular and the Annexures)	**100%** **100%**		
03	**Ensuring smooth functioning of Audit and Management Committees (AMCs) through internal audit activities and strengthening public sector accountability** 1 Appointment of Management Audit Department representatives appointed for Audit and Management Committees (AMC) - (Representatives for 115 institutions which include 29 for Ministries, 43 for Selected Departments, 25 for District Secretariats, 9 for Special Expenditure Units and 9 for Provincial Councils)	**100%**		

	2 Conducting audit and management committee meetings I. Audit and Management Committees were planned for institutions with appointed treasury representatives. (Out of 400 planned meetings, 375 were attended 25 meetings were not attended due to essential duties coinciding on the same day)	**94%**		
04	**Strengthening public sector accountability through the activities of the Committee on Public Accounts (COPA)** In the year 2023, 74 Committee on Public Accounts had been held and this department has participated in all those occasions. In addition, it has contributed to audit reports and sub-committee deliberations on specific issues. The department has coordinated with other departments of the Treasury to provide the necessary reports to be provided to the Committee on Public Accounts by the Treasury, before the scheduled meeting date.	**100%**		
Serial number	**Specific Indicators**	**True output as a percentage of the desired output**		
		100%- 90%	**75%-89%**	**50%- 74%**
05	**Contributing to the detection of irregularities in the public sector** As of December 31st 2023, 32 complaints have been completed with 12 complaints still pending. The number of complaints received in the year 2023 — 44 The number of complaints related to administrative issues — 19 The number of complaints related to financial issues — 11 The number of complaints related to procurement issues — 08 The number of complaints related to other issues — 06			**72%**

06 07	**Monitoring the performance of internal audit units** 1. Performance review meetings Performance reviews of Chief Internal Auditors from 19 institutions were conducted in 2023 to enhance the efficiency, quality and effectiveness of the internal audit activities in ministries, departments, district secretariats and provincial councils. Steps have been taken to strengthen internal audits by addressing issues encountered during audit duties, highlighting areas, requiring attention and outlining necessary action. **Collection of internal Audit reports according to the National Audit Act** (I) As stipulated in Section 40(4) of the National Audit Act No. 19 of 2018, copies of all internal audit reports submitted by the internal auditor must be sent to the Management Audit Department. Accordingly, a data system is maintained by obtaining soft copies of internal audit reports received by this department. Accordingly, the number of internal audit reports received by our department in 2023 is 7096. (II) To study and discuss important observations and recommendations at the AMC, copies of these internal audit reports are provided to the officers of this department who participated in AMCs as treasury representatives. (III) Furthermore, at the end of every quarter, a summary report of the copies of internal audit reports forwarded to the Management Audit Department is submitted to the Director General for his information.	**90%** **100%** **100%** **100%**		
08	**Strengthening the internal audit of foreign funded projects under Ministries** In 2023, as a measure to monitor project internal audit activities, problems affecting project performance in general were identified by participating in 33 project internal audit review committee meetings and observing selected foreign financing project management units. Among those problems, planning weaknesses, resource utilization issues, non-compliance with circulars and guidelines, managerial and technical issues, reduced contribution of related parties and in adequate risk management have also been observed. To further monitor this issue, special investigations were conducted on three (03) major foreign	**95%**		

	financing projects of two (02) selected line ministries, including field monitoring activities. Steps have been taken to inform the relevant authorities on the identified problems and the measures required to resolve them. As a solution to the issues arising from the lack of formal guideline on project management a detailed project management guideline has been drafted with the contribution and concurrence of the relevant department of the treasury and other project related parties.			
09	**Formalization and strengthening of internal audit units in Local Government Institutions and Provincial Councils** 01. Updating the database related to the internal audit units of the provincial councils Actions have been taken to obtain the information related to the internal audit units of all provincial councils by e-mail and update the database. Accordingly, measures have been taken to gather the information of the provincial internal audit directors and the officers of that division, entering it into separate computer folders. 02. Conducting training workshops for internal auditor units of provincial councils In 2023, the internal audit directors of the provincial internal audit departments participated in training programs organized for the chief internal auditors of the central government. The audit officers of the provincial internal audit departments also participated in the training program conducted for the internal audit staff of central government institutions via Zoom technology providing necessary knowledge. 03. Obtaining audit reports by internal audit units of provincial councils All the provincial councils have been informed to forward copies of the related audit reports to this department by e-mail, after conducting audits according to the annual audit plan prepared by the provincial internal audit divisions. Steps have been taken to file the e-mailed audit reports in separate folders.	**90%**	75% 76%	

10	**Coordinating and supervising the internal audit activities of District Secretariats and Divisional Secretariats** 1 Updating the Database of Chief Internal Auditors of District Secretariats 2 Taking actions on issues arise in the Audit and Management Committees of the District Secretariats 3 Preparation of quarterly reports of District Secretariats 4 Obtaining quarterly reports submitted by District Secretariats for evaluation 5 Issuing and revising the internal audit guidelines as and when required	100% 100% 90%	80% 85%	

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

5.1 Relevant respective Sustainable Development Goals identified.

Goal / Objective	Target	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	**50%-74%**	**75%- 100**
Strengthening the means of activation and reviving the local partnership for sustainable development	Providing leadership by this departmental through policy space, action plan and programs for establishing and implementing policies for poverty alleviation and sustainable development	Use of result framework and design tools of the department Indicators • Annual Action Plan • Annual Audit Plan • Annual Performance Report			100% 100% 100%

	Enhancing the local partnership for sustainable development to complement the multilateral partnership to mobilize and share knowledge, expertise, technology and financial resources to assist in achieving the Sustainable Development Goals of the Department of Management Audit	Reporting the progress of development productivity monitoring frameworks of multilaterals to assist in achieving Sustainable Development Goals. Indicators • Number of Audit Management Committees represented by the Department of Management Audit 375 out of 400 committee meetings have been held			94%

5.1 Achievements and Challenges in Achieving the Sustainable Development Goals

5.1.1 Achievements

Representatives of the Management Audit Department participated in 375 out of 400 Audit and Management Committees of Ministries, Departments, District Secretariats, Provincial Councils and Special Expenditure Units and, through this participation, necessary interventions and guidance were made for the productive and efficient use of financial, human and physical resources. It has directly and indirectly contributed to the achievement of Sustainable Development Goals.

5.2.2 Challenges

Challenges include the inability to physically attend some audit and management committees due to the current economic crisis in the country, Additionally there is a lack of understanding among the chief internal auditors and internal auditors and other officials about how their work impacts the achievement of sustainable development goals, is also a challenge to the journey towards achieving sustainable development goals. The shortage of officers and lack of trained support staff also pose obstacles to contribute effectively to the achievement of the Sustainable Development Goals.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	17	13	04
Territory	-	-	-
Secondary	23	20	03
Primary	10	08	02

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

- **Senior :** Even if there are four vacancies, it is not much affected on performance as other officers are covering up their duties

- **Secondary :** Even if there are three vacancies, it is not much affected on performance as other officers are covering up their duties

- **Primary :**

  - **Drivers :** As only two senior officers are using assigned official vehicles and other senior officers are not using their assigned official vehicles for duties, vacancies of drivers have not affected the performance of the Department

6.3 Human Resource Development (Foreign Training Program)

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs.931,172.93)		Nature of the Program (Abroad/ Local)	Output/ Knowledge Gained*
			Local	Foreign		
Seminar on Cross-Border E-Commerce for Sri Lanka	2	2023.08.07-2023.08.20	309,123.90	-	**Abroad**	Knowledge and understanding of e-commerce
Seminar on Enhancing of Young Officials in Development Countries (SIBO)	1	2023.08.16-2023.09.29	154,947.13	-	**Abroad**	Knowledge and understanding of national governance systems in developing countries
Seminar on China's Foreign Aid Projects Complete Sets of Equipment-AIBO	1	2023.10.10-2023.10.23	154,880.50	-	**Abroad**	Experience and knowledge of projects carried out in developing countries under China's Foreign Aid
Seminar on Marine Spatial Planning and Blue Economic Development for Developing Countries	2	2023.11.01-2023.11.14	312,221.40	-	**Abroad**	Knowledge and understanding of how developing countries can use the blue economy for their development purposes and how it can contribute to it

Human Resource Development (Local Training Program)

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs.) 196,000/=		Nature of the Program (Abroad/ Local)	Output/ Knowledge Gained*
			Local	Foreign		
Performance Evaluation and Performance Management-Certificate Course	01	10 days	Rs.15000/=	-	**Local**	Performance Evaluation and Performance Management-Certificate Course
Training Program on Letter Management Information System	01	01 day	Fees are not charged	-	**Local**	Training Program on Letter Management Information System
Course for official language proficiency	02	8 months	Fees are not charged	-	**Local**	Course for official language proficiency
Training Course on Excel	29	01 day	Rs.32000/=	-	**Local**	Training Course on Excel
Public Procurement Procedures	02	02 days	Rs.19000/=	-	**Local**	Public Procurement Procedures
Salary Conversions	01	02 days	Rs.9500/=	-	**Local**	Salary Conversions
Prepare Procurement plan	01	02 days	Rs.9500/=	-	**Local**	Prepare Procurement plan
Role and Responsibilities of Accounts Clerks	02	02 days	Rs.19000/=	-	**Local**	Role and Responsibilities of Accounts Clerks
Diploma in Professional English -2023	01	12 months (02 days per week)	Rs.92000/=	-	**Local**	Diploma in Professional English -2023

Chapter 07 - Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non compliance in future
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance "B"Account of public officers	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Complied		
1.4	Stores Advance Accounts	Not Complied		
1.5	Special Advance Accounts	Not Complied		
1.6	Others			
2	**Maintenance of books and registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 207/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks register has been maintained and updated	Complied		
2.9	Register of losses has been maintained and updated	Complied		

2.10	Commitment register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated	Complied		
03	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Accounts Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	Preparation of annual action plan	Complied		
4.2	Preparation of annual procurement plan	Complied		
4.3	Preparation of internal audit plan	Not Complied	In respect of treasury departments, The internal auditor of the Ministry of Finance prepares the internal audit plan and conducts the audit accordingly	
4.4	The annual estimate has been prepared and submitted to the National Budget Department on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		

6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/l-2019	Not Complied	In respect of treasury departments, the internal auditor of the Ministry of Finance prepares the internal audit plan and conducts the audit accordingly	
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Not Complied	In respect of Treasury Department, the Internal Auditor of the Ministry of Finance prepares an audit plan and conducts audits accordingly	
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Not Complied	This department does not have an internal audit division. However, the ministry internal auditor has performed internal audit activities regarding this department and report to the Auditor General accordingly	
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Not Complied	The internal auditor of the Finance ministry conducts the relevant Audit and Management Committee meetings	
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		

8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016	Not Complied	Even though the Board of Survey was physically completed on the scheduled date and the survey report was also obtained, it was not possible to forward the report to the Auditor General due to the non-completion of the disposal activities according to F.R. 772. At present, actions are being taken to forwarded it to the Auditor General	Since it is practically difficult to carry out the disposal activities before 31st March of the succeeding year, necessary proposals have been submitted for the amendment of the Public Finance Circular.
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Not Complied	Disposal activities are being carried out in connection with the unusable goods identified as per the report No.42.	Since it is practically difficult to carry out the disposal activities before 31st March of the succeeding year, necessary proposals have been submitted for the amendment of the Public Finance Circular.
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and up dated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to eve vehicle accident	Complied		

9.5	The fuel consumption of vehicles has been retested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, certified and submitted for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the years under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities were entered into not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control account for general deposits had been updated and maintained	Complied		

14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprest had been issued not exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books.	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue earned had been made in terms of the regulations	Not Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Complied		
16	**Human Resource Management**			
16.1	The staff had been maintained within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided through website and it has been facilitated to appreciate / allegation to public against the public authority through this website or alternative measures	Complied		

17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	**Preparation of the Human Resource Plan**	.		
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No. 02/ 2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan. Organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

END