Performance Report

2023

Department of Trade and Investment Policy
General Treasury
Ministry of Finance, Economic Stabilization & National Policies

Annual Performance Report for the Year 2023
Department of Trade and Investment Policy
Expenditure Head No 244

Table of Contents

01. Institutional Profile

1.1 Introduction

The main responsibility of the Department of Trade and Investment Policy is formulation and implementation of sustainable tariff policy to facilitate external trade, investment, domestic industries and agriculture for the benefit of Sri Lankan economy and the people.

The Department is also involved with policy issues related to imports and exports regulations, Customs administration, foreign exchange regulations, granting duty waivers / exemptions including concessionary motor vehicle permit schemes and tariff liberalization under the trade agreements.

1.2 Vision, Mission, Goals and Objectives of the Institution

Vision

Ensuring to establish proactive policies in trade and investment for inclusive development of the country.

Mission

Fostering a trade and investment friendly environment to facilitate international economic integration for inclusive development.

Goals

- To maintain a trade promoting and industrial friendly tariff regime
- To maintain the policy on trade facilitation measures to facilitate trade enabled index
- To implement competitive advantage tariff regime under trade agreements
- To implement tax concessions in order to achieve economic and social goals of the Government
- To promote Sri Lanka as preferred FDI destination in the region

Objectives

- To achieve a vibrant tariff regime for trade promotion and industry friendly
- To eliminate tariff restrictions which discourages the investment
- To strengthen the Temporary Importation for Export Processing (TIEP) Scheme
- To strengthen the policy on Bonded Warehouses
- To organize dialogue with relevant stakeholders for preparing a policy for SME sector
- To assist the entrepreneurs providing necessary information through customer friendly database
- To streamline issuance of public officers' concessionary vehicle permits
- To promote free trade agreements based on reciprocal benefits within the asymmetrical nature of island trading economy
- To promote free trade agreements which provide access to the global value chain trading / industries

1.3 Key Functions

1.3.1 Trade Policy Division

Trade Policy Division is responsible for formulation, implementation and revision of Tariff Policy related to trade, industry, agriculture and free trade agreements. It is also responsible for co-ordination of Customs administration including promulgation of Regulations and processing of appeals on Customs and Tariff related issues, implementation of duty concessionary schemes for importation of motor vehicles and disposal of vehicles imported under the various duty concession schemes. This Division has also been assigned with policy coordination related to issuance of Orders and processing appeals under the Foreign Exchange Act, coordination and representation of the SAARC, SAARC Development Fund related matters, and World Trade Organization and policy related to issuance of Regulations and Orders under the Imports and Exports Control Act.

The key functions of this Division can be spelt out as follows;

Trade Policy

i. Management of Automobile Importation Policy
ii. Coordination with Trade related National and International Organizations
iii. Resolving trade related issues represented by the stakeholders
iv. Development of Trade Policy Papers to the Cabinet of Ministers
v. Compilation of responses to Trade Policy related Court Cases
vi. Preparation of Cabinet Memoranda / Observations / Comments on Trade Policy
vii. Preparation and implementation of Trade / Tariff related Budget proposals
viii. Facilitation of promulgation of Regulations under the Customs Ordinance
ix. Facilitation of promulgation of Regulations / Issuance of Orders under Foreign Exchange Act
x. Review of appeals on Customs cases including valuation
xi. Review of Audit reports on Customs Administration
xii. Policy Coordination of TIEP scheme
xiii. Policy Coordination of Bonded Warehouse Facilities
xiv. Policy coordination on rationalization of importation
xv. Review of Appeals under the Foreign Exchange Act
xvi. Review of Appeals under the Imports and Exports Control Act
xvii. Coordination of Bilateral Agreements on Customs Administration
xviii. Coordination of WTO related matters including Trade Facilitation

Tariff Policy

i. Coordination of 19(A) Duty Waivers
ii. Publication of Revenue Protection Order (RPO)
iii. Resolving grievances related to Tariff Anomalies
iv. Management of HS Code National Sub Divisions
v. HS Code compliance and transposition
vi. Analysis of Tariff Policy related Issues and Alternatives
vii. Enforcement of Special Commodity Levy Act
viii. Tariff Policy review and update
ix. Parliamentary Affairs on Tariff Policy
x. Coordination with Tariff related National and International Organizations
xi. Resolving Tariff Policy related issues represented by the stakeholders

xii. Development of Tariff Policy Papers to the Cabinet of Ministers

xiii. Compilation of responses to Tariff Policy related Court Cases

Free Trade Agreements

i. Analysis of Fiscal Policy Implications of Free Trade Agreements

ii. Trade Policy review and update in line with the FTAs of Sri Lanka

iii. Tariff Policy Implementation of:

- India - Sri Lanka Free Trade Agreement (ISFTA)
- Pakistan - Sri Lanka Free Trade Agreement (PSFTA)
- South Asian Free Trade Agreement (SAFTA)
- The Asia Pacific Trade Agreement (APTA)
- Sri Lanka Singapore Free Trade Agreement (SLSFTA)
- Bay of Bengal Initiative for Multi-Sector Technical & Economic Co-operation (BIMSTEC)
- Proposed China Sri Lanka Free Trade Agreement (CSFTA) , and
- Economic and Technical Cooperation Agreement (ETCA)

Special Scheme Projects

i. Scheme for the Public Officers to Import Vehicles under Concessionary Terms

ii. Permits under Public Administration Circular No.22 / 99

iii. Concessionary Scheme for Importation of Motor Vehicles under the Foreign Affairs Ministry Circular No. 210 for the Diplomatic Officers

iv. Disposal of Vehicles imported under the various Duty Concession Schemes

v. Granting Customs duty waivers under the Customs Ordinance

vi. Importation for Export Processing Scheme (TIEP)

vii. Coordination of policy approvals for Customs Bonded Warehouses

viii. SAARC Development Fund including acting as Counterpart Agency of the SDF for Project Implementation

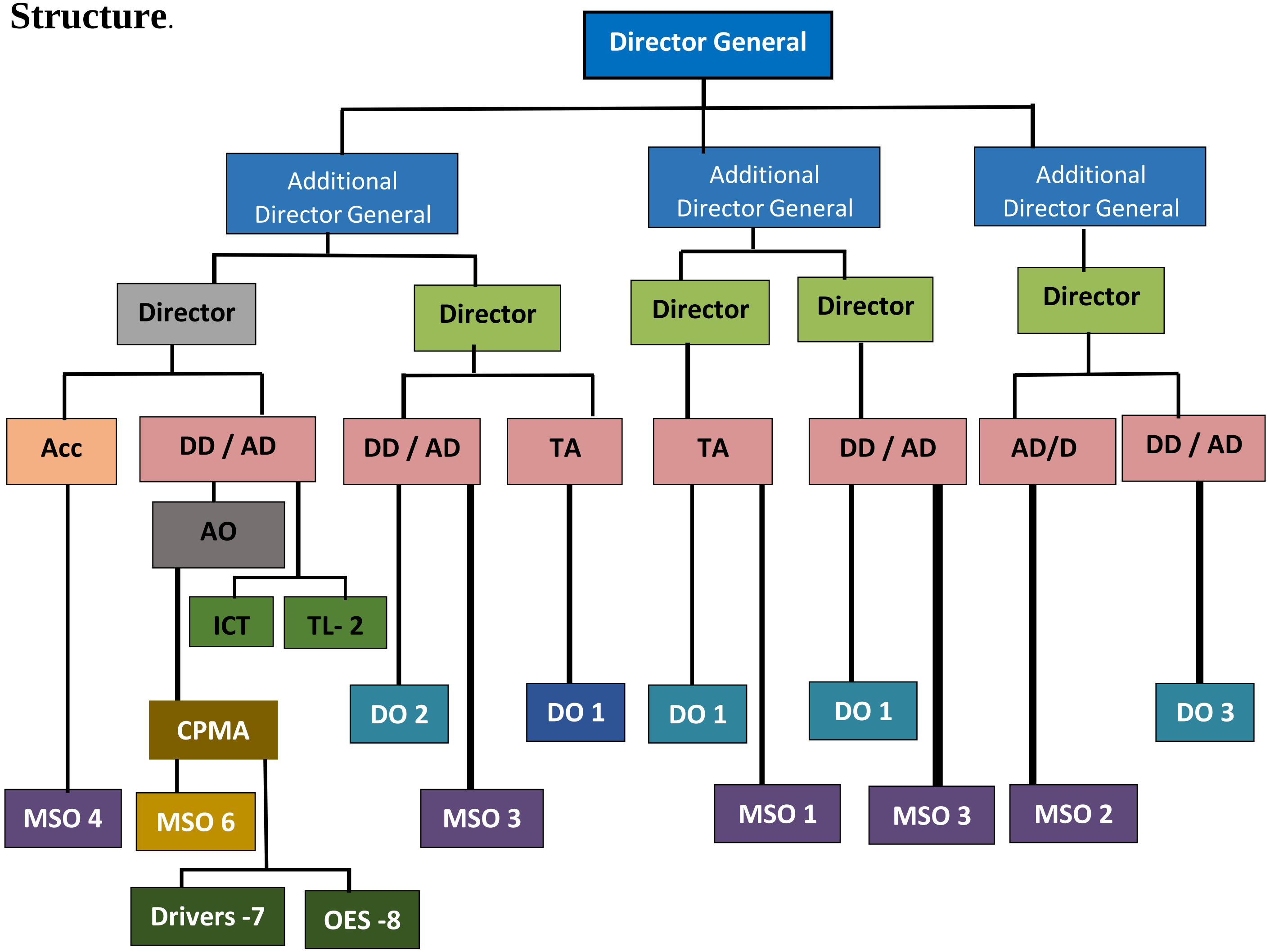
ix. Coordination of policy approvals and appeals of Board of Investment related matters

1.3.2 Administration and Finance Division

Administration and Finance Division is responsible for management of human, assets and financial resources. Placement, capacity development and welfare of the officers within the Department is included in the human resource management. The acquisition, maintenance and keeping the records of physical and financial resources is covered by the Physical and finance resources management.

In addition, development of annual work plan, performance reports, annual financial reports and follow up on Audit issues are also coming under the scope of the Administration and Finance division.

1.4 Organizational Structure.



ACC : Accountant
DD : Deputy Director
AD : Assistant Director
TA : Tariff Analysis
AO : Administrative Officer

ICTO : Information communication & Technology Officer
TL : Translator
DO : Development Officer
CPMO : Chief Public Management Assistant
OES : Office Employee Service

02. Progress and the Future Outlook

2.1 Key Achievements and Challenges

Department of Trade and Investment Policies is one of the Departments of the General Treasury facilitates policy matters related to the tariffs and investment from the perspective of the Ministry of Finance, Economic Stabilization and National Policies.

During the period of fiscal year 2023, the Department under the guidance and directives of the Secretary to the Treasury, Hon. Minister of Finance, Economic Stabilization and National Policies, and Hon. State Ministers of Finance dealt with various measures in line with the initiatives of the Government on the economic stabilization, economic recovery and growth.

Accordingly, as the external reserves of the country has improved gradually as well as in compliance to the policy decision on implementation of Extended Fund Facility Programme, the restrictive measures on importation of goods, imposed from April 2020, have also been continued to be removed step by step in order to support economic stabilization, recovery and growth measures. By end of December 2023, temporary suspension on importation of all temporarily suspended goods, except a total of 304 HS Codes of the HS Chapter 87, was removed. Further Customs surcharge, imposed on importation of non-important and non-urgent goods was also removed effective from December 2023.

As per the proposal, approved in the Budget 2023, the removal of Para-Tariffs namely CESS Levy (Except few HS Codes) in three annual installments basis has been commenced in April 2023 with a revenue neutrality adjustment, where the tariff bands were transformed from 0%, 10% and 15% to 0%, 15% and 20%. The purpose of the elimination of Para-Tariff is to facilitate growth and integration of domestic industries into the regional and global value chain by removal of anti-export biased tariff regime. The World Bank Study estimated that Sri Lanka has missed opportunity to tap its potential untapped export capacity to a value of US$ 10 Bn annually, where it has been resulted due to various macro policy decision and revenue centric tariff policy.

This Department in collaboration with the Sri Lanka Customs implemented the HS 2022 Edition of the World Customs Organization effective from January 2023 with appropriate transposition and update by issuance of the Revenue Protection Order No. 07of 2022 and adoption under the Customs Ordinance as an integral part of the Schedule A of the Customs Ordinance with a view to ensure identification of commodities and facilitate the trade flows.

As per the decision of the Cabinet of Ministers, implementation of the Tariff Liberalization Programme of the Sri Lanka – Singapore Free Trade Agreement was resumed effective from July 2023 in collaboration with the Office for International Trade (Designate) of the Presidential Secretariat.

The Department had also involved with negotiations on the Trade in Goods of the proposed Free Trade Agreement with Thailand, India, and Bangladesh under the guidance of the National Trade Negotiations Committee, appointed by the Cabinet of Ministers in collaboration with officials of the Ministry of Industries, Agriculture, Plantation Industries, Fisheries, Trade and Commerce, Export Development Board, Department of Commerce and the Office for International Trade.

As per the policy decision, this Department has initiated preliminary activities related to implementation of the proposed Trade National Single Window System Project in partnership with key stakeholders as a measure to comply with the WTO Trade Facilitation Agreement and streamline trade related regulatory measures aiming at improved competitiveness. Availability of required resources for implementation of the proposed National Single Window is still a challenging aspect.

With a view to ensure a transparent, consistent, predictable, simplified and facilitative tariff regime and National tariff policy framework is being drafted. Thereby, it is pleased to note that the Department of Trade and Investment Polices completed various tasks, as assigned, in support of the economic stabilization, recovery and growth under the guidance and directions of relevant authorities. This Department is committed to continue tariff policy related facilitative measures in support to economic stabilization and economic growth agenda in 2024.

I take this opportunity to convey our gratitude to the Hon. Minister, Hon. State Ministers of Finance, Secretary to the Treasury, Deputy Secretaries to the Treasury, Director Generals of the Treasury Departments, Director General of Customs, Controller General of Imports and Exports, officials of the related agencies and colleagues in the Department for their guidance, directions advices and supports to complete the above activities.

K.A.Vimalenthirarajah
Director General
Department of Trade and Investment Policy

February 27, 2024

03. OVERALL FINANCIAL PERFOMANCE FOR THE YEAR ENDED 31ST DECEMBER 2023

3.1 Statement of Financial Performance

ACA -F

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

Revised Budget Allocations 2023 Rs.		Note	Actual 2023 Rs.	Actual 2022 Rs.	
-			-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		79,217,400	63,031,000	ACA-3
-	Deposits		416,053	17,275	ACA-4
-	Advance Accounts		4,974,892	4,654,895	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**84,608,345**	**67,703,170**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**84,608,345**	**67,703,170**	
	Remittance to the Treasury (D)		-	49,539	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**84,608,345**	**67,653,631**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
50,655,790	Wages, Salaries & Other Employment Benefits	5	50,587,831	45,917,056	ACA-2(ii)
31,760,210	Other Goods & Services	6	31,476,289	16,675,805	
554,000	Subsidies, Grants and Transfers	7	523,790	717,100	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
82,970,000	**Total Recurrent Expenditure (F)**		**82,587,910**	**63,309,961**	
	Capital Expenditure				
-	Rehabilitation & Improvement of Capital Assets	10	-	-	ACA-2(ii)
900,000	Acquisition of Capital Assets	11	-	88,550	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
100,000	Capacity Building	14	-	55,773	
100,000	Other Capital Expenditure	15	-	-	
1,100,000	**Total Capital Expenditure (G)**		-	**144,323**	
	Deposit Payments		416,053	17,275	ACA-4
	Advance Payments		4,094,212	4,239,406	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**4,510,265**	**4,256,681**	
	Total Expenditure I = (F+G+H)		87,098,175	67,710,965	
	Balance as at 31st December J = (E-I)		(2,489,830)	(57,334)	
	Balance as per the Imprest Adjustment Statement		(2,489,830)	(57,334)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			(2,489,830)	(57,334)	

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3.2 Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	68,649,052	57,509,361
Financial Assets			
Advance Accounts	ACA-5/5(a)	7,307,262	8,187,942
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		75,956,314	65,697,303
Net Assets / Equity			-
Net Worth to Treasury		7,307,262	8,187,942
Property, Plant & Equipment Reserve		68,649,052	57,509,361
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		68,649,052	65,697,303

Detail Accounting Statements in ACA format Nos. 2 to 7 presented in pages from 7 to 24 and Annexures to accounts presented in pages from 25 to 31 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
Name
Designation
Date 23.02.2024
K.M.M. Siriwardana
Secretary to the Treasury and
Secretary to the Ministry of Finance,
Economic Stabilization and National Policies
The Secretariat
Colombo 01.

Accounting Officer
Name :
Designation :
Date : 16.02.2024

Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :
Date : 16/02.2024
W.A. Dimuthu Wijesinghe
Accountant
Department of Trade Investment Policy
General Treasury
Colombo 01

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3.3 Statement of Cash Flows

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	2,540,973	2,686,986
Imprest Received	79,217,400	63,031,000
Recoveries from Advance	5,292,503	5,271,629
Deposit Received	416,053	17,275
Total Cash generated from Operations (A)	**87,466,929**	**71,006,890**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	81,947,920	62,446,834
Subsidies & Transfer Payments	523,790	717,100
Expenditure incurred on behalf of Other Heads	484,954	3,448,186
Imprest Settlement to Treasury	-	49,539
Advance Payments	4,094,212	4,239,406
Deposit Payments	416,053	17,275
Total Cash disbursed for Operations (B)	**87,466,929**	**70,918,340**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	-	**88,550**
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	-	88,550
Total Cash disbursed for Investing Activities (E)	-	**88,550**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	-	**(88,550)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Fianacing 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	-	-

3.4 Financial Notes

Annexure-(i)

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

Expenditure Head No : 244 — **Ministry / Department / District Secretariat : Department of Trade and Investment Policy**
Programme No. & Title : 01 - Operational Activities

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

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	-	-
Over	Rs. 25,000.01	1	447,600
Total		1	447,600

Classification of the cases by nature of Losses.	No.of Cases	Value (Rs.)
1 CAD 9008 Car met with an accident	1	447,600
2	-	-
3	-	-
4	-	-
Total	1	447,600

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

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

Classification of the cases by Nature of Losses	No.of Cases	Value (Rs.)
1	-	-
2	-	-
3	-	-
4	-	-
Total	-	-

Age Analysis per (ii)

Less than five years	No.of Cases	-
	Amount	Rs.
5-10 years	No.of Cases	-
	Amount	Rs.
	No.of Cases	-
Over 10 years	Amount	Rs.

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

* When there are no information with regard to this report, a nil report should be submitted

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 16/02.2024

W.A. Dimuthu Wijesinghe
Accountant
Department of Trade Investment Policy
General Treasury
Colombo 01

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Annexure-(ii)

Statement of Write off from books

Expenditure Head No : 244 Ministry / Department / District Secretariat : **Department of Trade and Investment Policy**

Programme No. & Title :1 - Operational Activities

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value		No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	-	-	-
(ii)	Over Rs. 25,000.01	-	-	-
	Total		-	-

2.00 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1 -	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note - Excluding losses and waivers to be accounted in Annexure(i), only any other losses and waivers under F.R.109 should be included in this format.

* When there are no information with regard to this report, a nil report should be submitted

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Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 16/02.2024

W.A. Dimuthu Wijesinghe
Accountant
Department of Trade Investment Po
General Treasury

Cumulative Commitment/ Liability Report for the Year - 2023

To (244)

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New Table No :SA-92

From

Old Table No :--

Director General, ,
Department of State Accounts, ,

Report Date 2/13/2024 9:21:40 AM

NEW CIGAS 2023 FINAL 2023 REPORTS

General Treasury, Colombo1. .

Nature	Commit_No	Date	To_whom	Vote	Commitment	Commit_bal	L_Date	Liability_amt	Revised_Lia	Paid	Liability_Bal	Reported_By
Govt	P2312/47	31 Dec 2023	Government Printer	244-1-1-0-1409-P	129,778.54	0.00	31 Dec 2023	129,778.54	0.00	0.00	129,778.54	244

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Report Generated by the new CIGAS Web Application--Developed by S.Tharshan -Director, Dept of State Accounts.

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Annexure (iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Name of Ministry / Department / District Secretariat : Department of Trde and Investment Policy
Expenditure Head No. : 244
Programme No. & Title : 01 - Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
Ministry of Finance	Postal and Communication	1	0	1402	11	701,500	-	62,539
Department of Government Printing	Other Service	1	0	1409	11	1,940,333	-	610,524
Total								673,063
2. State Corporations/Statutary Boards	-	-	-	-	-	-		-
Total								-
3. Others (Private Parties)								
Office Employees	Over Time	1	0	1002	11	313,833	-	105,085
Office Employees	Other Allowance	1	0	1003	11	6,767,333	-	471,028
Office Employees	Domestic Travelling	1	0	1101	11	56,333	-	8,900
Office Employee & R.N.M. Advertising	Postal and Communication	1	0	1402	11	701,500	-	73,404
Ultrakleen (Pvt) Ltd	Other Service	1	0	1409	11	1,940,333	-	52,009
Total								710,426
Grand Total								**1,383,489**

Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
Date 16/02.2024

W.A. Dimuthu Wijesinghe
Accountant
Department of Trade Investment Polic
General Treasury
Colombo 01

Annexure-(vii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat : Department of Trade and Investment Policy
Expenditure Head No : 244
Programme No. & Title : 01 Operational Activities

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
-	-	-	-	-

* When there are no information with regard to this report, a nil report should be submitted

....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 16/02.2024

W.A. Dimuthu Wijesinghe
Accountant
Department of Trade Investment Pol
General Treasury

Annexure-(viii)

The Status Report as at 31/12/2023 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head No. : 244

Ministry / Department / District Secretariat : Department of Trade and Investment Policy

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2023 (Rs.)	Balance as Per Cash Book as at 31/12/2023 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2023 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	People's Bank	14100169026611	1,999,580	-	-	December

I hereby certify that the above information is true and correct.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 16/02.2024

W.A. Dimuthu Wijesinghe
Accountant
Department of Trade Investment Pc
General Treasury

3.5 Performance of the Revenue Collection -2023

Rs.000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % of Final Revenue Estimate
-	-	-	-	-	-

3.6 Performance of the Utilization of Allocations -2023

Rs.000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a% of Final Allocation
	Original	Final		
Recurrent	72,570	82,970	82,588	99
Capital	1,100	1,100	-	0

3.7 In terms of F.R.208 Grant of Allocations for Expenditure to this Department as an agent of the other Ministry/Department

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		
01	Department of Treasury Operations	Payment for WP CBH - 0478	484	484	484	100

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 31.12.2022	Balance Per Financial Position Reports as at 31.12.2022	Yet to be Accounted	Reporting Progress as at 31.12.2022
6112	Machinery and Equipment	-	33,051	-	100%

3.9 Auditor General's Report

Refer Annexure

04. PERFORMANCE INDICATORS -2023

No.	Specific Indicators	Actual output as a percentage (%) of the expected output		
		90-100%	75-89%	50-74%
1	Percentage of implementation of ongoing Beleteral, Plurilateral and Multilateral Free Trade Agreements			
1.1	India - Sri Lanka Free Trade Agreement (ISFTA)	√		
1.2	South Asia Free Trade Agreement (SAFTA)	√		
1.3	Pakistan - Sri Lanka Free Trade Agreement(PSFTA)	√		
1.4	Asia Pacific Trade Agreement (APTA)	No any request /issue arisen during this year		
1.5	Sri Lanka - Singapore Free Trade Agreement (SLSFTA)	√		
2	Percentage of facilitation of Proposed Free Trade Agreements			
2.1	Bay of Bengal Initiative for Multi - Sectoral Technical & Economic Co-operation (BIMSTEC)	√		
2.2	Proposed China - Sri Lanka Free Trade Agreement	No any request /issue arisen during this year		
2.3	Proposed Thailand –Sri Lanka Free Trade Agreement	√		
2.4	Proposed Economic and Technology Cooperation Agreement with India (ETCA)			√
2.5	Proposed Bangladesh – Sri Lanka Free Trade Agreement	√		
2.6	Preparation of common Negative List for all proposed FTAs	√		
3	Percentage of review of Tariff Policy for National Development			
3.1	Issuance of Revenue Protection Orders (RPO) Gazette Notifications	√		
3.2	Issuance of SCL Gazette Notifications	√		
3.3	Issuance of Gazette Notifications under the Customs Ordinance (Surcharge)	√		
3.4	Issuance of CESS Gazette Notifications	√		
3.4.1	CESS Related Matters	√		
4	Percentage of Issuance of Export Tariff Guide	√		
5	Issuance of Gazette Notifications under the Import and Export (Control) Act.	√		
6	Percentage of HS code Transposition of 2022 Version	√		
7	Percentage of No. of issues solved Formulation of policies for Boarder / Customs Management	No any request /issue arisen during this year		
8	Percentage of Assisting for implementation of WTO Trade Facilitation Agreement			√

9	Percentage of No. of Address trade and tariff related issues submitted by industries / other organizations (including proposals submitted for annual Budget)			
9.1	Addressing trade and tariff related issues submitted by industries/ other organizations	√		
9.2	Addressing requests related to Imports and Exports Control measures	√		
9.3	Regulation and facilitation of importation received as donation	√		
9.4	Addressing requests related to Board of Investment of Sri	√		
9.5	Hub Regulations	√		
9.6	Sustainable Energy	√		
9.7	Colombo Port City	√		
9.7.1	Issuance of Gazette Notifications under the Colombo Port City Act	√		
9.8	Implementation of National Single window project		√	
10	Percentage of Revision of TIEP scheme	√		
11	Percentage of No. of Facilitation for implementation of Trade Policy related Budget Proposals from the Budget Speech	√		
12	Percentage of Granting Duty Waivers under the provisions of the Customs Ordinance			
12.1	Granting approval for importation of goods for Special Development projects under the Section 19A of the Customs Ordinance	√		
12.2	Granting approval for importation of goods on **re-export** basis for Special Development projects under the Section 22 A of the Customs Ordinance	√		
12.3	Granting Duty Waivers under the Section 19A of the Customs Ordinance for the goods imported for public interest.	√		
12.4	Issuance of Gazette Notifications on duty waivers granted under Section19(A) of Customs Ordinance	√		
13	Percentage of Representing Ministry of Finance in the Bilateral, Plurilateral Joint Trade Committee / Council	No any request /issue arisen during this year		
14	Percentage of implementation of Bonded Warehouses related matters			
14.1	Reviewing of Policy guidelines related to Bonded Warehouses	√		
14.2	Establishment/ re-location / de-bond of Bonded Warehouses (B/W)	√		
15	Percentage of No. of reports submitted to Oversight Committee of Parliament / Public Finance Committee of Parliament			
15.1	Participation to the Parliament Committee / Public Finance Committee of Parliament	√		
15.2	Implementation of recommendations of Presidential commissions	√		
16	Percentage of No. of Preparation of Answers for Parliamentary Questions / Cabinet Observations			
16.1	Preparation of Answers for Parliamentary Questions	√		

16.2	Preparation of observations of the Cabinet Memorandum	√		
17	Percentage of progress completion of the amendment (%) and number of appeals concluded for Facilitating Boarder /Customs Management	√		
18	Percentage of Matters related Foreign Exchange Act No 12 of 2017, Financial Intelligence Unit and other matters related to Central Bank of Sri Lanka	√		
19	Percentage of No. of projects approved and progress review meetings held on Matters related to SAARC Development Fund (SDF)	√		
20	Percentage of Miscellaneous works attend	√		
21	Percentage of No. of approvals granted to Disposal of vehicles imported under the various duty concession schemes	√		
22	Percentage of Issuance of Vehicle Import Permits under Concessionary Terms for the eligible officers of Government Service, Retired officers of Government Service, State Corporations , Statutory Institutions and Governors of Provinces	√		
23	Percentage of Attended to the Right to Information Act No. 12 of 2016	√		
24	Percentage of No. of HR acquired for Vacancies on Human Resource Management	√		
25	Percentage of No.of Maintaining personal files of department staff up to date.	√		
26	Percentage of No. of Procurement completed according to the procurement plan and percentage amount of budget allocation utilization on Procurement.	√		
27	Percentage of No.of Fleet Management	√		
28	Percentage of No of Court Cases attended / Concluded for Court Cases	√		
29	Percentage of implementation of Financial Management policy			
29.1	Planning financial resources	√		
29.2	Recording the transactions	√		
30	Percentage of No. of Audit Queries answered for Answering audit queries related to the Department (General Audit, Management Audit, Internal Audit)	√		
31	Percentage of Availability of inventory items and timely submission of ABS Report for Assets and Inventory management	√		
32	Percentage of No. of interruptions of Maintaining utility services (Telephone, Fuel, Cleaning, Postal)	√		
33	Percentage of No. of Report Preparation of Monthly & Quarterly Progress	√		
34	Percentage of Preparing the Performance Report	√		

05. PERFOMANCE OF THE ACHIEVEING SUSTAINABLE DEVELOPMENT GOALS - 2023

5.1 Sustainable Development Goals -2023

Serial No.	Goal No.	Goal	Targets (Programs Implemented to Achieve the Goal)	Indicators of the achievement	Progress of the Achievement to date		
					0%-49%	50%-74%	75%-100%
1.	**Goal 17**	Strengthen the means of implementation and revitalize the global partnership for sustainable development	Implementation of ongoing Bilateral, Plurilateral and Multilateral Trade Agreements				
1.1			India - Sri Lanka Free Trade Agreement (ISFTA)	No. of RPOs issued			√
				No. of issues resolved			√
1.2			South Asia Free Trade Agreement (SAFTA)	No. of RPOs issued	No any request arisen during this year		
				No. of reports prepared			√
1.4			Pakistan - Sri Lanka Free Trade Agreement (PSFTA)	No. of RPOs issued	No any request arisen during this year		
				No. of policy issues resolved			√
1.4			Asia Pacific Trade Agreement (APTA)	No. of RPOs issued	No any request/ issue arisen during this year		
				No. of policy issues resolved			
1.5			Sri Lanka - Singapore Free Trade Agreement (SLSFTA)	No. of Gazettes issued to implement the TLP			√
2			Facilitation of Proposed Free Trade Agreements				
2.1			Bay of Bengal Initiative for Multi - Sectorial Technical & Economic Co-operation (BIMSTEC)	No. of reports prepared			√
				No. of meetings attended			√
2.2			Proposed China - Sri Lanka Free Trade Agreement	No. of reports prepared	No any request/ issue arisen during this year		
				No. of meetings attended			

2.3			Proposed Thailand –Sri Lanka Free Trade Agreement	No. of reports prepared			√
				No. of meetings attended			√
2.4			Proposed Economic and Technology Cooperation Agreement with India (ETCA)	No. of reports prepared			√
				No. of meetings attended			√
2.5			Proposed Bangladesh – Sri Lanka Free Trade Agreement	No. of reports prepared			√
				No. of meetings attended			√
2.6			Preparation of common Negative list for all proposed FTAs	No. of reports prepared			√
				No. of meetings attended			√
3			Assisting for implementation of WTO Trade Facilitation Agreement	No. of Meetings Attended			√
				No. of Activities implemented		√	
4			Bilateral / Plurilateral Joint Trade Committees	No. of meetings attended	No any request/ issue arisen during this year		
				No. of MOU's received			
				No. of amendments proposed			
5			Implementation of SAARC Development Fund (SDF) activities	No. of letters reports prepared			√
				No. of progress review meetings held			√
6			Formulation of policies for Boarder / Customs Management	No. of amendment made to customs Ordinance	No any request/ issue arisen during this year		
				No.of appeals concluded			

7	**Goal 16**	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Oversight Committee of Parliament / Public Finance Committee of Parliament				
7.1			Participation of Parliament Committee/ Public Finance Committee of parliament	No. of meetings attended			√
				No.of reports prepared			√
7.2			Implementation recommendation of the Presidential commission	No. of meetings attended			√
				No.of reports prepared			√
8			Preparation of Answers for Parliamentary Questions / Cabinet Observations				
8.1			Preparation of Answers for Parliamentary Questions.	No. of questions received			√
				No. of answers for parliamentary question			√
8.2			Preparation of Answers for Parliamentary Questions / Cabinet Observations	No. of Cabinet observations requested			√
				No. of Cabinet observations submitted			√
9			Facilitating Boarder /Customs Management	No. of amendment made to customs Ordinance			√
				No.of appeals concluded			√
10			Facilitate for implementation of Trade Policy related Budget Proposals of the Budget Speech	No. of reports / minutes / letters prepared			√
11	**Goal 16**		Matters related Foreign Exchange Act No 12 of 2017, Financial Intelligence Unit and other matters related to Central Bank of Sri Lanka	No. of amendments made to the FEA			√
				No. of Orders & Regulations issued			√
				No. of Directions issued			√
				No .of. issues facilitated			√

12			Right to Information Act No. 12 of 2016	No. of replied information requests			√
				No. of appeals attended			√
13			Human Resource Management	No. of HR acquired for Vacancies			√
14			Maintaining personal files of Departmental staff up to date	No.of performance appraisal completed			√
				No.of salary increment provided			√
15			Procurement	Percentage of Procurement completed according to the procurement plan			√
				Percentage of budget			√
16			Fleet Management	No.of vehicle repairs during the year			√
				No.of. Audit quarries received			√
17			Court Cases	No. of Cases for which averment submitted			√
				No .of Consultations attented			√
18			Financial Management				
18.1			Planning financial resources	Percentage of allocation utilized			√
				Amount of imprest received			√
				No. of accounts/summaries/ reports prepared on or before the time targets			√
18.2			Recording the transactions	No.of timely submitted monthly accounting summaries			√
				No.of Countrol Accounts and reconciliation			√
19	**Goal 16**		Answering audit queries related to the Department	No. of Audit Queries answered			√

			(General Audit, Management Audit, Internal Audit)				
20			Assets and Inventory management	Availability of inventory items			√
				Timely submission of ABS Report			√
21			Maintaining utility services (Telephone, Fuel, Cleaning, Postal)	No. of interruptions of utility services			√
22	**Goal 16**	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Preparation of Monthly & Quarterly Progress Report	No. of monthly reports prepared			√
				No. of quarterly reports prepared			√
23			Preparing the Performance Report	Timely submitted Performance report			√
24			Miscellaneous	No. of. requests attend			√
25	**Goal 12**	Ensure sustainable consumption and production patterns	Bonded Warehouses related matters				
25.1			Reviewing of policy guidelines related to Bonded Warehouses	No. of requests received			√
				No. of policy guidelines revised			√
25.2			Establishment/ re-location/de-bond of Bonded Warehouses	No. of . approvals granted for revoke establishment/ re-location/de-bond of Bonded Warehouses			√
				No. of policy Compliance approvals granted by the ST for established a Plant in Bomd			√
26			Disposal of vehicles imported under the various duty concession schemes	No.of approvals granted			√
27			Issuance of Vehicle Import Permits under	No. of amendments made to the Circular			√

			Concessionary Terms for the eligible officers of Government Service, State Corporations , Statutory Institutions and Governors of Provinces	No. of issued permits under the Circular No 01/2018			√
				No. of complaints and appeals replied/ attended			√
				No. of permits issued to the Governors	No any request/ issue arisen during this year		
				No. of issued permits under the Circular No 22/99			√
28			Revision of TIEP scheme	No.of meeting conducted			√
				No.of document prepared			√
29	**Goal 12 & Goal 8**	Ensure sustainable consumption and production patterns **&** Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Reviewing of Tariff Policy for National Development				
29.1			Issuance of Revenue Production Orders (RPO) Gazette Notifications	No.of RPO Gazette Notifications issued			√
				No.of Cabinet Memorandum submitted			√
29.2			Issuance of SCL Gazette Notifications	No.of SCL Gazette Notifications issued			√
				No.of Cabinet Memorandum submitted			√
29.3			Issuance of SCL Gazette Notifications under the Customs Ordinance (Surcharge)	No.of RPO Gazette Notifications issued			√
				No.of Cabinet Memorandum submitted			√
29.4			Issuance of CESS Gazette Notifications	No.of CESS Gazette Notifications issued			√
29.4.1			CESS related matters	No.of reports/minutes/letters/ prepared			√
30			HS code Transposition of 2022 Version	No.of document prepared			√
				Completion of HS code Transposition			√
31			Issuance of Export Tariff Guide	No.of meeting conducted			√
				No.of duties published			√

32			Issuance of Gazette Notifications under the Import and Export (Control) Act.	No.of Gazette Notifications issued			√
				No.of Cabinet Memorandum prepared			√
33	**Goal 8**	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Issues submitted by industries/ other organizations				
33.1			Addressing trade and tariff related issues submitted by industries/ other organizations	No. of reports / minutes / letters prepared			√
				No.of issues solved			√
33.2			Addressing request related to Imports and Exports Control matters	No.of matters resolved			√
				No.of regulation imposed			√
33.3			Regulation and facilitation of importation received as donation	No.of donations received			√
33.4			Addressing requests related to Board of Investment of Sri Lanka	No. of reports / minutes / letters prepared			√
				No.of issues solved			√
33.5			Hub regulations	No.of issues resolved			√
				No.of reports/ letters prepared			√
				No.of meeting organized / attended			√
33.6			Sustainable Energy	No. of reports / minutes / letters prepared			√
				No.of issues resolved			√
33.7			Colombo Port City	No. of reports / minutes / letters prepared			√
				No.of issues resolved			√

33.7.1			Issuance of Gazette Notifications under the Colombo port City Act	No.of Gazette Notifications issued / Observations submitted			√
33.8			Implementation of National Single window project	No.of project proposals prepared			√
				No.of meetings held with donor agencies			√
34			Granting Duty Waivers under the provisions of the Customs Ordinance				
34.1			Granting approval for goods for special development projects under the Section 19A of the Customs Ordinance	No. of duty waivers granted			√
34.2			Granting approval for goods on re-export basis for special development projects under the Section 22A of the Customs Ordinance	No. of duty waivers granted			√
				No.of policy decisions taken			√
34.3			Granting Duty waivers under the Section 19A of the Customs Ordinance for the goods imported for public interest.	No. of duty waivers granted			√
34.4			Issuance of Gazette Notifications on duty waivers granted under Section 19A of the Customs Ordinance	No.of Gazette issued			√

06. HUMAN RESOURCES PROFILE

6.1 Cadre Management

Cadre Position as at 31st December 2023

Level	Approved Cadre	Existing Cadre	Vacancies
Senior	17	15	02
Tertiary	04	03	01
Secondary	28	24	04
Primary	15	10	05
Total	64	52	12

6.2 Impact of Human Resource Shortage or Surplus on the Performance of the Institution

The Department of Trade and Investment Policy consists of an approved cadre of 64. Accordingly, the above table shows the staff served in the Department. There had been 12 vacancies in the year 2023 and the Department achieved the expected performance by using the existing cadre productively. The Department had not faced much difficulty in performing the duties due to shortage of staff.

6.3 Human Resources Development

It is important to provide the local and foreign trainings to enhance the employees’ skills, knowledge and positive attitudes towards their duties of the Department and developing the dedicated positive personalities in the Department to achieve the objectives of the organization.

Accordingly, foreign training and local trainings were provided for the staff of the Department.

07. COMPLIANCE REPORT- 2023

No.	Applicable Requirement	Compliance Status (Complied/ Non Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance future
01	**The following Financial statements / accounts have been submitted on due date**			
1.1	Annual Financial Statements	Complied		
1.2	Advance to Public Officers Account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Not Applicable		
1.6	Others	Not Applicable		
02	**Maintenance of books and registers (FR 445)**			
2.1	Fixed assets register has been maintained and updated in terms of the Public Administration Circular No. 267/2018	Complied		
2.2	Personal Emoluments Register/Personal Emoluments Cards has been maintained and updated.	Complied		
2.3	Register of Audit queries has been maintained and updated.	Complied		
2.4	Register of Internal Audit Reports has been maintained and updated.	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date.	Complied		
2.6	Register for cheques and money orders has been maintained and updated.	Complied		
2.7	Inventory register has been maintained and updated.	Complied		
2.8	Stocks Register has been maintained and 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	**Delegations 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 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 The State Accounts Circular No. 171/2004 dated 11.05.2014 in using the Government payroll software Package	Complied		
04	**Preparation of Annual Plans**			
4.1	The annual action plan had been prepared.	Complied		
4.2	The annual procurement plan had been prepared.	Complied		
4.3	The annual Internal Audit plan had been prepared.	Not Applicable		
4.4	The annual estimate has been prepared and submitted to the NBD on due date.	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time.	Complied		
05	**Audit Queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General.	Complied		
06	**Internal Audit**			
6.1	The internal audit plan had been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019.	Not Applicable		
6.2	All the internal audit reports had been replied within one month.	Complied		
6.3	Copies of the all internal audit reports had been submitted to the Management audit Department in terms of sub- section 40(4) of the National Audit Act No.19 0f 2018	Complied		
6.4	All the copies of internal audit reports had been submitted to the Auditor General in terms of Financial Regulation 134(3).	Complied		

07	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee had been held during the year as per the DMA Circular 1- 2019.	Not Applicable		
8	**Asset Management**			
8.1	The information about purchase of asset 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 the Public Finance Circular No. 05/2016.	Complied		
8.4	The excess and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular.	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772.	Complied		
09	**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.	Not Applicable		
9.3	The vehicle log books had been maintained and updated.	Complied		
9.4	The action has been taken in terms of FR 103, 104, 109 and 110 with regard to every vehicle accident.	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied		

9.6	The absolute ownership of the vehicle log books has been transferred after the lease term.	Not Applicable		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or carried forward from previous years had been settled.	Not Applicable		
10.3	The action had been taken regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made in terms of Financial Regulations and those balances had been settled within one month.	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit.	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1).	Complied		
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 register for general deposits had been updated and maintained.	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book has been remitted to TOD at the end of the year under review.	Complied		
14.2	The ad – hoc imprests issued as per F.R 371 settled within one month from the completion of the task.	Complied		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R.371.	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly.	Complied		

15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations.	Not Applicable		
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account.	Not Applicable		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176.	Not Applicable		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre.	Complied		
16.2	All members of the staff have been issued a duty list in writing.	Complied		
16.3	All reports have been submitted to 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 Regulations.	Complied		
17.2	Information about the institution to the public have been provided by website or other alternative measures and facilities are made through the website or by other means to facilitate public to submit appreciations/ allegation about the institutions.	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 No. 05/2008 (1) of the 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	Complied		

	terms of the format in Annexure 02 of public Administration circular No.02/2018 dated 24.01.2018.			
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.	Partly Complied	As per the National Budget Circular.	
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		

Annexure

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. TPD/B/DTIP/02/23/19 ඔබේ අංකය / உமது இல. / Your No. දිනය / திகதி / Date 2024 මැයි 27 දින

ගණන්දීමේ නිලධාරී

වෙළඳ හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුව

ශීර්ෂය - 244 වෙළඳ හා ආයෝජන ප්‍රතිපත්ති 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 - 244 වෙළඳ හා ආයෝජන ප්‍රතිපත්ති 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 වෙළඳ හා ආයෝජන ප්‍රතිපත්ති 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.

වෙළඳ හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට වෙළඳ හා ආයෝජන ප්‍රතිපත්ති 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 වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

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

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

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

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

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

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

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

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

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

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,

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

2. මූල්‍ය සමාලෝචනය

පහත සඳහන් නිරීක්ෂණයන් කෙරේ.

(අ) වැය විෂයයන් 04 ක ඇස්තමේන්තුගත ප්‍රතිපාදන ප්‍රමාණවත් නොවීම නිසා එකතුව රු.4,537,200 ක අමතර ප්‍රතිපාදන ලබාගෙන තිබුණු බව නිරීක්ෂණය විය.

(ආ) වැය විෂයයන් 02 ක ඇස්තමේන්තු ප්‍රතිපාදනයන්ගෙන් එකතුව රු.1,861,210 ක් මු.රෙ. 66 යටතේ වෙනත් වැය විෂයයන්ට මාරු කර තිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 කාර්යභාරයන් ඉටු කිරීමේ ප්‍රගතිය

(අ) **South Asia Free Trade Agreement (SAFTA)**

සාර්ක් කලාපීය රටවල් 8 ක සහභාගීත්වයෙන් පිහිටුවාගෙන ඇති දකුණු ආසියානු නිදහස් වෙළඳ ගිවිසුම (සැෆ්තා / SAFTA) සඳහා ශ්‍රී ලංකාව 2005 වර්ෂයේදී අත්සන් කර තිබුණි. මෙම වෙළඳ ගිවිසුමේ වෙළඳාම ලිහිල්කරණ වැඩසටහනේ දෙවන අදියර අවසාන බාණ්ඩය යටතේ සකස් වී ඇති රේගු සංකේතාංක 50 (සංකේත 8කින් යුත්) සඳහා වර්තමානයේ ක්‍රියාත්මක වන තීරු බදු කපා හැරීම සියයට 7.5 හා සියයට 6 ක ප්‍රමාණය 2018 දෙසැම්බර් මාසය වන විට සියයට 5 දක්වා අඩු කිරීමට යෝජනා වී තිබුණ ද, එය 2023 දෙසැම්බර් 31 දින වන විටත් ඉටු වී නොතිබුණි.

(ආ) **බංගලාදේශය - ශ්‍රී ලංකාව අතර වරණීය වෙළඳ ගිවිසුම (BS-PTA)**

ශ්‍රී ලංකාව හා බංගලාදේශය අතර වරණීය වෙළඳ ගිවිසුමකට එළඹීම සම්බන්ධයෙන් වන සාකච්ඡා ආරම්භ කිරීම සඳහා 2021 ජුනි 14 දින අමාත්‍ය මණ්ඩල අනුමැතිය දී තිබුණි. එම කාර්යයට අදාළව ඉදිරිපත් කර තිබූ දත්ත අනුව 2016 වර්ෂයේ සිට 2020 වර්ෂය දක්වා ශ්‍රී ලංකාව හා බංගලාදේශය අතර වෙළඳාමෙන් යහපත් වෙළඳ ශේෂයන් සහ ඉහළ ආනයන ආවරණ අනුපාතයක් දෙරට අතර වෙළඳාම මඟින් අය කර ගෙන තිබුණි. ඒ අනුව, බංගලාදේශය - ශ්‍රී ලංකාව අතර වරණීය වෙළඳ ගිවිසුම (BS-PTA) අත්සන් කිරීමට අදාළ වැඩ සැලැස්මක් (Work Plan) සඳහා එකඟතාවයකට පැමිණ, දෙරට අතර ගිවිසුම අත්සන් කිරීම 2022 ජනවාරි මසට යෙදී තිබුණ ද, එය 2023 දෙසැම්බර් මස 31 දින වන විටත් අත්සන් කර නොතිබුණි.

(ඇ) **චීන - ශ්‍රී ලංකා නිදහස් වෙළඳ ගිවිසුම**

චීන - ශ්‍රී ලංකා නිදහස් වෙළඳ ගිවිසුම පිළිබඳ එකඟතාවයට එළඹීම සම්බන්ධ සාකච්ඡා 2014 වර්ෂයේ ආරම්භ වී 2017 වර්ෂය දක්වා පවත්වා තිබුණි. පසුව, නැවත 2022 වර්ෂයේදී සාකච්ඡා ආරම්භ කිරීමට අමාත්‍ය මණ්ඩලය තීරණය කර තිබුණු අතර, 2023 දෙසැම්බර් 31 දින වන විටත් සාකච්ඡා මට්ටමෙන් පවතින බව නිරීක්ෂණය විය.

3.2 ප්‍රසම්පාදනයන්

පහත සඳහන් නිරීක්ෂණය කෙරේ.

රාජ්‍ය ආයතන වෙත රාජ්‍ය විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය හඳුන්වා දීම පිළිබඳව වූ 2018 ඔක්තෝබර් 23 දිනැති අංක 05/2018 හා 2019 දෙසැම්බර් 17 දිනැති අංක 08/2019 දරන රාජ්‍ය මුදල් චක්‍රලේඛය ප්‍රකාරව මිල සැඳහුම් ක්‍රමයට විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය භාවිතා කිරීම, සියලු රාජ්‍ය ආයතන විසින් සිදු කළ යුතු බව දක්වා තිබුණි. එසේවුවද, දෙපාර්තමේන්තුව විසින් ඉහත චක්‍රලේඛ ප්‍රකාරව කටයුතු නොකර 2023 වර්ෂයේදී විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය භාවිතා කිරීමෙන් තොරව අවස්ථා 14 ක දී එකතුව රු.941,291 ක් වූ ප්‍රසම්පාදන අයිතමයන් මිල සැඳහුම් ක්‍රමයට සපයාගෙන තිබුණි.

4. මානව සම්පත් කළමනාකරණය

දෙපාර්තමේන්තුවේ අනුමත තනතුරු 64 ක් වූ අතර, 2024 අප්‍රේල් 30 දින වන විට ඉන් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරක් සහ ද්විතියික මට්ටමේ තනතුරු 03ක් තවදුරටත් පුරප්පාඩුව පවතින බව නිරීක්ෂණය විය.

බී.ඕ.ඩී. ප්‍රනාන්දු
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති වෙනුවට