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இலங்கை ஓய்வு
Sri Lanka Pensions

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ஓய்வூதியத் திணைக்களம்
Department of Pensions

2023

වාර්ෂික කාර්ය සාධන වාර්තාව සහ ගිණුම්
வருடாந்த செயற்றிறன் அறிக்கை மற்றும் கணக்குகள்
Annual Performance Report & Accounts

PERFORMANCE REPORT & ACCOUNTS - 2023

Vote- 253

Department of Pensions

Maligawaththa

Colombo 10

Index

01. Profile of the institution

1.1. Introduction

The Department of Pensions, which serves as the leading institution for granting social security benefits to the pensioner's community of the public sector in Sri Lanka, has been established as a Department of grade A under the Ministry of Public Administration in 1970 and it owns a proud history of more than five decades.

The pensions law had been made effective as per Widows' and Orphans' Fund Ordinance No. 01 of 1898, which was introduced on 23 June 1898, even before the country gained its independence. Since then, the General Treasury has shouldered the role of managing the payment of pension of public servants.

Pensions Minute, which has been issued on 05 February 1934 and revised on 05 May 1972 and again revised from time to time, pays the pension to pensioners whilst granting pension entitlement to benefits applying the Widows' and Orphans' Pension Fund Ordinance No. 01 of 1898 and Public Service Provident Fund Ordinance No. 18 of 1942. In the meantime acts and laws such as Widows' and Orphans' Fund Act No. 44 of 1953, Pension Regulations for the teachers in Pirivenas and Assisted Schools , Armed Forces Pension and Gratuity Minute of 1981, Widows' and Orphans' (Armed Forces) Act No. 18 0f 1970 and Local Government Services Pension Schemes are also applied in this regard.

Main role of the Department of Pensions is to regulate all the payments in relation to civil pension, widows, widowers, and orphans' and disabled orphans pension, armed forces pension, and public service provident fund etc.. conforming to the above mentioned legal provisions.

The Department serves through all these methods as the pioneer for the purpose of securing the benefits of the pensioners as well as their heirs, who are the beneficiaries of the pensions scheme and creating a satisfied pensioner in the social and economic aspects beyond the payment of pension. At present the Department makes the payment of pension of the pensioners of over 700,000 in public service and post beneficiaries ensuring the accuracy and transparency at the maximum level.

This report has been prepared with the inclusion of the particulars of the positive part of financial activities and the process for granting entitlement to social security and its management, which performed by the Department of Pensions during the financial year of 2023 conforming to Public Finance Circular No. 02/2020.

1.2. Vision, Mission and Objectives

Vision

A Pensioners' community highly satisfied in economic and social aspects

Mission

Offering legal benefits to pensioner of the Public Services and their beneficiaries, ensuring satisfaction of both recipients as well as service providers at an excellent level intertwining public sector with private sector through applications of modern technology and sustainable management techniques

Objectives

- Monitoring the process for granting pensions benefits of Public Servants in consistent with Pensions Minute, Widowers' and Orphans' Fund Act and Widows' and Orphans' Fund Act and imposing other relevant provisions.
- Granting the pensions of retired public servants in consistent with the legal frameworks, rules and policy decisions pertaining to the pension.
- Payment of monthly pension benefits without interruption and awarding the benefit correctly, which makes once and for all.
- Monitoring Public Service Provident Fund Scheme and awarding benefits.
- Collecting contributions to Widows' and Orphans' Fund on behalf of the Government and collecting and managing other revenues.
- Management of the pension of Three Armed Forces and post benefits.
- Payment of compensation pension and allowances to the members of Three Armed Forces and the Police who become disable or demise whilst in active service.
- Assisting to formulate policies on modern social security systems by way of studying the global trends on social security.
- To be accountable for the preparation of annual budget and its progress.
- Holding the National Pensioners' Day celebration.

1.3. Main Functions

The role of the Department of Pensions is performed through four processes.

1.3.1 Awarding pension and other benefits

I. **Granting pension entitlement to public and judicial service officers**
Granting pension and gratuity to public servants, judicial service officers, pirivena teachers, teachers of private schools and officers included in schedule 'q' as per the provisions of the Pensions Minute.

II. **Granting pension entitlement to the members of Armed Forces**
Granting pension entitlement and gratuity to the officers of three Armed Forces, and other ranks, granting entitlement to compensation salary, and allowances, disability pension, fixed monthly allowances and allowances of dependants.

III. **Granting entitlement to widows' and orphans' pension or widowers' and orphans' pension**
Commencing the payment of widows' or widowers' and orphans' pension after the death of a civil employee, judicial officer and member of armed forces or pensioner, granting entitlement to death gratuity to the public servants die whilst in service, granting entitlement to orphans' and disabled pension.

IV. **Granting entitlement to the benefits of Public Services Provident Fund**
Payment of benefits at the end of service to those who hold non pensionable appointments in public service.

1.3.2. Regulating payments

Regulating accurately the functions i.e. monthly payments such as pension, widows' widowers' and orphans and disabled pension, payment of benefits of public service provident fund, returning the contributions of widows' and orphans' fund, payment of pension gratuity, payment of death gratuity, preparation of service gratuity and civil service gratuity of the officers of armed forces, who leave the service without having the entitlement to the pension, payment of special compensation, payment of widows' and orphans' pension, payment of pension of the retired officers living abroad.

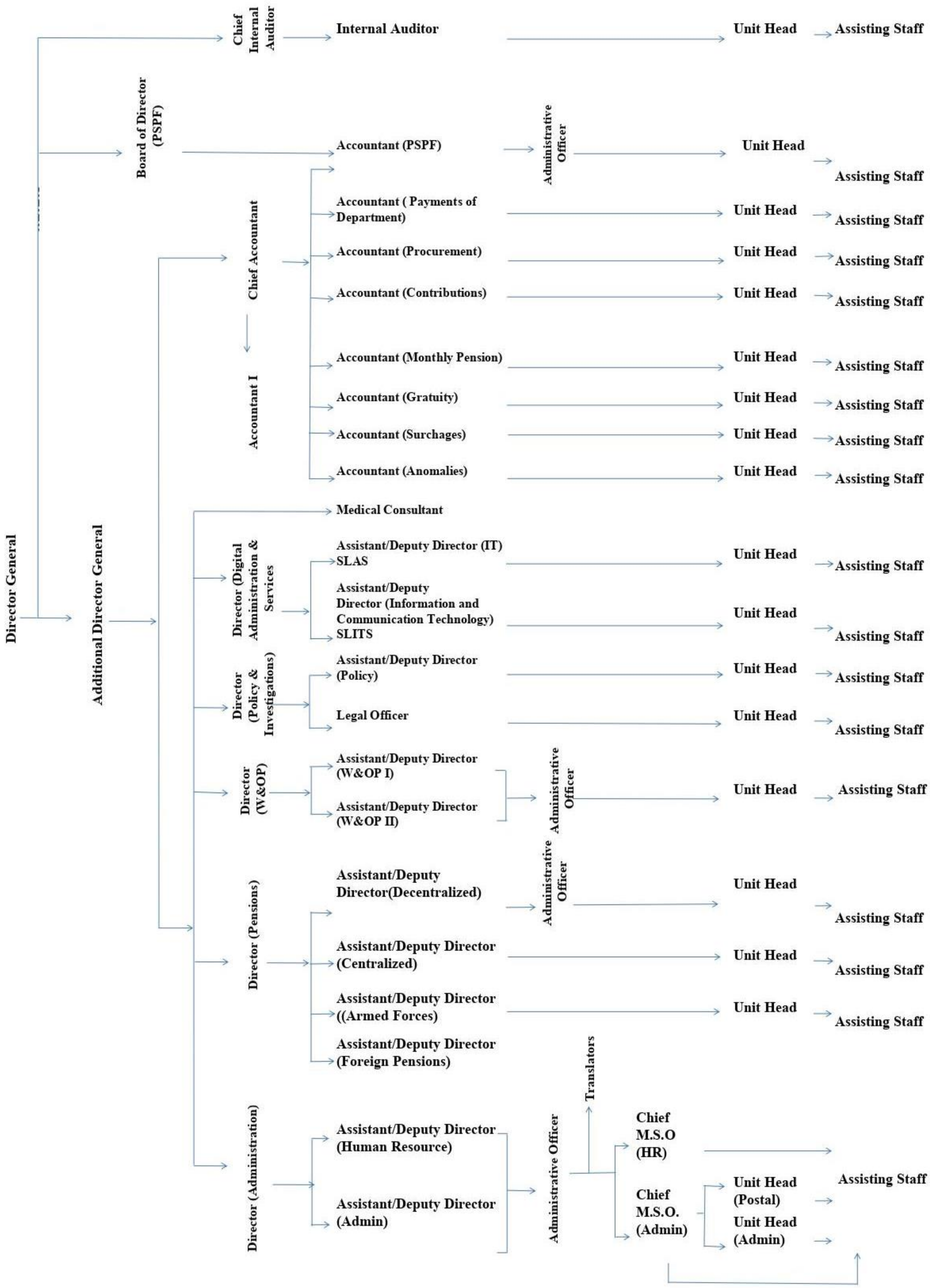
1.3.3. Regulating the receipts

Regulating the receipts of contributions to widows' widowers' and orphans' fund in relation to the social security of central government, provincial councils and local government institutions, receipts of contributions to local government services pension fund, receipts of public service provident fund, receipts of contributions to teachers' widows' and orphans' fund, building rent and the income from holiday resorts.

1.3.4. Development Approach

Assisting to take policy decisions aiming at the achievement of the sustainable development goals and the policy framework of the government, making continuous studies on social security policies, granting special benefits to the recipients of the Department of Pensions namely the senior citizens obtaining assistance from public and private institutions, and developing continuously human and physical resources in order to achieve the goals of the government.

1.4. Organization Chart



Approved cadre of the Department of Pensions as at 31.12.2023

Nature of the post	Post	Service applicable	Salary scheme	Total number of approved posts	Existing cadre	Number of posts fallen vacant
Senior Level	Director General of Pension	SLAS (Special)	SL-3-2016	1	1	0
	Addl. Director General of Pensions	SLAS (Special)	SL-3-2016	1	1	0
	Medical Officer (On Contract Basis)	Primary Grade	SL-2-2016	1	0	1
	Director of Pension	SLAS (Class I)	SL-1-2016	5	5	0
	Chief Accountant	SLAcS(Class I)	SL-1-2016	1	1	0
	Chief Internal Auditor	SLAcS(Class I)	SL-1-2016	1	0	1*
	Deputy Director/ Assistant Director	SLAS(Class II or III)	SL-1-2016	10	10	0
	Accountant	SLAcS(Class I)	SL-1-2016	1	1	0
	Accountant	SLAcS(Class II or III)	SL-1-2016	9	7	2
	Deputy Director/ Assistant Director	SLITS(Class II or III)	SL-1-2016	1	1	0
	Legal Officer	Dept	SL-1-2016	1	1	0
	Computer Software Developer (On contract basis)	Dept		3	0	3
				35	**28**	**07**
Tertiary Level	Administrative Officer	PMAS (Supra)	MN-7-2016	4	3	1
	Translator Sin- Eng - 01 Sin-Tam - 01	TS	MN-6-2016	2	2	0**
	Information and Communication Technology Officer	SLICTS	MN-6-2016	5	3	2
				11	**8**	**3**
Secondary Level	Technical Officer	SLTS	MN-3-2016	1	0	1
	Budget Assistant	RS	MN-4-2016	1	0	1
	Pension Officer	Dept.	MN-4-2016	186	185	1***
	Development Officer	DOS	MN-4-2016	598	584	14
	Management Services Officer	MSO	MN-2-2016	190	165	25
	Information and Communication Technology Assistant	SLICTS	MT-1-2016	5	4	1
	Document Assistant	Dept.	MN-1-2016	119	118	1***
	Help Desk Operator	Dept.		2	0	2
				1,102	**1,056**	**46**
Primary Level	Bungalow Keeper	Dept.	PL-1-2016	2	1	1
	Chief /Garden Labourer	Dept.	PL-2-2016	4	3	1
	Driver	DS	PL-3-2016	12	10	2
	Electrician	Dept.	PL-3-2016	1	0	1
	Karyala Karya Sahayaka	OES	PL-1-2016	78	66	12
				97	**80**	**17**
Total				**1,245**	**1,172**	**73**

* An officer has been attached to the post of Chief Internal Auditor on contract basis

** Translators engaged in service - Eng-Tamil 01, Sin - Eng- Vacant

*** Pension Officers and Document Assistants are not recruited again

1.5. Main Divisions of the Department

1. Administration Division
2. Decentralized Pension Division
3. Centralized Pension Division
4. Sathkara Piyasa
5. Policy and Investigation Division
6. Armed Services Pension Division
7. Foreign Pension Division
8. Widows' and Orphans' Pension Division
9. Accounts Division
10. Monthly Payment Division
11. Gratuity Payment Division
12. Anomalies Division
13. Widows' and Orphans' Contribution Management Division
14. Supply Division
15. Excess Payments Recovery Division
16. Public Services Provident Fund
17. Legal Division
18. Internal Audit Division
19. Information Technology Division
20. Media Division
21. Tappal Division
22. 1970 – Hot line

02. Progress and Future Vision

Special Projects

- **Payment of pension benefits to the increased number of pensioners due to the revision made to the age of compulsory retirement**

The age of compulsory retirement of all the public officers except the officers, whose age of compulsory retirement has been determined either by the Constitution or any other law, has been extended up to 65 years to be effective from 01.01.2022. However, as per the Cabinet Decision No. 22/1403/605/014 dated 12.09.2022 the age of compulsory retirement has been reduced again up to the age of 60 years. It was effective from 01.01.2023. Accordingly, payments have been made to 39,539 new pensioners and further 1102 applications were approved for the payment.

- **Enhancing data systems in order to facilitate the method for granting entitlement to pension**

- Opportunity has been given by Pension Circular No. 05/2023 to submit applications of the members of Three Armed Forces for revision of their pension through online system from 01.01.2024.
- In terms of the Pension Circular No 09/2015 (Revision V) dated 01.12.2023, action has been taken to make the dependents of the officers, who demise whilst in service after obtaining permanent and pensionable appointments after 01.01.2016, entitled to the death gratuity.
- In terms of the Pension Circular No. 01/2009 (Revision II) dated 01.12.2023, opportunity has been given to submit reports of the medical boars required to determine the disability pension directly through the Divisional Secretariat.
- Identifying the modifications to be made to the data system and introducing a new data system as a remedial measure to the existing issues when action is taken as per Pension Circular No. 03/2020.
- Issuance of the Revised Pension Circular No.03/2008 (I) revising the Pension Circular No. 03/2008 with correct guidance for the interest system and the interest rate recovered in the payment of contributions to widows’ and orphans’ pensions fund.

- **Obtaining life certificate of the retired officer serving in maritime services**

In terms of the Pension Instruction Letter No. 02/2023 dated 27.02.2023, persons serving in maritime security services or naval ships after retiring from public service can submit their life certificate to a Divisional Secretariat before leaving the country or they can submit the life certificate, which is certified either by the foreign mission of Sri Lanka of the country of landing or Merchant Shipping Secretariat to the Divisional Secretaries.

- **Taking action to isssue new Pensioners' Identity**

Action has been taken to issue the identity card, which is issued by the Department of Pensions to the officers retire from public service for their identity, with a new appearance and accordingly the issuance of this new identity card was commenced on 10.04.2023 and it is issued now at the time of activating the pension.
New pensioners identity card is issued after obtaining their finger marks and getting their identity verified at the interview conduceted at Sathkaraka Piyasa with the particulars included online in the data system of the Department.

Issuing new Pensioner's Identity Card

- Interviews for the pensioners ,which were so far conducted only for the officers retired under decentralized system, and the issuance of pensioners' identity card have been extended to the officers retire under centralized system.

- **Registration under widows' / widowes' and orphans' pensions scheme**

Membership numbers for Widows'/ Widowers' and Orphans pension scheme have been issued to 62,539 applications out of the applications received for registering in the scheme in year 2023.

- **Payment of gratuity**

Gratuvity has been paid to 55,091 pensioners during the year 2023 and Rs. 64 billion has been utilized for the purpose.

- **Conducting internal audit quieries**

With a view to minimize the issues, frauds and malpractices in the data system for the payment of pension, internal audit queries have been conducted in year 2023. Accordingly, Divisional Secretariats of Harispaththuwa and Thamankaduwa have been inspected and in the meantime data systems for the payment of pension of 24 Divisional Secretariats have been examined. Further files of more than 12.5 million have been checked and 7 special investigations have also been made. 3 Departmental audits have been conducted and 268 audit activities have been carried out on various matters depending on the service requirements.

- **Holding National Pensioners' Day**

National Pensioners' Day is celebrated at grand level on 08 October every year to mark the service rendered by the pensioners' community of Sri Lanka and accordingly action has been taken to hold a medical camp at the premises of Holiday Resort of Pensioners at Wedamulla, Kelaniya under the patronage of Hon. Dinesh Gunawardana, Prime Minister, and Minister of Public Administration, Home Affairs, Provincial Councils and Local Government concurrently to the National Pensioners' Day of 2023.

- **Conducting training programmes**

  - Arrangements have been made to conduct online training programmes on the payment process of pension for the benefit of the officers in charge of the subject serving in government offices connected to the Department of Pensions and the officers serving in District and Divisional Secretariats attached to the Department of pensions. Under this process, 14 training programmes have been conducted and 5,127 officers have participated in such programmes.
  - Training programmes on establishments activities and file management, introduction of the new version of excel on file management have been conducted for the officers of the Department and 05 training programmes have been conducted on capacity building for the benefit of Drivers and O.E.S. 181 officers have participated in such training programmes. Further, opportunities have been given to the officers of the Department to participate in 20 training programmes depending on the requirement of the subject.
  - Action has been taken during year 2023 to conduct 22 training programmes on the payment of pension at various government institutions engaging the officers of the Department as Resource Persons.

- Action has been taken to make the officers of Naval and Maritime Academy, Trincomalee aware of the method of granting pension benefits to the officers of Three Armed Forces and their dependents to on 02.06.2023 and 14.12.2023, who came to the Department on a field trip and further another training programme has also been conducted for the benefit of police officers regarding the method of calculating the revised pension.

Conducting the programme for officers of Naval and Maritime Academy

Circulars issued in year 2023

	Date of issuance	Circular No	Description
01	05.01.2023	01/2023	Implementing 'Buhuman' Insurance plan for the protection of retired senior citizens
02	23.02.2023	01/2019 (Revision VI)	Adjusting pension as per Public Administration Circular No. 03/2016 and budget proposals 2019
03	27.03.2023	02/2023	Reemployment of retired public officers
04	01.06.2023	03/2008 (Revision I)	Recovery of Widows' /widowers' and orphans' pension scheme
05	06.06.2023	02/2023 (Revision I)	Reemployment of retired public officers
06	09.06.2023	06/2022 (Revision I)	Instructions for the recovery of contributions to the widows'/ widowers' and orphans pension from the officers who leave the country for foreign employment as per Public Administration Circular No 14/2022
07	07.11.2023	03/2023	Payment of pension for year 2024
08	17.11.2023	04/2023	Implementing 'Buhuman' Insurance plan for the protection of retired senior citizens
09	01.12.2023	01/2009 (Revision II)	Payment of disabled and orphans pension
10	01.12.2023	09/2015 (Revision V)	Granting entitlement to death gratuity to the dependents of the officers demise whilst serving public service after 01.01.2016 receiving permanent and pensionable posts of public service
11	27.12.2023	05/2023	Making revisions of the pensions of Tree Armed Forces through online system
12	28.12.2023	03/2021 (Revision I)	Granting concessions to the dependents of the members of Three Armed Forces and Special Task Force and Sri Lanka Police, who died during the war period
13	29.12.2023	06/2023	Introducing remittance management system relevant to widows/ widowers and orphans pension fund of the officers obtaining leave without pay as per Public Administration Circular No. 14/2022 and other relevant revisions

Letters of instructions issued during year 2023

	Date of issuance	No of the letter of instruction	Description
01	03.01.2023	01/2023	Referring the request of the officers of the Department of Pensions for no pay leave to be spent within and outside the country as per Public Administration Circular No. 14/2022, 14/2022 (I) and 14/2022 (II)
02	23.02.2023	07/2022 (Revision II)	Life Certificates of pensioners- 2023
03	27.02.2023	02/2023	Payment of pension and allowances to the pensioners of public service , who serve in naval vessels and marine security service
04	11.04.2023	03/2023	Remaining at office on Mondays, on which the public day falls
05	18.04.2023	04/2023	Updating the particulars of officers in combined service through MISCO system
06	04.05.2023	05/2023	Grievances of officers attached to District and Divisional Secretariats and guidelines for such officers to get their services performed from the Administration Divisions of the Department of Pensions
07	17.05.2023	06/2023	Printing new pensioners' identity card
08	01.06.2023	07/2022 (Revision III)	Life Certificates of Pensioners-2023
09	27.09.2023	01/2023 (Revision I)	Referring the request of the officers of the Department of Pensions for no pay leave to be spent within and outside the country as per Public Administration Circular No. 14/2022 and revisions made to the same
10	16.10.2023	02/2020 (Revision I)	Refraining from providing particulars of pensioners to outside parties
11	30.11.2023	07/2023	Life Certificates of Pensioners-2024

- **Payment of Pension**
  - **Number of civil and Armed Forces Widows' and Orphans' pensions paid monthly**

Month	Sivil		Armed Forces		W& OP		Total	
	No of pensioners	Amount (Rs. Mn)	No of pensioners	Amount (Rs. Mn)	No of pensioners	Amount (Rs. Mn)	No of pensioners	Amount (Rs. Mn)
January	367,041	13,573	124,592	5,476	184,989	5,030	676,622	24,079
February	367,094	13,739	124,792	5,529	185,401	5,182	677,287	24,450
March	368,231	14,032	125,443	5,609	185,731	5,215	679,405	24,856
April	371,507	14,605	126,572	5,775	186,201	5,251	684,280	25,631
May	371,468	14,069	126,771	5,603	186,037	5,161	684,276	24,833
June	373,285	14,783	127,310	5,770	186,227	5,228	686,822	25,781
July	373,081	14,670	127,074	5,748	184,734	5,226	684,889	25,644
August	375,174	14,890	127,738	5,817	185,538	5,278	688,450	25,985
September	377,518	15,035	128,553	5,874	186,321	5,258	692,392	26,167
October	379,639	15,158	129,330	5,926	186,757	5,278	695,726	26,362
November	382,251	15,531	130,574	6,139	187,153	5,328	699,978	26,998
December	385,205	15,513	131,739	6,199	187,851	5,376	704,795	27,088
Total		**175,598**		**69,465**		**62,811**		**307,874**

- **Annual expenditure for the payment of pension**

Year	Expenditure (Rs.000)
2018	194,494,730
2019	238,689,183
2020	257,833,481
2021	269,827,125
2022	309,066,783
2023	372,364,441

- **Number of the new pensioners, who were activated (January-December)**

Month	Civil		W&OP		Armed Forces		Total	
	No of pensioners	Amount (Rs.)	No of pensioners	Amount (Rs.)	No of pensioners	Amount (Rs.)	No of pensioners	Amount (Rs.)
January	1172	202,841,321	391	112,207,069	458	72,439,380	2,021	387,487,770
February	1469	346,633,219	1249	273,560,799	573	119,567,882	3,291	739,761,899
March	2138	556,145,157	1074	278,138,019	639	138,505,395	3,851	972,788,571
April	3847	1,029,673,406	1100	263,035,736	1076	251,467,275	6,023	1,544,176,417
May	1100	335,784,371	724	179,888,386	332	76,555,834	2,156	592,228,591
June	2955	1,009,517,055	985	246,939,620	674	188,465,465	4,614	1,444,922,140
July	2480	848,413,916	934	268,814,215	605	173,594,974	4,019	1,290,823,104
August	2717	935,486,185	1066	257,242,716	682	185,675,481	4,465	1,378,404,382
September	2738	940,919,429	968	233,574,735	583	146,072,658	4,289	1,320,566,822
October	2796	952,385,480	906	240,741,853	717	188,339,326	4,419	1,381,466,658
November	3505	1,184,316,974	1053	253,705,909	1253	338,047,777	5,811	1,776,070,660
December	3807	1,034,635,370	1260	315,442,554	1223	311,755,639	6,290	1,661,833,563
Total	**30,724**	**9,376,751,883**	**11,710**	**2,923,291,610**	**8,815**	**2,190,487,085**	**51,249**	**14,490,530,578**

- **Number of the pensioners, who were activated up to December 2023 (Civil and Armed Forces)**

Year	Month	Number of officers, whose date of retirement falled on or before 31.12.2022		Number of officers, whose date of retirement falled from 01.01.2023		Total
		Civil	Armed Forces	Civil	Armed Forces	
2023	January	1,172	458	0	0	**1,630**
	February	1,341	315	128	258	**2,042**
	March	1,900	236	238	403	**2,777**
	April	3,094	366	753	710	**4,923**
	May	750	86	350	246	**1,432**
	June	2,004	181	951	493	**3,629**
	July	1,380	125	1,100	480	**3,085**
	August	1,250	87	1,467	595	**3,399**
	September	803	65	1,935	518	**3,321**
	October	695	38	2,101	679	**3,513**
	November	755	81	2750	1172	**4,758**
	December	672	113	3135	1110	**5,030**
Total		**15,816**	**2,151**	**14,908**	**6,664**	**39,539**

- **Number of the pensioners on district basis - December 2023**

District	No of pensioners	Amount (Rs)	Deductions	Amount (Rs)
Gampaha	90130	3,373,847,970.96	36,069,173.94	3,337,778,797.02
Colombo	89700	3,516,348,641.51	30,950,003.67	3,485,398,637.84
Kurunegala	68669	2,721,115,523.57	23,668,557.91	2,697,446,965.66
Kandy	61603	2,398,063,957.40	25,473,657.64	2,372,590,299.76
Kalutara	45830	1,724,970,297.59	18,550,287.79	1,706,420,009.80
Anuradhapura	39938	1,560,243,924.97	27,331,136.13	1,532,912,788.84
Galle	39794	1,528,042,856.77	18,460,668.14	1,509,582,188.63
Kegalle	34149	1,321,641,591.78	15,415,946.36	1,306,225,645.42
Badulla	28926	1,110,221,342.22	17,695,761.74	1,092,525,580.48
Matara	28897	1,112,674,233.26	10,253,964.76	1,102,420,268.50
Rathnapura	24238	927,539,865.37	10,155,331.89	917,384,533.48
Mathale	18942	730,430,560.76	7,722,245.29	722,708,315.47
Hambantota	17740	695,370,267.28	11,721,300.53	683,648,966.75
Puttalam	16098	603,410,108.26	6,936,228.30	596,473,879.96
Jaffna	15385	570,554,986.21	2,587,562.01	567,967,424.20
Ampara	14535	575,814,203.66	7,765,693.96	568,048,509.70
Monaragala	12645	465,668,978.94	6,829,599.26	458,839,379.68
Polonnaruwa	12395	452,915,980.20	4,927,123.09	447,988,857.11
Nuwaraeliya	11905	442,242,662.42	3,889,388.93	438,353,273.49
Batticoloa	9087	354,223,236.18	3,088,012.83	351,135,223.35
Trincomalee	8862	347,539,247.26	2,856,246.72	344,683,000.54
Foreign	7924	269,643,139.25	4,907,662.46	264,735,476.79
Vavuniya	3112	124,021,885.61	883,324.44	123,138,561.17
Mannar	1747	68,559,986.89	2,428,368.68	66,131,618.21
Kilinochchi	1298	44,133,573.50	252,481.02	43,881,092.48
Mullativu	1246	49,200,893.08	359,648.05	48,841,245.03
Total	**704,795**	**27,088,439,914.90**	**301,179,375.54**	**26,787,260,539.36**

- **Payment of gratuity (January-December)**

Month	No of pensioners	Amount (Rs)
January	792	823,797,016
February	2,805	2,929,627,986
March	1,384	1,213,063,038
April	1,857	2,021,760,844
May	8,717	9,433,890,321
June	2,911	3,821,687,012
July	2,014	2,068,580,979
August	6,116	8,074,466,601
September	5,542	6,245,224,768
October	3,858	4,238,610,859
November	6,379	7,700,173,045
December	12,716	15,886,263,127
Total	**55,091**	**64,467,145,597**

- **Recoveries to Agrahara Insurance Fund (January-December)**

Month	Total no.of pensioners	Amount (Rs)
January	112,897	23,194,600
February	113,954	23,953,400
March	115,946	25,151,800
April	119,901	27,217,600
May	120,801	25,167,200
June	123,621	28,213,000
July	125,580	27,838,200
August	128,221	28,853,200
September	130,995	29,241,200
October	133,707	29,936,000
November	137,056	31,274,400
December	140,684	32,372,400
Total		**332,413,000**

- **Number of the pensioners who were paid the monthly allowance of Rs. 5000 (January-December)**

Month	No of pensioners	Total Amount (Rs)
January	579,416	2,893,008,542
February	579,216	2,891,993,363
March	580,917	2,900,434,792
April	585,030	2,920,968,792
May	585,168	2,921,618,031
June	587,331	2,932,425,833
July	587,263	2,932,156,720
August	590,310	2,947,382,688
September	593,543	2,963,532,083
October	596,242	2,977,032,916
November	600,028	2,995,942,500
December	604,076	3,016,174,654
Total		**35,292,670,913**

- **Pension anomalies and revisions (January- December)**

Month	Number	Amount (Rs)
January	767	86,327,301
February	882	103,236,835
March	708	87,984,158
April	771	94,930,182
May	585	69,997,100
June	974	120,134,087
July	885	117,721,971
August	971	137,094,363
September	950	145,240,473
October	853	127,677,983
November	1,149	176,302,457
December	962	144,365,904
Total	**10,457**	**1,411,012,815**

- **Refunding the contributions made to Widows' and orphans' pensions fund (January-December)**

Month	Number of persons paid
January	173
February	104
March	175
April	115
May	216
June	282
July	325
August	262
September	398
October	248
November	271
December	565
Total	**3,134**

- **Payment of compensation salary and allowances to the members of three Armed Forces and Police, who were died or became disabled whilst in active service - Up to December 2023**

Institute	Amount	From January to December 2023
		Amount paid Rs. Mn.
Army	34,377	35,903
Navy	1,486	1,504
Air Force	487	448
Police	1,692	1,971
Payment of fixed allowances	2,825	1,191
Payment of the allowance of Rs.5000.00	36,696	2,081
Total	**40,867**	**43,098**

- **Payment of the benefit of widows' and orphans' pension fund**

Month	Payment of widows' and orphans' pension	Payment of death gratuity
January	360	75
February	1159	186
March	970	139
April	865	127
May	631	95
June	864	58
July	820	47
August	951	56
September	885	98
October	805	156
November	914	165
December	1155	99
Total	**10,379**	**1,301**

- **Pensions and revisions added to centralized data system from armed services division**

Type of Pension	Amount paid (Army/ Navy/ Air Force)
Payment of service pension (less than 10/12 years)	324
Revisions -Armed services	2,750
Payment of disability pension	13
Revisions (On completion of 55 years)	1,139
Death gratuity	239
Service gratuity	2,169
Allowances for dependents	548
Disability pension	03
Fixed allowances	1,426
Special compensation	106
Reinstate services	107
Total	**8,822**

- **Number of the pensioners abroad, who were paid their pension**

Month	No of pensioners	Amount paid (Rs)
January	6904	236,388,881
February	7108	243,172,272
March	7345	264,412,764
April	7611	288,620,743
May	7820	274,589,109
June	7997	283,512,746
July	7043	235,731,300
August	7285	260,723,341
September	7473	259,454,321
October	7641	259,126,413
November	7788	271,407,656
December	7924	269,643,139
Total		**3,146,782,684.77**

- **Salaries and other administrative expenses**

Year	Amount (Rs.000)
2018	30,909,246
2019	34,262,885
2020	38,107,393
2021	38,591,300
2022	41,003,000
2023	43,968,727

- **Receipts and payments of Public Services Provident Fund (January-December)**

Month	Receipt (Rs)	Payment (Rs.)
January	82,101,138	48,735,878
February	45,596,936	62,541,961
March	68,444,192	75,692,173
April	54,581,886	69,444,047
May	59,353,411	93,582,571
June	62,410,924	71,639,024
July	76,718,174	31,923,305
August	70,683,511	54,086,436
September	67,533,544	53,764,053
October	64,178,089	56,497,738
November	69,797,098	49,581,654
December	70,873,575	53,026,451
Total	**792,272,478**	**720,515,290**

- **Number of the members, who joined newly with Public Services Provident Fund and who left the fund (January - December)**

Month	No of the members joined newly with the fund	No of the members left the fund
January	2053	514
February	943	439
March	910	545
April	660	437
May	1036	513
June	950	558
July	968	377
August	684	433
September	950	326
October	361	307
November	492	331
December	317	335
Total	**10,324**	**5,115**

- **Recovered contributions to Widows/ widowers' pensions fund (January-December)**

Description	Collected income (Rs. Mn)
Central Government	22,713
Provincial Councils	13,545
Teachers' widows'and orphans'pensions fund	445
Total	**36,703**

- **Amount recovered to the widows'/widowers'and orphans pension fund from the officers who obtained no pay leave to be spent within and outside the Island under Public Administration Circular No. 14/2022**

Month	Amount (Rs)
January	2,018,779
February	2,692,710
March	4,089,821
April	4,009,494
May	5,789,768
June	5,741,763
July	7,005,858
August	9,661,219
September	8,522,581
October	11,870,790
November	11,275,132
December	13,096,689
Total	**85,774,604**

- **Particulars of the works completed - Legal Division**

Types of files and letters	Amount	No of observations made	No of participants to the consultations	Amount to be completed
Complaints of human rights	265	265	-	-
Summons on human rights	52	52	-	-
Complaints- Ombudsman’s	180	180	-	-
Other letters	70	70	-	-
Cases at the Supreme Court	04	04	04	-
Cases at Appeal Court	09	09	09	-
Cases at Provincial High Courts	01	01	-	-
Files sent for instructions from the Department of Attorney general	03	-	-	-
Agreements signed with institutions	10	-	-	-
Total	**594**	**594**	**13**	-

- **Report of the tasks, which were performed during year 2023 - Policy Division**

NO	Activity	Number of replied letters & reports referred
01	Granting approval to make the service period of employees under casual, substitute, temporary, contract, relief basis and graduate trainees, trainees, and three armed forces applicable for the purpose of calculating the pension.	398
02	preparation and submission of observations/ recommendation reports to the Parliamentary Committees	
	i) Referring reports of recommendations pertaining to the petitions submitted to Public Petition Committees.	26
	ii) Preparation and submission of answers for questions submitted by Parliament for oral answers	09
	iii) Preparation of reports containing observations/ recommendations to the proposals made by Hon. Members of Parliament to Ministerial Advisory Committees.	09
	iv) Taking action on the maters referred by the Sectorial Supervisory Committee on an open and responsible government and submission of relevant recommendations	12
03	Conducting discussions with Pensioners' Associations on their issues.	01

- **Earning income to the Government**

An amount of Rs. 35,782,061.12 and Rs. 4,789,060.00 have been earned respectively for the period from January to December from the buildings belonging to the Department of Pensions and given to other parties on rental and from holiday resorts as the income for the Government.

- **Steps taken to enhance the capacity and welfare of the officers of the Department**

With a view to enhance the health condition of the officers of the Department, action has been taken to conduct a health clinic with the assistance of Hemas Hospitals Limited.

- In the meantime, with the intention to create an environment with officers, who are interested in art and literature as an alternative to the monotony of office life and further to create more convenient and pleasant environment for the performance of duties, action has been taken to hold Friday Forum programme in this year also. Various other programmes have also been held monthly concurrently to this programme.

- Further, arrangements have been made by the Sports Association of the Department to hold a cricket tournament and Carrom competition with the aim of enhancing the cooperation, skills and talents of the officers.

Carrom and cricket tournaments

- The Welfare Association of the Department has made arrangements to hold Sinhala Tamil New Year Festival at the premises of the Department giving priority to our traditional folk games with the aim of making a change in the busy office life.

Physical Improvements

- With the expectation of obtaining a more productive service from the officers of the Department, the office premises has been modified with modern facilities in order to assure a convenient environment to the officers. Accordingly, Centralized Division, which was functioning in a limited area, has been reestablished in the first floor.

- Further, facilities of the Holiday Resort at Wedamulla, Kelaniya governed under the Department of Pensions are being improved.

Challenges

- As a result of submitting pension applications received online by the officers in charge of the subject of pension, it has to reject nearly 35% from the applications. Therefore action has been taken to make the officers aware constantly by way of conducting training programmes on the subject of pension.
- Since a definite decision has not been taken regarding the pension system to be applied for the employees, who are given appointments after 01.01.2016 to the public service, a problematic situation is observed in the payment of benefits to such group. Further the expenditure for the payment of pensions is continuously escalating whilst the financial provisions are declining. Under such circumstance, introduction of a contributory pension scheme.
- No definite answer has been found for the issue of granting pension right to the officers, who were given permanent appointments as per Public Administration Circular No 25/2014 and have gone beyond the age of 45 years by the date of appointment.

Future path of the Department of Pensions

- Formalizing further the payment process of the foreign pension by way of making new revisions to Pension Circular No. 01/2018 and identifying the timely requirements and changes.

- Implementing the strategies, which are required to formalize the new data system to be introduced for the payment of pensions to the pensioners staying abroad, through the Information Technology Division.
- Introducing online systems for the revision of the pension in armed forces, payment of death gratuity, and payment of service gratuity and payments to heirs
- Introducing online system for registration in Public Services Provident Fund, and management of contributions and claims.
- Implementing pilot project for amalgamating internal modules in the pension management system.
- Concluding activities pertaining to make the Muliti Duty Development Assistants and officers under graduate programme contributors of the widows' and orphans' pension scheme by the end of the second quarter of 2024.
- Combining the activities pertaining to grant entitlements to the benefits of widows' and orphans' widowers' and orphans' pension scheme, which are connected to the data system for granting membership of the W&OP system.
- With a view to ensure an easy access to the general public for information on the service delivered by the W&OP division, publishing necessary forms, legal provisions etc in the website of the Department.
- Preparation of Chat Bot to ensure automatic replies for the inquires made constantly by the recipients and other stakeholders.
- Designing an information technology system to manage the factors such as registration of recipients, who come on the public day or visit the inquiry counter, and the position of the service provided and application at the time of providing service.
- Having taken into consideration the receipt of income to the Department of Pensions, introducing a new business plan for the holiday resorts at Wedamulla and Ramboda.

A. Jagath D. Dias
Director General
Department of Pensions
Colombo 10.

A. Jagath D. Dias
Director General of Pensions

03. Financial Performance for the year ended 31.12.2023

3.1. Statement of Financial Performance

ACA - F

Statement of Financial Performance
For the Period ended 31st December 2023

Budget 2023		Note	Actual 2023	Actual 2022	
-	**Revenue Receipts**				
-	Income Tax	1	-		ACA -1
-	Tax on Domestic Goods & Services	2	-		
-	Tax on International Trade	3	-		
38,000,000,000	Non Tax Revenue & Others	4	36,258,424,820	37,415,664,245	
38,000,000,000	**Total Revenue Receipts (A)**		**36,258,424,820**	**37,415,664,245**	
	Non Revenue Receipts				
	Treasury Imprests		365,816,860,000	302,307,630,000	ACA - 3
	Deposits		65,687,256	9,643,665	ACA - 4
	Advance Accounts		63,208,428	51,367,788	ACA - 5
	Other Main Ledger Receipts		89,136,644,228	77,562,836,883	
	Total Non Revenue Receipts (B)		**455,082,399,912**	**379,931,478,336**	
	Total Revenue Receipts & Non Revenue Receipts (C= A + B)		**491,340,824,732**	**417,347,142,581**	
	Remittance to the Treasury (D)		-		
	Net Revenue Receipts & Non Revenue Receipts (E= C - D)		**491,340,824,732**	**417,347,142,581**	
	Less: Expenditure				
	Recurrent Expenditure				
783,650,000	Wages, Salaries & Other Employment Benefits	5	714,460,372	659,693,409	ACA - 2(II)
115,480,000	Other Goods & Services	6	105,699,705	74,735,469	
417,764,870,000	Subsidies, Grants and Transfers	7	415,471,260,072	349,319,177,983	
-	Interest Payments	8	-		
-	Other Recurrent Expenditure	9	-		
418,664,000,000	**Total Recurrent Expenditure (F)**		**416,291,420,149**	**350,053,606,861**	
	Capital Expenditure				
12,170,000	Rehabilitation & Improvement of Capital Assets	10	10,346,529	3,462,553	
5,710,000	Acquisition of Capital Assets	11	5,628,664	5,216,133	
	Capital Transfers	12		-	2(II)
	Acquisition of Financial Assets	13		-	
1,690,000	Capacity Building	14	1,689,229	1,544,314	
36,430,000	Other Capital Expenditure	15	24,083,934	5,953,783	
56,000,000	**Total Capital Expenditure (G)**		**41,748,356**	**16,176,783**	
	Deposit Payments		34,926,964	4,847,290	ACA - 4
	Advance Payments		53,825,902	49,735,330	ACA - 5
	Other Main Ledger Payments(8098+8186)		88,698,414,289	77,181,532,737	
	Total Main Ledger Expenditure (H)		88,787,167,155	77,236,115,357	
418,720,000,000	**Total Expenditure I = (F+G+H)**		505,120,335,660	427,305,899,001	
	Balance as at 31st December J = (E-I)		**(13,779,510,928)**	**(9,958,756,420)**	
	Balance as per the imprest reconciliation statement		**(13,779,510,928)**	**(9,958,756,420)**	ACA - 7
	Imprest Balance as at 31st December		0	0	ACA - 3

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	2,072,529,173	2,030,033,484
Financial Assets			
Advance Accounts	ACA - 5	161,964,558	171,347,085
Cash & Cash Equivalents	ACA - 3		0
Total Assets		2,234,493,731	2,201,380,569
Net Assets / Equity			
Net Worth to Treasury		91,610,403	131,753,222
Property, Plant & Equipment Reserve		2,072,529,173	2,030,033,484
Rent and Work Advance Reserves	ACA - 5 (b)		
Current Liabilities			
Deposits Accounts	ACA - 4	70,354,155	39,593,863
Unsettled Imprest Balance	ACA - 3	0	0
Total Liabilities		2,234,493,731	2,201,380,569

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 01 to 27 and Notes to accounts presented in pages from 28 to 49 and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to 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	Chief Accountant
Name :	Name :	Name :
Designation :	Designation :	
Date : 26/02/2024	Date : 26/02/2024	Date : 26/02/2024
Pradeep Yasarathna	A. Jagath D. Dias	A.D.T.N. ABEYSINGHE
Secretary	Director General	Chief Accountant
Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, Colombo 07.	Department of Pensions	Department of Pensions
	Colombo 10.	Maligawatta, Colombo 10.

2

3.3. Cash Flow Statement

ACA - C

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

	Actual	
	2022 Rs.	**2021 Rs.**
Cash Flows from Operating Activities		
Total Tax Receipts		-
Fees, Fines, Penalties and Licenses		
Profit		-
Non Revenue Receipts	14,180,495,021	14,573,141,817
Revenue Collected on behalf of Other Revenue Heads	90,231,950,991	78,676,740,119
Imprest Received	365,816,860,000	302,307,630,000
Recoveries from Advance	62,901,458	48,007,977
Deposit Received	65,687,256	9,643,666
Total Cash generated from Operations (A)	**470,357,894,726**	**395,615,163,579**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	821,976,366	728,881,759
Subsidies & Transfer Payments	371,429,179,877	307,973,210,939
Expenditure incurred on behalf of Other Heads	97,989,765,963	86,844,022,307
Imprest Settlement to Treasury		-
Advance Payments	52,455,143	48,453,496
Deposit Payments	34,926,964	4,847,290
Total Cash disbursed for Operations (B)	**470,328,304,313**	**395,599,415,791**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**29,590,413**	**15,747,788**
Cash Flows from Investing Activities		
Interest		
Dividends		
Divestiture Proceeds & Sale of Physical Assets		
Recoveries from On Lending		
Total Cash generated from Investing Activities (D)		
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investments	29,590,413	15,747,788
Total Cash disbursed for Investing Activities (e)	29,590,413	15,747,788
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(29,590,413)	(15,747,788)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	**0.00**	**0.00**
Cash Flows from Fianacing Activities		
Local Borrowings		
Foreign Borrowings	0.00	
Grants Received	0.00	
	0.00	
Total Cash generated from Financing Activities (h)	**0.00**	
		0.00
Less - Cash disbursed for:		
Repayment of Local Borrowings		
Repayment of Foreign Borrowings		
Total Cash disbursed for Financing Activities (i)	**0.00**	
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	**0.00**	
	0.00	**0.00**
Net Movement in Cash (k) = (g) -(j)	**0.00**	
Opening Cash Balance as at 01st January		**0.00**
Closing Cash Balance as at 31st December	**0.00**	**0.00**

3.4. Notes to Financial Statements

Notes to Financial Statements

Basis of Reporting

1) Reporting Period

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

2) Basis of Measurement

The Financial Statements have been prepared on historical cost and historical cost of some assets have been revalued.Preparation of accounts are made based upon the modified cash basis, unless otherwise specified.

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

3) Recognition of Revenue

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

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

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

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

5) Property, Plant and Equipment Reserve

This revaluation reserve account is the corresponding account of PP&E.

6) Cash and Cash Equivalents

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

3.5. Performance in the collection of revenue

Rs. ,000

Revenue Code	Descriprtion of the revenue code	Revenue Estimate		Collected Revenue	
		Iniatial Estimate	Final Estimate	Amount (Rs)	As a percentage of the final estimate
	Contributions to social protection				
2004.1	Central Government	24,000,000	24,000,000	22,713,034	94.63%
2004.2	Provincial Councils	14,000,000	14,000,000	13,545,390	96.75%
8186	Teachers' widows' and orphans' pensions fund	280,000	280,000	444,597	158.78%
2002.01.01	Revenue from rental	35,830	35,830	30,264	84.46%
	Local government fund				
-	Local Government Services Widowers'and Orphans; Pensions Fund	-	-	-	-
-	Widows' and Orphams' Pensions Fund	-	-	-	-
-	Local Government Services Pensions Fund	-	-	77,966	-

3.6. Performance in the utilization of the provisions made

Rs. ,000

Type of Provision	Provisions Made		Actual Expenditure	Utilized provisions as a percentage of the final provisions
	Initial Provision	Final Provision		
Recurrent	418,664,000	418,664,000	416,291,420	99%
Capital	56,000	56,000	41,748	74.55%

3.7. Provisions granted to this Department/ District Secretariat/Provincial Council as a representative of other Ministries/ Departments as per F.R. 208

Rs. , 000

Serial No	Department/Ministry, from which provisions granted	Objective of the provisions	Provisions		Actual expenditure	Utilized provisions as a percentage of the final provisions
			Initial provision	Final provisions		
01	Ministry of Public Administration, Home Affairs, Provicial Councils and Local Government	For the payment of salary and allowance for new officers	30	30	30	100%
02	Department of Treasury Operations	Gratuity loan installments and payment of interest	9,298,085	9,298,085	9,298,085	100%

3.8. Performance of the reporting of non financial assets

Rs. , 000

Asset Code	Description of the code	Balance as at 31.12.2023 as per the report of the board of survey	Balance as at 31.12.2023 as per the statement of financial position	To be accounted in due course	Reporting the progress as a percentage
9151	Buildings and materials	The final report of the Board of survey is being prepared as at 31.12.2023	581,259	-	-
9152	Machinery		281,065	-	-
9153	Lands		1,198,405	-	-
9154	Intangible assets	-	-	-	-
9155	Biological assets	-	-	-	-
9160	Works in progress	-	-	-	-
9180	Assets issued on lease	-	11,800	-	-

3.9. Local Government Services Pensions Fund Accounts

Local Government Services Pension Fund
Income and Expenditure account for the year ended 31.12.2023

Expenses	Note	Amount (Rs.) 2022	Amount (Rs.) 2023	Income	Note	Amount (Rs.) 2022	Amount (Rs.) 2023
Countribution to Pension	01	91,670,744.83	77,965,864.78	Account of countributions of the inst	03	64,599,826.40	61,263,986.51
				Deficit - accumulated Transfers to the fund		27,070,918.43	16,701,878.27
		91,670,744.83	77,965,864.78			91,670,744.83	77,965,864.78

Local Government Services Pension Fund
Blance Sheet as at 31.12.2023

Liabilities	Noote	Amount (Rs.) 2022	Amount (Rs.) 2023	Assets	Note	Amount (Rs.) 2020	Amount (Rs.) 2021
Accumulated fund	02	1,116,585,966.63	1,088,746,653.11	Countributions receivable	03	1,090,156,001.16	1,073,077,382.44
Add Surplus/deficit		(27,070,918.43)	(16,701,878.27)				
		1,089,515,048.20	1,072,044,774.84			1,090,156,001.16	1,073,077,382.44
Countribution received in advance	03	640,952.96	1,032,607.60				
		1,090,156,001.16	1,073,077,382.44			1,090,156,001.16	1,073,077,382.44

Local Government Services Pension Fund
Cash flow statement for the year ended 31.12.2023

(Value Rs)

Operational Activities	2022		Note No.	2023	
Receipt of contributions	91,670,744.83		01	77,965,864.78	
Other credits				-	
Pension contribution	(91,670,744.83)		01	(77,965,864.78)	
Net cash flow generated from operational activities					
Investment activities					
Net cash flow generated from investment activities					
Net cash flow generated during the year					
Cash and cash equivalents as at 01.01. 2023					
Balance at bank					
		-			-
Cash and cash equivalents as at 31.12. 2023					
Balance at bank					
		-			-

3.10. Revenue Accounts of the Democratic Socialist Republic of Sri Lanka for the year ended 31.12.2023 (Provincial Councils and Central Government

ඩී.ජී.එස්.ඒ - ආදායම-1 / அ.க.ப.ந அரசிறை-1 /DGSA-Revenue-1

2023 දෙසැම්බර් 31 දිනට අවසන් වර්ෂය සඳහා ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආදායම් ගිණුම

2023 திசம்பர் 31 ல் முடிவடைந்த ஆண்டிற்கான இலங்கை சனநாயக சோசலிசக்குடியரசு அரசாங்கத்தின் அரசிறை கணக்குகளின் பொழிப்பு

Summary of the Revenue Accounts for the Government of the Democratic Socialist Republic of Sri Lanka

for the year ended 31st December 2023

ආදායම් ගණන්දීමේ නිලධාරී அரசிறை கணக்கீட்டு உத்தியோகத்தர் **Revenue Accounting Officer :**	විශ්‍රාම වැටුප් අධ්‍යක්ෂ ජනරාල් ஓய்வூதியப் பணிப்பாளர் நாயகம் Director General of Pensions		වියදම් ශීර්ෂ අංකය செலவின தலைப்பு இல: **Expenditure Head No.**	253	
ආදායම් සංකේතය அரசிறை குறியீடு Revenue Code	ආදායම් සංකේත විස්තරය அரசிறை குறியீடு விவரணம் Description of Revenue Code	2023 මූලික ආදායම් ඇස්තමේන්තුව மூல அரசிறை மதிப்பீடு 2023 Original Revenue Estimate 2023	2023 සංශෝධිත ආදායම් ඇස්තමේන්තුව திருத்திய அரசிறை மதிப்பீடு 2023 Revised Revenue Estimate 2023	2023 රැස්කරන ලද මුළු ශුද්ධ ආදායම (දළ ආදායම- ආදායම් ආපසු ගෙවීම) சேகரிக்கப்பட்ட மொத்த தேசிய அரசிறை (அரசிறை மீளளிப்புகளை கழித்து) மொத்த அரசிறை 2023 Collected Total Net Revenue (Gross Revenue less Revenue Refunds) 2023	2022 රැස්කරන ලද මුළු ශු.ආදායම (දළ ආදායම-ආදායම් ආපසු ගෙවීම) சேகரிக்கப்பட்ட மொத்த தேசிய அரசிறை (அரசிறை மீளளிப்புகளை கழித்து) மொத்த அரசிறை 2022 Collected Total Net Revenue (Gross Revenue less Revenue Refunds) 2022
		රු./ ரூபா/Rs.	රු./ ரூபா/Rs.	රු./ ரூபா/Rs.	රු./ ரூபா/Rs.
20.04.01.00	සමාජ සංරක්ෂණ දායක මුදල් මධ්‍යම රජය சமூக பாதுகாப்புப் பங்களிப்பு பணம் மத்திய அரசு Social Security Contributions Central Government	24,000,000,000	24,000,000,000	22,713,034,278	23,872,352,903
	එකතුව/ மொத்தம்/ Total	24,000,000,000	24,000,000,000	22,713,034,278	23,872,352,903

මෙම සාරාංශ ප්‍රකාශයෙහි සඳහන් සියළුම සංඛ්‍යා, පවත්වාගෙන යනු ලබන ගිණුම් පොත්වල සඳහන් සංඛ්‍යා සමග එකඟවන බවත්, ඒවා භාණ්ඩාගාරයේ ගිණුම් පොත් සමග සසඳා ලද බවත් සහතික කරමි.

இக்கணக்குகளில் காணப்படும் புள்ளி விபரங்கள் வைத்திருக்கப்படும் கணக்குப் புத்தகங்களிலுள்ள புள்ளி விபரங்களுடன் ஒத்திருக்கின்றன வெனவும் இப்புள்ளி விபரங்கள் திறைசேரிக் கணக்குப் புத்தக தரவுகளுடன் ஒத்துப் போகின்றது என்றும் அத்தாட்சிப்படுத்தப்படுகின்றது.

Certify that the figures appear in this Summary Statement are in agreement with the figures in Account Books maintained and all these figures have been reconciled with the figures in the Treasury Books.

ඒ. ඩී. ඊ. එන්. අබේසිංහ
ප්‍රධාන ගණකාධිකාරී
විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව,
මාලිගාවත්ත,
කොළඹ 10.

ජී. ජී. ඩී. ධයස්
අධ්‍යක්ෂ ජනරාල්
විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව
කොළඹ 10.

දිනය / திகதி / Date: 20.02.24

ප්‍රධාන ගණකාධිකාරී/මුදල් අංශයේ ප්‍රධානී නම සහ අත්සන
பிரதான கணக்காளரின்/நிதிப்பகுதியின் தலைவருடைய கையொப்பமும் பெயரும்
Signature and Name of Chief Accountant / Head of Finance

ආදායම් ගණන්දීමේ නිලධාරී නම, තනතුර සහ අත්සන
வருவாய் கணக்கீட்டு உத்தியோகத்தரின் கையொப்பமும் பெயரும் பதவியும்
Signature, Name and Designation of Revenue Accounting Officer

1

ජී.ඒස්.ඒ - ආදායම්-2 / அ.க.ப.ந அரசிறை-2 /DGSA-Revenue-2

2023 දෙසැම්බර් 31 දිනට අවසන් වර්ෂය සඳහා ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආදායම් ගිණුම

(සෑම ආදායම් සංකේතයක් සඳහාම වෙනම ගිණුමක් පිළියෙල කළ යුතුය.)

2023 திசம்பர் 31 ல் முடிவடைந்த ஆண்டிற்கான இலங்கை சனநாயக சோசலிசக்குடியரசு அரசாங்கத்தின் அரசிறை கணக்குகளின் பொழிப்பு

(அரசிறை குறியீடு ஒவ்வொன்றிற்குமாக தயாரிக்கப்பட்டுள்ளது)

Revenue Accounts for the Government of the Democratic Socialist Republic of Sri Lanka

for the year ended 31st December 2023 (To be prepared for each Revenue Code)

	ආදායම් ගණන්දීමේ නිලධාරී / அரசிறை கணக்கீட்டு உத்தியோகத்தர் / Revenue Accounting Officer :		විශ්‍රාම වැටුප් අධ්‍යක්ෂ ජනරාල් / ஓய்வூதியப் பணிப்பாளர் நாயகம் / Director General of Pensions		වියදම් ශීර්ෂ අංකය / செலவின தலைப்பு இல: / Expenditure Head No.		253
1	I මෙම ගිණුමට අදාළ ආදායම් සංකේතය : 20.04.01.00		I இக்கணக்கு தயாரிக்கப்பட்டுள்ள அரசிறை குறியீடு 20.04.01.00		I Revenue Code for which this Account is prepared 20.04.01.00		
	II ආදායම් සංකේත විස්තරය : සමාජ සංරක්ෂණ දායක මුදල්		II அரசிறை குறியீட்டின் விவரணம் : சமூக பாதுகாப்புப் பங்களிப்புப் பணம்		II Description of the Revenue Code: Social Security Contribution		
							රු./ ரூபா/Rs.
2	පූර්ව මුදල් වර්ෂ 3 සඳහා ශුද්ධ ආදායම් රැස්කිරීම	වර්ෂය - 1 (2022)	முந்திய மூன்று நிதியாண்டுக்கான தேறிய அரசிறை சேகரிப்பு	ஆண்டு-1 (2022)	Net Revenue Collection for the three preceeding financial years :	Year - 1 (2022)	23,872,352,903
		වර්ෂය - 2 (2021)		ஆண்டு-2 (2021)		Year - 2 (2021)	22,574,815,425
	(වර්ෂ 2020 සහ ඊට පෙර වර්ෂ)	වර්ෂය - 3 (2020)	(2020 ஆண்டு மற்றும் முன்னைய வருடங்களும்)	ஆண்டு-3 (2020)	(year 2020 and previous years)	Year - 3 (2020)	21,394,267,775
	වාර්තා කරනු ලබන වර්ෂය සඳහා ගිණුම් විස්තර		அறிக்கையிடும் ஆண்டிற்கான கணக்கீட்டுத்தகவல்		Accounting Information for the Reporting year	රු./ ரூபா/Rs.	රු./ ரூபா/Rs.
3	මූලික ආදායම් ඇස්තමේන්තුව		மூல அரசிறை மதிப்பீடு		Original Revenue Estimate		24,000,000,000
4	සංශෝධිත ආදායම් ඇස්තමේන්තුව		திருத்திய அரசிறை மதிப்பீடு		Revised Revenue Estimate		24,000,000,000
5	දළ ආදායම් රැස්කිරීම		மொத்த அரசிறை மதிப்பீடு		Gross Revenue Collection		22,716,778,374
6	සිදු කරන ලද ආපසු ගෙවීම් (මුළු ප්‍රමාණය) - (i)+(ii)		செய்யப்பட்ட மீளளிப்புகள் (மொத்தம்)-(i)+(ii)		Refunds made (All) - (i)+(ii)		3,744,096
	(i) මුදලින් ආපසු ගෙවීම්		(i) காசு மூலமான மீளளிப்பு		(i) Refunds made by cash	1,183,748	
	(ii) වැරදි නිවැරදි කිරීමට අදාළ හර කිරීම්		(ii) சேகரிப்புகளின் பிழைகள் தொடர்பான வரவு		(ii) Debits relevant to Correction of errors	2,560,348	
7	ශුද්ධ ආදායම් රැස්කිරීම (5-6)		தேறிய அரசிறை மதிப்பீடு (5-6)		Net Revenue Collection (5-6)		22,713,034,278
	හිඟ ආදායම් (තිබේ නම්)		அரசிறை நிலுவைகள் (ஏதாவதிருந்தால்)		Arrears of Revenue (if any).	රු./ ரூபா/Rs.	රු./ ரூபா/Rs.
8	පසුගිය වසරට පෙර වසර වන විට මුළු හිඟ මුදල්		முந்திய ஆண்டிற்கு முற்பட்ட ஆண்டுவரையுள்ள நிலுவைகள்		Arrears up to the year before the previous year		
9	පසුගිය වසරට අදාළ හිඟ මුදල්		முந்திய ஆண்டின் தொடர்பில் நிலுவைகள்		Arrears in respect of the previous year		
10	වාර්තා කරනු ලබන වසරට අදාළ හිඟ මුදල්		அறிக்கையிடும் ஆண்டின் தொடர்பில் நிலுவைகள்		Areas in respect of the Reporting year		
11	වාර්තා කරනු ලබන වසර අවසානයට මුළු හිඟ මුදල - (8+9+10)		அறிக்கையிடும் ஆண்டின் முடிவில் மொத்த நிலுவைகள் (8+9+10)		Total Arrears as at the end of the Reporting year (8+9+10)		
12	වාර්තා කරනු ලබන වසර තුළ අත්හරින ලද හා කපා හරින ලද මුළු ප්‍රමාණය (එක් එක් වසර වෙන් වෙන්ව)- (i)+(ii)+(iii)		(ஒவ்வொரு ஆண்டிற்கும்) வேறு வேறாக அறிக்கையிடும் ஆண்டின் தள்ளுபடி செய்யப்பட்டு பதிவழிக்கப்பட்ட தொகை (i)+(ii)+(iii)		Total amount waived and written off during the Reporting year (seperately for each year)- (i)+(ii)+(iii)		
	(i) 2021.12.31 දක්වා කපා හරින ලද මුළු ප්‍රමාණය		(i) 2021.12.31 வரை பதிவளிப்பு செய்யப்பட்ட மொத்த தொகை		(i) Total amount written off for the period up to 31.12.2021		
	(ii) 2022 වර්ෂයට අදාළව කපා හරින ලද මුළු ප්‍රමාණය		(ii) 2022 ஆண்டிற்கான பதிவளிப்பு செய்யப்பட்ட மொத்த தொகை		(ii) Total amount written off in respect of year 2022		

13	වාර්තා කරනු ලබන වසර තුළ හිඟ මුදලට අනුරූපව රැස්කරන ලද මුළු ප්‍රමාණය (එක් එක් වසර වෙන් වෙන්ව)- (i)+(ii)+(iii)	(ஒவ்வொரு ஆண்டிற்கும்) வேறு வேறாக அறிக்கையிடும் ஆண்டில் நிலுவைக்கு எதிராக சேகரிக்கப்பட்ட மொத்த தொகை (i)+(ii)+(iii)	Total amount collected against arrears during the Reporting year (seperately for each year)- (i)+(ii)+(iii)		
	(i) 2021.12.31 වර්ෂය දක්වා රැස් කරන ලද මුළු ප්‍රමාණය	(i) 2021.12.31 வரை சேகரிக்கப்பட்ட மொத்த தொகை	(i) Total amount collected for the period up to 31.12. 2021		
	(ii) 2022 වර්ෂයට අදාළව රැස් කරන ලද මුළු ප්‍රමාණය	(ii) 2022 ஆண்டிற்கான சேகரிக்கப்பட்ட மொத்த தொகை	(ii) Total amount collected in respect of year 2022		
14	වාර්තා කරනු ලබන වසර අවසාන වන විට ආදායමේ ශුද්ධ හිඟ මුදල (12-13-14)	அறிக்கையிடும் ஆண்டின் முடிவில் இருந்தவாறான அரசிறையின் மொத்த தேறிய நிலுவைகள் (12-13-14)	Total Net Arrears of Revenue as at the end of the Reporting year (12-13-14)		
	විචල්‍යතාව විශ්ලේෂණය (අතිරික්තය/හිඟය) වාර්තා කරනු ලබන වසර සඳහා	மாறுபாட்டின் (மிகைக /குறைவு) பகுப்பாய்வு அறிக்கையிடும் ஆண்டு	Variance (Excess/ (Shortage) Analysis - Reporting year.		රු./ ரூபா/Rs.
15	මූලික ආදායම් ඇස්තමේන්තුව හා සංශෝධිත ඇස්තමේන්තුව අතර වෙනස	மூல அரசிறை மதிப்பீட்டிற்கும் திருத்திய மதிப்பீட்டிற்கும் இடையிலான மாறுபாடு	Variance between Original Revenue Estimate and Revised Revenue Estimate		0
16	සංශෝධිත ඇස්තමේන්තුව හා ශුද්ධ ආදායම් රැස්කිරීම් අතර වෙනස	திருத்திய மதிப்பீட்டிற்கும் உள்ளபடியான தேறிய அரசிறை சேகரிப்பிற்கும் இடையிலான வேறுபாடு	Variance between Revised Revenue Estimate and Actual Net Revenue Collection		1,286,965,722

17 ඉහත (15) හි සඳහන් විචල්‍යතාවයට බලපෑ මැනිය හැකි හේතු / (15) இல் மாறுபாட்டிற்கான அளவிடக்கூடிய காரணங்கள்/ Measurable reasons for the variance at (15) above:

18 ඉහත (16) හි සඳහන් විචල්‍යතාවයට බලපෑ මැනිය හැකි හේතු / (16) இல் மாறுபாட்டிற்கான அளவிடக்கூடிய காரணங்கள்/ Measurable reasons for the variance at (16) above:

දෙපාර්තමේන්තුව විසින් 2023 වර්ෂයේ මූලික ආදායම් ඇස්තමේන්තුව රු.මි.23,920ක් ලෙස දක්වා තිබුණි. මහ භාණ්ඩාගාරය විසින් එය රු.මිලියන 24,000 ක් ලෙස සංශෝධනය කරන ලදී. එම සංශෝධිත අගය සහ දෙපාර්තමේන්තු ශුද්ධ ආදායම් රැස් කිරීම් අතර වෙනස රු.මි.1,287 කි. රාජ්‍ය නිලධාරීන්ට වයස අවු.65 දක්වා සේවය කිරීමට අවසර ලබා දුන් නමුත් පසුව රාජ්‍ය ප්‍රතිපත්තිය වෙනස්වීම මත 2022.12.31 දිනට වයස අවු.60 සම්පූර්ණ කල නිලධාරීන් අනිවාර්යයෙන් විශ්‍රාම ගැන්වීම හේතුවෙන් 2023 වර්ෂය තුලදී 40,000 අධික නිලධාරීන් සංඛ්‍යාවක් විශ්‍රාම ගනු ලැබීණි. එමගින් දායක මුදල් අයකිරීම් අඩු වී ශුද්ධ ආදායම් අඩු වූ අතර වැටුප් වැඩි නොවීම සහ රාජ්‍ය සේවය සඳහා නවක නිලධාරීන් බඳවා ගැනීම සීමා කිරීම, නිලධාරීන් සේවය අතහැරයාම සහ විදේශගත වීම යන හේතූන් මත ද වැන්දඹු අනත්දරු දායක මුදල් ආදායම් අඩු වී ඇත.Department has mentioned the preliminary estimates of income for the Rs.23,920 .The General Treasury has revised that for the amount of Rs. 24,000 million. The difference between preliminary estimated value and the collection of net income of the Department is Rs.1,287 million. Government Officers were allowed to serve up to the age of 65 years. But due to the change of government policy, the public officers who those reached the age of 60 years on 2022.12.31 are compulsorily retired from service. As a results of that more than 40,000 government officers were retired with effect from 2023.01.01. Due to this collection of widows' and orphans' contributions decreased and net income decreased. And also the increase in the basic salary of the civil service has not been implemented and the recruitment of new public officers has not been done as expected and due to the economic crisis, most of the civil servants have resigned and left the country. Therefore the income in widows' and orphans' contributions has marked a decrease than the estimate. ஆரம்ப வருமான மதிப்பீடு ரூ. 23,920 மில்லியன் என திணைக்களத்தால் காட்டப்பட்டுள்ளது. எனினும், பொது திறைசேரி, வருமானத்தின் ஆரம்ப மதிப்பீட்டை ரூ. 24,000 மில்லியனாகத் திருத்தியது. திருத்தப்பட்ட பெறுமதிக்கும் திணைக்களத்தின் தேறிய வருமானச் சேகரிப்புக்கும் உள்ள வித்தியாசம் ரூ.1,287 மில்லியன் ஆகும். அரசு அலுவலர்கள் 65 வயது வரை பணியாற்ற அனுமதிக்கப்பட்டனர். ஆனால் அரசின் கொள்கை மாற்றத்தால், 2022.12.31 அன்றிலிருந்து 60 வயதை எட்டியதும் அரசு அலுவலர்கள் கட்டாயமாக பணியில் இருந்து ஓய்வு பெறவேண்டும். அதன் காரணமாக, 2023.01.01 தொடக்கம் 40,000க்கும் மேற்பட்ட அரசு அலுவலர்கள் ஓய்வு பெற்றனர். அத்துடன் அரசு அலுவலரின் அடிப்படை சம்பள அதிகரிப்பு நடைமுறைப்படுத்தப்படாமை மற்றும் எதிர்பார்த்தபடி அரசசேவைக்கு புதிய அலுவலர்களின் ஆட்சேர்ப்பு செய்யப்படாததுடன் பொருளாதார நெருக்கடி காரணமாக பெரும்பாலான அரச உத்தியோகத்தர்கள் பதவி விலகி நாட்டை விட்டு வெளியேறியுள்ளனர். எனவே விதவைகள் மற்றும் அனாதைகளின் பங்களிப்புகளில் வருமானம் மதிப்பீட்டைக் காட்டிலும் குறைந்துள்ளது.

මෙම ගිණුමෙහි සඳහන් සියළුම සංඛ්‍යා, පවත්වාගෙන යනු ලබන ගිණුම් පොත්වල සඳහන් සංඛ්‍යා සමඟ එකඟවන බවත්, ඒවා භාණ්ඩාගාර ගිණුම් පොත් සමඟ සසඳන ලද බවත් සහතික කරමි.

Certify that all figures appear in this Account are in agreement with the figures in the Books of Account maintained and all these figures have been reconciled with the figures in the Treasury Books of Account.

ජේ. ඩී. ටී. එන්. අබේසිංහ
ප්‍රධාන ගණකාධිකාරී
විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව,
මාලිගාවත්ත,
කොළඹ 10.

ජේ. ජගත් ඩී. ඩයස්
අධ්‍යක්ෂ ජනරාල්
විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව
කොළඹ 10.

20/02/2024

දිනය / Date: 20.02.2024

ප්‍රධාන ගණකාධිකාරී / මූල්‍ය අංශයේ ප්‍රධානී නම සහ අත්සන
Signature and Name of Chief Accountant / Head of Finance

ආදායම් ගණන්දීමේ නිලධාරී නම, තනතුර සහ අත්සන
Signature, Name and Designation of Revenue Accounting Officer

විගණකාධිපති දෙපාර්තමේන්තුවේ භාවිතය සඳහා / For use of Auditor General's Department

ඩී.ජී.එස්.ඒ - ආදායම්-1 / அ.க.ப.ந அரசிறை-1 /DGSA-Revenue-1

2023 දෙසැම්බර් 31 දිනට අවසන් වර්ෂය සඳහා ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආදායම් ගිණුම

2023 திசம்பர் 31 ல் முடிவடைந்த ஆண்டிற்கான இலங்கை சனநாயக சோசலிசக்குடியரசு அரசாங்கத்தின் அரசிறை கணக்குகளின் பொழிப்பு

Summary of the Revenue Accounts for the Government of the Democratic Socialist Republic of Sri Lanka

for the year ended 31st December 2023

ආදායම් ගණන්දීමේ නිලධාරී / அரசிறை கணக்கீட்டு உத்தியோகத்தர் / Revenue Accounting Officer : විශ්‍රාම වැටුප් අධ්‍යක්ෂ ජනරාල් / ஓய்வூதியப் பணிப்பாளர் நாயகம் / Director General of Pensions

වියදම් ශීර්ෂ අංකය / செலவின தலைப்பு இல: / Expenditure Head No. 253

ආදායම් සංකේතය / அரசிறை குறியீடு / Revenue code	ආදායම් සංකේත විස්තරය / அரசிறை குறியீடு விவரணம் / Description of Revenue Code	2023 මූලික ආදායම් ඇස්තමේන්තුව / மூல அரசிறை மதிப்பீடு 2023 / Original Revenue Estimate 2023	2023 සංශෝධිත ආදායම් ඇස්තමේන්තුව / திருத்திய அரசிறை மதிப்பீடு 2023 / Revised Revenue Estimate 2023	2023 රැස්කරන ලද මුළු ශුද්ධ ආදායම (දළ ආදායම- ආදායම් ආපසු ගෙවීම්) / சேகரிக்கப்பட்ட மொத்த தேசிய அரசிறை (அரசிறை மீளளிப்புகளை கழித்து) மொத்த அரசிறை 2023 / Total Net Revenue Collected (Gross Revenue less Revenue Refunds) 2023	2022 රැස්කරන ලද මුළු ශු.ආදායම (දළ ආදායම-ආදායම් ආපසු ගෙවීම්) / சேகரிக்கப்பட்ட மொத்த தேசிய அரசிறை (அரசிறை மீளளிப்புகளை கழித்து) மொத்த அரசிறை 2022 / Total Net Revenue Collected (Gross Revenue less Revenue Refunds) 2022
		රු./ ரூபா/Rs.	රු./ ரூபா/Rs.	රු./ ரூபா/Rs.	රු./ ரூபா/Rs.
20.04.02.00	සමාජ සංරක්ෂණ දායක මුදල් පළාත් සභා / சமூக பாதுகாப்புப் பங்களிப்பு பணம் மாகாண சபை / Social Security Contributions provincial councils	14,000,000,000	14,000,000,000	13,545,390,542	13,543,311,342
	එකතුව/ மொத்தம்/ Total	14,000,000,000	14,000,000,000	13,545,390,542	13,543,311,342

මෙම සාරාංශ ප්‍රකාශයෙහි සඳහන් සියළුම සංඛ්‍යා, පවත්වාගෙන යනු ලබන ගිණුම් පොත්වල සඳහන් සංඛ්‍යා සමඟ එකඟවන බවත්, ඒවා භාණ්ඩාගාරයේ ගිණුම් පොත් සමඟ සසඳන ලද බවත් තහවුරු කරමි.

Certify that the figures appear in this Summary Statement are in agreement with the figures in the Books of Account maintained and all these figures have been reconciled with the figures in the Treasury Books of Account.

ඒ. ඩී. වී. එන්. අබේසිංහ
ප්‍රධාන ගණකාධිකාරී
විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව,
මාලිගාවත්ත,
කොළඹ 10.

ඒ. ජගත් ඩී. ඩයස්
අධ්‍යක්ෂ ජනරාල්
විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව
කොළඹ 10.

30/02/2024

දිනය / திகதி / Date 20.02.2024

ප්‍රධාන ගණකාධිකාරී/මුදල් අංශයේ ප්‍රධානී නම සහ අත්සන / பிரதான கணக்காளரின்/நிதிப்பகுதியின் தலைவருடைய கையொப்பமும் பெயரும் / Signature and Name of Chief Accountant / Head of Finance

ආදායම් ගණන්දීමේ නිලධාරී නම,තනතුර සහ අත්සන / வருவாய் கணக்கீட்டு உத்தியோகத்தரின் கையொப்பமும் பெயரும் பதவியும் / Signature, Name and Designation of Revenue Accounting Officer

ජී.ජී.එස්.ඒ - ආදායම්-2 / அ.க.ப.ந அரசிறை 2 /DGSA-Revenue-2

2023 දෙසැම්බර් 31 දිනට අවසන් වර්ෂය සඳහා වූ ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආදායම් ගිණුම

(සෑම ආදායම් සංකේතයන් සඳහාම වෙනම ගිණුමක් පිළියෙල කළ යුතුය.)

2023 திசம்பர் 31 ல் முடிவடைந்த ஆண்டிற்கான இலங்கை சனநாயக சோசலிசக்குடியரசு அரசாங்கத்தின் அரசிறை கணக்குகளின் பொழிப்பு

(அரசிறை குறியீடு ஒவ்வொன்றிற்குமாக தயாரிக்கப்பட்டுள்ளது)

Revenue Accounts for the Government of the Democratic Socialist Republic of Sri Lanka for the year ended 31st December 2023 (To be prepared for each Revenue Code)

No.							
	ආදායම් ගණන්දීමේ නිලධාරී அரசிறை கணக்கீட்டு உத்தியோத்தர் Revenue Accounting Officer :		විශ්‍රාම වැටුප් අධ්‍යක්ෂ ජනරාල් ஓய்வூதியப் பணிப்பாளர் நாயகம் Director General of Pensions		වියදම් ශීර්ෂ අංකය செலவின தலைப்பு இல: Expenditure Head No.		253
1	I මෙම ගිණුමට අදාළ ආදායම් සංකේතය : 20.04.02.00		I இக்கணக்கு தயாரிக்கப்பட்டுள்ள அரசிறை குறியீடு:20.04.02.00		I Revenue Code for which this Account is prepared:20.04.02.00		
	II ආදායම් සංකේත විස්තරය :සමාජ සංරක්ෂණ දායක මුදල්		II அரசிறை குறியீட்டின் விவரணம் : சமூக பாதுகாப்புப் பங்களிப்புப் பணம்		II Description of the Revenue Code: Social Security Contribution		
							රු./ ரூபா/Rs.
2	පූර්ව මුදල් වර්ෂ 3 සඳහා ශුද්ධ ආදායම් රැස්කිරීම	වර්ෂය - 1 (2022)	முந்திய மூன்று நிதியாண்டிற்கான தேறிய அரசிறை சேகரிப்பு	ஆண்டு-1 (2022)	Net Revenue Collection for the three preceeding financial years :	Year - 1 (2022)	13,543,311,342
		වර්ෂය - 2 (2021)		ஆண்டு-2 (2021)		Year - 2 (2021)	12,043,826,499
	(වර්ෂ 2020 සහ ඊට පෙර වර්ෂ)	වර්ෂය - 3 (2020)	(2020 ஆண்டு மற்றும் முன்னைய வருடங்களும்)	ஆண்டு-3 (2020)	(year 2020 and previous years)	Year - 3 (2020)	11,022,784,468
	වාර්තා කරනු ලබන වර්ෂය සඳහා ගිණුම් විස්තර		**அறிக்கையிடும் ஆண்டிற்கான கணக்கீட்டுத்தகவல்**		**Accounting Information for the Reporting year**	රු./ ரூபா/Rs.	රු./ ரூபா/Rs.
3	මූලික ආදායම් ඇස්තමේන්තුව		மூல அரசிறை மதிப்பீடு		Original Revenue Estimate		14,000,000,000
4	සංශෝධිත ආදායම් ඇස්තමේන්තුව		திருத்திய அரசிறை மதிப்பீடு		Revised Revenue Estimate		14,000,000,000
5	දළ ආදායම් රැස්කිරීම		மொத்த அரசிறை மதிப்பீடு		Gross Revenue Collection		13,561,986,537
6	සිදු කරන ලද ආපසු ගෙවීම් (මුළු ප්‍රමාණය) - (i)+(ii)		செய்யப்பட்ட மீளளிப்புகள் (மொத்தம்)-(i)+(ii)		Refunds made (All) - (i)+(ii)		16,595,995
	(i) මුදලින් ආපසු ගෙවීම		(i) காசு மூலமான மீளளிப்பு		(i) Refunds made by cash	1,287,823	
	(ii) වැරදි නිවැරදි කිරීමට අදාළ හර කිරීම		(ii) சேகரிப்புகளின் பிழைகள் தொடர்பான வரவு		(ii) Debits relevant to Correction of errors	15,308,172	
7	ශුද්ධ ආදායම් රැස්කිරීම (5-6)		தேறிய அரசிறை மதிப்பீடு (5-6)		Net Revenue Collection (5-6)		13,545,390,542
	හිඟ ආදායම් (තිබේ නම්)		**அரசிறை நிலுவைகள் (ஏதாவதிருந்தால்)**		**Arrears of Revenue (if any).**	රු./ ரூபா/Rs.	රු./ ரூபா/Rs.
8	පසුගිය වසරට පෙර වසර වන විට මුළු හිඟ මුදල්		முந்திய ஆண்டிற்கு முற்பட்ட ஆண்டுவரையுள்ள நிலுவைகள்		Arrears up to the year before the previous year		
9	පසුගිය වසරට අදාළ හිඟ මුදල්		முந்திய ஆண்டின் தொடர்பில் நிலுவைகள்		Arrears in respect of the previous year		914,684,247
10	වාර්තා කරනු ලබන වසරට අදාළ හිඟ මුදල්		அறிக்கையிடும் ஆண்டின் தொடர்பில் நிலுவைகள்		Arreas in respect of the Reporting year		832,000,462
11	වාර්තා කරනු ලබන වසර අවසානයට මුළු හිඟ මුදල - (8+9+10)		அறிக்கையிடும் ஆண்டின் முடிவில் மொத்த நிலுவைகள் (8+9+10)		Total Arrears as at the end of the Reporting year (8+9+10)		1,746,684,709
12	වාර්තා කරනු ලබන වසර තුළ අත්හරින ලද හා කපා හරින ලද මුළු ප්‍රමාණය (එක් එක් වසර වෙන් වෙන්ව)- (i)+(ii)+(iii)		(ஒவ்வொரு ஆண்டிற்கும்) வேறு வேறாக அறிக்கையிடும் ஆண்டின் தள்ளுபடி செய்யப்பட்டு பதிவழிக்கப்பட்ட தொகை (i)+(ii)+(iii)		Total amount waived and written off during the Reporting year (seperately for each year)- (i)+(ii)+(iii)		
	(i) 2021.12.31 දක්වා කපා හරින ලද මුළු ප්‍රමාණය		(i) 2021.12.31 வரை பதிவளிப்பு செய்யப்பட்ட மொத்த தொகை		(i) Total amount written off for the period up to 31.12.2021		
	(ii) 2022 වර්ෂයට අදාළව කපා හරින ලද මුළු ප්‍රමාණය		(ii) 2022 ஆண்டிற்கான பதிவளிப்பு செய்யப்பட்ட மொத்த தொகை		(ii) Total amount written off in respect of year 2022		

3

13	වාර්තා කරනු ලබන වසර තුළ හිඟ මුදලට අනුරූපව රැස්කරන ලද මුළු ප්‍රමාණය (එක් එක් වසර වෙන් වෙන්ව)- (i)+(ii)+(iii) / (ஒவ்வொரு ஆண்டிற்கும்) வேறு வேறாக அறிக்கையிடும் ஆண்டில் நிலுவைக்கு எதிராக சேகரிக்கப்பட்ட மொத்த தொகை (i)+(ii)+(iii) / Total amount collected against arrears during the Reporting year (seperately for each year)- (i)+(ii)+(iii)		914,684,247
	(i) 2021.12.31 වර්ෂය දක්වා රැස් කරන ලද මුළු ප්‍රමාණය / (i) 2021.12.31 வரை சேகரிக்கப்பட்ட மொத்த தொகை / (i) Total amount collected for the period up to 31.12. 2021		
	(ii) 2022 වර්ෂයට අදාළව රැස් කරන ලද මුළු ප්‍රමාණය / (ii) 2022 ஆண்டிற்கான சேகரிக்கப்பட்ட மொத்த தொகை / (ii) Total amount collected in respect of year 2022	914,684,247	
14	වාර්තා කරනු ලබන වසර අවසාන වන විට ආදායම්වල මුළු ශුද්ධ හිඟ මුදල (11-12-13) / அறிக்கையிடும் ஆண்டின் முடிவில் இருந்தவாறான அரசிறையின் மொத்த தேறிய நிலுவைகள் (11-12-13) / Total Net Arrears of Revenue as at the end of the Reporting year (11-12-13)		832,000,462
	විචලතාවේ විශ්ලේෂණය (අතිරික්තය/හිඟය) වාර්තා කරනු ලබන වසර සඳහා / **மாறுபாட்டின் (மிகைக (குறைவு) பகுப்பாய்வு அறிக்கையிடும் ஆண்டு** / **Variance (Excess/ (Shortfall) Analysis - Reporting year.**		රු./ ரூபா/Rs.
15	මූලික ආදායම් ඇස්තමේන්තුව හා සංශෝධිත ඇස්තමේන්තුව අතර වෙනස / மூல அரசிறை மதிப்பீட்டிற்கும் திருத்திய மதிப்பீட்டிற்கும் இடையிலான மாறுபாடு / Variance between Original Revenue Estimate and Revised Revenue Estimate		0
16	සංශෝධිත ඇස්තමේන්තුව හා ශුද්ධ ආදායම් රැස්කිරීම අතර වෙනස / திருத்திய மதிப்பீட்டிற்கும் உள்ளபடியான தேறிய அரசிறை சேகரிப்பிற்கும் இடையிலான வேறுபாடு / Variance between Revised Revenue Estimate and Actual Net Revenue Collection		454,609,458
17	ඉහත (15) හි සඳහන් විචලතාවයට බලපෑ මැනිය හැකි හේතු / (15) இல் மாறுபாட்டிற்கான அளவிடக்கூடிய காரணங்கள்/ Measurable reasons for the variance at (15) above:		
18	ඉහත (16) හි සඳහන් විචලතාවයට බලපෑ මැනිය හැකි හේතු / (16) இல் மாறுபாட்டிற்கான அளவிடக்கூடிய காரணங்கள்/ Measurable reasons for the variance at (16) above: දෙපාර්තමේන්තුව විසින් 2023 වර්ෂයේ මූලික ආදායම් ඇස්තමේන්තුව රු.මි.13,620ක් ලෙස දක්වා තිබුණි. මහා භාණ්ඩාගාරය විසින් එය රු.මිලියන 14,000 ක් ලෙස සංශෝධනය කරන ලදී. එම සංශෝධිත අගය සහ දෙපාර්තමේන්තු ශුද්ධ ආදායම් රැස් කිරීම අතර වෙනස රු.මි.455 කි. රාජ්‍ය නිලධාරීන්ට වයස අවු.65 දක්වා සේවය කිරීමට අවසර ලබා දුන් නමුත් පසුව රජයේ ප්‍රතිපත්තිය වෙනස්වීම මත 2022.12.31 දිනට වයස අවු.60 සම්පූර්ණ කල නිලධාරීන් අනිවාර්යයෙන් විශ්‍රාම ගැන්වීම හේතුවෙන් 2023 වර්ෂය තුලදී 40,000 අධික නිලධාරීන් සංඛ්‍යාවක් විශ්‍රාම ගනු ලැබිණි. එමගින් දායක මුදල් අයකිරීම අඩු වී ශුද්ධ ආදායම අඩු වූ අතර වැටුප් වැඩි නොවීම සහ රාජ්‍ය සේවය සඳහා නවක නිලධාරීන් බඳවා ගැනීම සීමා කිරීම, නිලධාරීන් සේවය අතහැරයාම සහ විදේශගත වීම යන හේතූන් මත ද වැන්දඹු අනත්දරු දායක මුදල් ආදායම අඩු වී ඇත..Department has mentioned the preliminary estimates of income for the Rs.13,620 .The General Treasury has revised that for the amount of Rs. 14,000 million. The difference between preliminary estimated value and the collection of net income of the Department is Rs.455 million. Government Officers were allowed to serve up to the age of 65 years. But due to the change of government policy, the public officers who those reached the age of 60 years on 2022.12.31 are compulsorily retired from service. As a results of that more than 40,000 government officers were retired with effect from 2023.01.01. Due to this collection of widows' and orphans' contributions decreased and net income decreased. And also the increase in the basic salary of the civil service has not been implemented and the recruitment of new public officers has not been done as expected and due to the economic crisis, most of the civil servants have resigned and left the country. Therefore the income in widows' and orphans' contributions has marked a decrease than the estimate. ஆரம்ப வருமான மதிப்பீடு ரூ. 13,620 மில்லியன் என திணைக்களத்தால் காட்டப்பட்டுள்ளது. எனினும், பொது திறைசேரி, வருமானத்தின் ஆரம்ப மதிப்பீட்டை ரூ. 14,000 மில்லியனாகத் திருத்தியது. திருத்தப்பட்ட பெறுமதிக்கும் திணைக்களத்தின் தேறிய வருமானச் சேகரிப்புக்கும் உள்ள வித்தியாசம் ரூ.455 மில்லியன் ஆகும். அரசு அலுவலர்கள் 65 வயது வரை பணியாற்ற அனுமதிக்கப்பட்டனர். ஆனால் அரசின் கொள்கை மாற்றத்தால், 2022.12.31 அன்றிலிருந்து 60 வயதை எட்டியதும் அரசு அலுவலர்கள் கட்டாயமாக பணியில் இருந்து ஓய்வு பெறவேண்டும். அதன் காரணமாக, 2023.01.01 தொடக்கம் 40,000க்கும் மேற்பட்ட அரசு அலுவலர்கள் ஓய்வு பெற்றனர். அத்துடன் அரச அலுவலரின் அடிப்படை சம்பள அதிகரிப்பு நடைமுறைப்படுத்தப்படாமை மற்றும் எதிர்பார்த்தபடி அரசசேவைக்கு புதிய அலுவலர்களின் ஆட்சேர்ப்பு செய்யப்படாததுடன் பொருளாதார நெருக்கடி காரணமாக பெரும்பாலான அரச உத்தியோகத்தர்கள் பதவி விலகி நாட்டை விட்டு வெளியேறியுள்ளனர். எனவே விதவைகள் மற்றும் அனாதைகளின் பங்களிப்புகளில் வருமானம் மதிப்பீட்டைக் காட்டிலும் குறைந்துள்ளது.		

මෙම ගිණුමෙහි සඳහන් පිරුම් සංඛ්‍යා, පවත්වාගෙන යනු ලබන ගිණුම් පොත්වල සඳහන් සංඛ්‍යා සමඟ එකඟවන බවත්, ඒවා භාණ්ඩාගාර ගිණුම් පොත් සමඟ සසඳන ලද බවත් සහතික කරමි.

இக்கணக்குகளில் காணப்படும் புள்ளி விபரங்கள் வைத்திருக்கப்படும் கணக்குப் புத்தகங்களிலுள்ள புள்ளி விபரங்களுடன் ஒத்திருக்கின்றன வெனவும் இப்புள்ளி விபரங்கள் யாவும் திறைசேரி கணக்குப்புத்தகத்திலுள்ள புள்ளிவிபரங்களுடன் கணக்கிணக்கம் செய்யப்பட்டுள்ளன வெனவும் சான்றுப்படுத்தப்பட்டுள்ளன.

Certify that the figures appear in this Account are in agreement with the figures in the Books of Account maintained and all those figures have been reconciled with the figures in the Treasury Books of Account.

ඒ. ඩී. වී. එන්. අබේසිංහ
ප්‍රධාන ගණකාධිකාරී
විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව,
මාලිගාවත්ත,
කොළඹ 10.

ඒ. ජගත් ඩී. ඩයස්
අධ්‍යක්ෂ ජනරාල්
විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව
කොළඹ 10.

20/02/2024

දිනය / திகதி / Date: 20.02.2024

ප්‍රධාන ගණකාධිකාරී / මුදල් අංශයේ ප්‍රධානී නම සහ අත්සන
பிரதான கணக்காளரின் /நிதிப்பகுதியின் தலைவருடைய கையொப்பமும் பெயரும்
Signature and Name of Chief Accountant / Head of Finance

ආදායම් ගණන්දීමේ නිලධාරී නම, තනතුර සහ අත්සන
வருமான கணக்கீட்டு உத்தியோகத்தரின் கையொப்பமும்/பெயரும்/பதவியும்
Signature, Name and Designation of Revenue Accounting Officer

විගණකාධිපති දෙපාර්තමේන්තුවේ භාවිතය සඳහා / கணக்காய்வாளர் திணைக்களத்தின் உபயோகத்திற்கு/ For the use of Auditor General's Department

3.11. Teachers' Widows' and Orphans' Pensions Fund

Teachers Widows and Orphans Pension Fund
Income and expenditure account for the year ended 31.12.2023

Description	attachement	2022 (Rs.)	2023 (Rs.)	Description	attachement	2022 (Rs.)	2023 (Rs.)
Refunding contributions	3	14,942,916	6,367,277	Contribution relevant to the year (Note No 4)		351,699,361	444,000,582
				Income on interest (Note No 3)		936,096	0
Surplus		337,692,541	437,633,305				
		352,635,457	444,000,582			352,635,457	444,000,582

Teachers Widows and Orphans Pension Fund
Balance as at 31.12.2023

	2022 (Rs)	2023 (Rs)		attachement	2022 (Rs)		2023 (Rs)	
Accumulated fund 01/01	2,481,847,180	2,819,539,721		4				
Add Surplus	337,692,541	437,633,305	**Current assets** Cash receivable (Note No 4)		7,460,121		6,863,487	
			Balance of Record of L&D	1	2,812,079,600	2,819,539,721	3,250,309,539	3,257,173,026
								0
	2,819,539,721	3,257,173,026						
Current Liabilities Taxes payble (Note No 4)	0	0						
	2,819,539,721	3,257,173,026				2,819,539,721		3,257,173,026

Teachers' widows' and Orphans' Pension Fund
Accounts Reconciliation statement of Deputy Secretary of the General Treasury
for the year ended 31.12.2023

<u>Operational Activities</u>		
Receipt of contributions	444,597,216.00	
Refunding Contributions	(6,367,277.00)	
Net cash flow generated from operational activities		438,229,939.00
Net cash flow generated during the year		438,229,939.00
<u>Cash and cash equivalent as at 01.01.2023</u>		
Cash blance D.S.G.T.		2,812,079,600.00
		<u>3,250,309,539.00</u>
<u>Cash and cash equivalent as at 31.12.2023</u>		
Cash blance D.S.G.T.		3,250,309,539.00
		<u>3,250,309,539.00</u>

3.12. Account of Public Services Provident Fund

PUBLIC SERVICE PROVIDET FUND
STATEMENT OF FINANCIAL PERFORMANCE
As at 31 December 2023

	Notes		2023		2022
			Rs.		Rs.
Income					
Interest Income before tax	10	17,691,924,225		8,469,461,825	
Tax on Interest	Anne-5	(569,121,284)	17,122,802,941	(176,374,653)	8,293,087,172
Expenditure					
Electricity		935,966		520,268	
Water		50,680		35,053	
Personal Emoluments		16,277,881		16,145,163	
Overtime		1,213,728		763,794	
Allowances		110,250		65,500	
Stationary & Office Requisties		342,082		386,795	
Holiday Warrents		98,406		72,190	
Transportation & Communication		775,324		75,082	
Other Recurrent Expenditure		124,950		760,767	
Other Expenditure		20,130		17,775	
Audit Fees		290,000	20,239,398	275,000	19,117,387
Income Over Expenditure			**17,102,563,543**		**8,273,969,785**
Transfer from General Reserve			-		-
Interest Available for Appropriation to the Contributors	11		**17,102,563,543**		**8,273,969,785**
Appropriation of Interst to the Contributors					
Compulory Contribution		3,347,412,864		2,613,719,528	
Voluntary Contribution		5,148,657		4,024,026	
Government Contribution		5,018,819,464	8,371,380,985	3,914,319,481	6,532,063,035
Balance of Interest after appropriation					
Transfer to General Reserve			**8,731,182,558**		**1,741,906,750**

PUBLIC SERVICE PROVIDET FUND
STATEMENT OF FINANCIAL POSITION
As at 31 December 2023

	Notes		2023 Rs.		2022 Rs.
NON CURRENT ASSETS					
Investment at cost	1		63,647,259,791		26,547,822,990
CURRENT ASSETS					
Investment at cost	1	38,313,980,962		60,068,023,764	
Interest Receivable	2	5,928,363,571		4,588,753,386	
Adjustment Account	3	29,802,401	44,272,146,934	29,811,315	64,686,588,465
TOTAL ASSETS			**107,919,406,725**		**91,234,411,455**
EQUITY & LIABILITIES					
ACCUMULATED FUND					
Compulsory Contribution	4	36,705,629,449		33,593,599,143	
Voluntary Contribution	4	56,462,571		51,986,116	
Government Contribution	4	56,522,311,342	93,284,403,362	51,808,746,221	85,454,331,480
RESERVES					
Capital Reserve		3,790		3,790	
General Reserve	5	14,065,862,335	14,065,866,125	5,334,679,777	5,334,683,567
CURRENT LIABILITIES					
Unpaid Government Bonus	6	35,164,944		32,489,654	
Accrued Expenses	7	20,215,148		19,563,647	
Government Contribution over Receive	8	221,198,964		212,203,695	
Balance with DST Account	9	4,764,759		4,764,759	
Tax to be paid on interest Income	Anne-5	287,793,422	569,137,237	176,374,653	445,396,408
TOTAL EQUITY & LIABILITIES			**107,919,406,725**		**91,234,411,455**

3.13. Report of the Auditor General

LSW/E/DOP/02/24/20 29 May 2024

Head 253- Report of the Auditor General on the Financial Statements of the Department of Pensions for the year ended 31 December 2023 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

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1. Financial Statements

1.1 Opinion

Head 253- The audit of the financial statements of the Department of Pensions for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My views and observations on these financial statements submitted to the Department of Pensions as per section 11 (2) of the National Audit Act No 19 of 2018 are included in this report. The Annual Comprehensive Management Audit Report will be submitted to the Chief Accounting Officer in due course as per section 11 (2) of the National Audit Act No 19 of 2018. The report of the Auditor General, which should be submitted as per section 10 of the National Audit Act No 19 of 2018 to be read in conjunction with the article 154 (6) of the Democratic Socialist Republic of Sri Lanka , will be submitted to the Parliament in due course..

In my opinion the accompanying financial statements give a true and fair view of the financial position of the Department of Pensions as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance Accounting Principles commonly accepted.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3. Responsibility of the Chief Accounting Officer and Accounting Officer on financial statements

Accounting Officer is responsible for the preparation of these financial statements that give a true and fair view in accordance with the accounting principles commonly accepted and the provisions in section 38 of the National Audit Act No 19 of 2018 and for determining such internal control which is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Books and records should be maintained properly on the income, expenditure, assets and liabilities enabling to prepare annual and timely financial statements by the Department in accordance with section 16 (1) of the National Audit Act No 19 of 2018.

Chief Accounting Officer should assure that a productive internal control system is prepared and maintained for the financial control of the Department as per sub section 38 (1) (c) and a review should be made from time to time on the effectiveness of that system and further changes, which are necessary to ensure the maintenance of the system, should also be made in a productive manner.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I make the Chief Accounting Officer,/ Accounting Officer aware of, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5. Report on Other Legal and Regulatory Requirements

I hereby state following matters as per section 6 (1) (c) of the National Audit Act No 19 of 2018.

(a) Financial statements presented are consistent with the preceding year

(b) The recommendations made by me on the financial statement of the previous year have been implemented.

2. Financial Review

2.1. Management of income

Following matters are observed in this regard.

(a) Revenue Code-20:40:01:00 (Central Government)

(I) Even though it has been stated that a report on the contributions , which have been credited and debited , should be submitted in every month to the Director General of Pensions before 15th of the next month by account summary in terms of the Para I (a) of the Pension Circular No. 1/2001 dated 15 January 2001, action has not been taken to call credit notices on the contributions to the value of Rs. 22,080.9 , which were credited by other institutions and to call debit notices on contributions to the value of Rs. 3.5 millions out of Rs. 306 millions, which were debited by other institutions during the year.

(II) Social Security Contributions (Widows'/ Widowers' and Orphans' Contributions)

Action has not been taken to maintain a data system on the officers, who have contributed to the Central Government under revenue accounts and therefore, information on the number of members, who are due to be benefited from social security system, were not available and as a result of such situation, it was unable to confirm precisely as to whether the contributions were received continuously in making entitlement to the benefits such as payment of widows'/ widowers' and orphans' pension and refunding of contributions.

(b) Revenue Code 20:04: 02:00 Contributions to Social Security System (Provincial Councils)

(I) Even though it was required to adjust the refunding of the contributions to the value of Rs. 178,735, which were the contributions recovered twice to widows' and orphans' pensions fund from Public Services Provident Fund and under death gratuity for an officer demised whilst in the service of the Department of Civil Security, to the revenue account of the Central Government, it has been adjusted to the revenue account of the Provincial Councils.

(II) The revenue estimate relevant to the year under review is Rs. 14,000 million and the collected net revenue is Rs. 13,545.39 million and the decrease in the collected net revenue is 3.25% from revenue estimate. The value of the same is Rs. 454.6 million. Even though it is clear that the collection of revenue cannot be made at the level due to the policies of the Government or other reasons, revenue estimate has not been revised as per Financial Regulations no 85 (2) (b).

(c) Building Rent

(I) An amount of rental to the value of Rs. 6.3 million was in arrears from 10 institutions, which were maintaining their establishments at the premises of the Department at present, as at 31 December 2023 and Rs. 1.4 million out of this amount was in arrears for more than 12 months.

(II) Even though action has not been taken to recover the rental from the Department of the Provincial Commissioner of Lands (Western Province), which is maintained at the premises of the Department, the Department of Pensions has taken action to pay Rs. 179,824 as the rate for year 2024.

2.2. Management of expenditure

Following matters were observed in this regard

(a) A transfer of Rs. 4,580,000 namely 70.46% has been made by financial regulations no 66/99 exceeding the estimated budgeted provision of Rs. 6,500,000 for 3 votes under programme I and accordingly net expenditure has been amounted to Rs. 11,002,993.

(b) As a result of transferring estimated budgeted provisions of Rs. 700,000 allocated for research and development under vote no 2507 to other votes without expending it under relevant vote, it was observed that expenditure has been estimated without identifying properly the expenses.

2.3. Entering in to credits and liabilities

The expenses to be made as at 31 December 2023 has been under accounted by Rs. 10,350,870.

2.4. Certifications to be made by Chief Accounting/ Accounting Officer

Even though the Chief Accounting Officers is required to make certifications on the following matters as per section 38 of the National Audit Act No. 19 of 2018, no action has been taken in this regard.

(a) The Accounting Officer of the institution should be responsible to formulate and maintain an effective internal control system for the financial control of the institute, and further reviews should be made from time to time on the effectiveness of the system and necessary changes should also be made to ensure that the system is maintained properly. In the meantime, such reviews should be carried out in writing and then a copy of it should be submitted to the Auditor General. However no such statement has been submitted to the audit.

(b) Even though both the Chief Accounting Officer and Accounting Officer should ensure that answers are made to all the audit queries within the prescribed time frames as required by the Auditor General, answers have not been made to audit queries as per para 3.3. of the report.

2.5. Non compliance to laws, rules and regulations

Instances regarding non compliance to laws, rules and regulations, which were revealed at sample tests are given below.

Reference to law, rule and regulation	Value Rs.	Non compliance
(a) Pension Circular No. 13/2010 dated 16 December 2010 and Pension Circular No. 03/2013 dated 20 September 2013	473,617	Even though the widow who enters again in a marriage is entitled to 50% from the widows' and orphans' pension, the full pension has been paid after such marriage. Under such circumstance, two pensioners have been paid pension in excess to due amount under Divisional Secretariat Hanwell and Dambulla.
(b) Pension Circular No. 1/2014 dated 10 January 2014 and Pension Circular No. 08/2010 dated 07 September 2010	31,953,239	(a) Even though, a pensioner should not be paid a cost of living allowance exceeding the allowance of Rs. 7,800 paid to a public servant, it is revealed as per data system that cost of living allowance has been paid exceeding the above cost of living allowance to the dependants of demised and disabled members of Army along with service salary at 116 instances and 14 instances at Divisional Secretariats of Dambulla and Warakapola
	94,478,613	(b) If a government salary is paid along with the cost of living allowance, the cost of living allowance is not included to the pension during the period of receiving salary in the above manner. However at 269 instances cost of living allowance has been paid in excess to due amount as per data system at the Divisional Secretariat of Kalutara, Dambulla, Medadumbara, Hanwella,

		Bamunakotuwa, Matara, Mawanella, Kegalla as a result of paying that cost of living allowance.
	165,700	(c) At such occasions, where several pension benefits are granted, the cost of living allowance should be paid subject to a maximum of Rs. 7,800 but cost of living allowances has been paid in excess to due amount to a pensioner under Divisional Secretariat, Matara based on three salaries from year 2011 to 2017.
	12,328,059	(d) Even though the cost of living can be obtained up to Rs. 7,800, 64 pensioners have been paid the cost of living allowance less than the due amount at the Divisional Secretariat of Dambulla, Hanwella, Warakapola, Bamunakotuwa, Matara , Kegalle, Ibbagamuwa , Weerambugedara, Hingurakgoda, Yatinuwara, Bingiriya, Ibbagamuwa, Narammala, Kurunegala, Alawwa, Polgahawela and Ridigama
(c) Pension Circular No. 13/2014 dated 03 November 2014	13,743,400	At such occasions, where several pensions are paid as a combined payment, the interim allowance paid monthly should be included only to the combined pension. However 47 pensioners identified by the data system have been paid the interim allowance in excess to due amount at Divisional Secretariats of Hanwella, Matara, Kegalla, Akurana, Yatinuwara, Bingiriya, Mawanella, Divulaoitiya, Kalutara
(d) Pension Circular No. 1/2019 dated 11June 2019	2,522,000	At such occasions where a certain person receives subsistence allowance along with the widows' pension, such payment of interim allowance for the subsistence allowance should be stopped when the widows' pension is revised as per Pension Circular No. 01/2019. However, such allowance has been paid in excess to due amount at Divisional Secretariats of Kegalle and Warakapola as a result of continuing the interim allowance for subsistence allowance.
(e) Pension Circular No. 1/2019 dated 26 July 2019 (Revision II)	10,337,836	Even where it has been informed that the salary conversion is not applicable to the pensioners receiving salaries from three armed forces up to the age of 55 years and their dependants, it is revealed as per data system that pension has been paid in excess to due amount as a result of paying the revised pension for 45 persons receiving salary of the Army and 04 pensioners at Divisional Secretariat, Warakapola.

(f) of Pension Circular No. 1/2022 dated 20 January 2022		
(i) para 2	1,995,000	The amount has been paid less than due amount as a result of not paying the allowance of Rs. 5000 for 18 pensioners, which is entitled to them, at Divisional Secretariat of Dambulla, Bingiriya, Hingurakgoda, and Bamunakotuwa
(ii) para 2 (ii)	21,640,000	It has been informed that the officers serving in public service receiving the widows' pension are not entitled to this allowance along with the pension, when they are entitled to the allowance of Rs. 5000 along with the salary, it has been revealed as per the data system that 223 public officers have been paid this allowance of Rs. 5000 in excess to due amount from January 2022 up to August 2023 along with the widows' pension.
(iii) para 2 (iii)	3,509,000	Even though it has been informed that the dependants of the demised officers of three armed forces, who are entitled to the salary up to age of 55 years, are not entitled to the special allowance of Rs. 5000 along with the pension, it has been revealed that the special allowance has been paid in excess to due amount to 39 persons along with service salary as per the data system and further 13 dependants under the Divisional Secretariat of Ibbagamuwa, Kegalle, Warakapola, and Matarahave also been paid such excess amount.
(g) Public Administration Circular No. 14/2022 and 14/2022 (i) dated 22 June 2022 and Pension Circular No. 06/2022 dated 20 September 2022	47,246,326	Since the officers obtained leave to be spent out of Sri Lanka have not registered properly, it has become impossible to identify the officers, even though the contributions to widows' / widowers' and orphans' pension have been sent to the Department of Pensions as per the circular. Therefore, the contributions have been transferred to the General Deposit Account as unidentified receipts (From November 2022 up to February 2023)

2.6 Issuance and settling advances

Following matters were observed in this regard.

(a) The total of the individual balances of the advance account of public officers as at 31 December 2023 is Rs. 161,964,557 and it includes the loans balance of Rs. 519,269 to be recovered from 04 retired officers and loan balance of Rs. 223,590 to be recovered from 03 officers, who have vacated their posts. The loan amount to be recovered for a period of 1-3 years is Rs. 382,732. Out of that balance, Rs. 239,812 and Rs. 142,920 should be recovered respectively from an officer, who has been interdicted and another officer, who has vacated his post.

(b) The loan balance to be recovered for a period from 5-10 is Rs. 187,600. It includes Rs. 153,500 and Rs. 34,091 to be recovered respectively from an officer, who has been interdicted and officers, who have been attached to government institutions on secondment basis. The loan balance to be recovered for a period from 10-20 is Rs. 472,399. It includes Rs. 195,350 and Rs. 227,049 to be recovered respectively from two officers, who have been interdicted and two officers, who have vacated their posts.

2.7. Deposits

It was observed that a deposit of Rs. 5,237,605, which is remaining for more than 02 years, are retaining in general deposit account without utilizing as per financial regulation 571(3) or taking in to the government revenue.

2.8. Operating bank accounts

Following matters are observed in this regard.

(a) Unidentified receipts

125 cheques to the value of Rs. 13,669,514, which is unidentified receipts as per the bank reconciliation statement prepared as at 31 December 2023 for two bank accounts, have not been settled even by 16 may 2024.

(b) Inactive bank accounts

The accounts relevant to Local Government Services Widows' and orphans' pensions fund and Local Government Services Widowers' and orphans' pensions fund were remaining inactive for several years but no action has been taken to close them or to take due action on such accounts.

2.9. Issuing and settling ad hoc interim impress accounts

Action has been taken to grant Rs. 100,000 as advance to six officers each for one and the same programme without identifying requirements for expenses or preparation of estimates when granting advances not conforming to the revised regulation no 371 (2) (b) of Public Finance Circular No. 01/2020 dated 28 August 2020.

3. Review on operations

3.1 Procurements

(a) At the investigation made regarding the purchase of 02 printers by the Department for printing of the identity cards for pensioners to Rs. 473,029 and Rs. 450,000 respectively and issuing identity cards spending Rs. 8,019,300, following matters were observed.

(I) The first printer was delivered on 08 March 2023 and action has been taken to purchase another machine on 10 April 2024 since the functioning of the previous machine could not be evaluated correctly.

(II) No inquiry has been made on the usable PVC cards or the type of ribbon in the specifications prepared for the purchase of machine, and action has been taken to purchase PVC card and ribbon without calling quotations.

(III) 15,000 cards have been purchased for printing ID cards on 29 December 2023 spending Rs. 500,250 where there were 17,750 cards remaining at the Decentralized Division as at 31 December 2023 for printing I D cards. Accordingly, the total number of the cards remaining at the Division as at 31 December 2023 is 32,750 and it was observed that purchases have been made without considering the actual requirement.

(IV) Payments have been made without examining each specification submitted without obtaining assistance a representative of Sri Lanka Cert to the Technical Evaluation Committee for fixing a core switch spending Rs. 2,517,918 to the Information Technology Division of the Department of Pensions and without obtaining assistance from a person/institute with expertise to determine specifications or certifying that the supplies have been made as per specifications. The agreement has been signed after making payments.

3.2. Losses and damages

Following matters are observed in this regard.

(a) As per the financial statements, the value of the pensions excessively paid and to be recovered further by the end of the year under review is Rs. 936.1 million. This value, consists of Rs. 1.5 million remaining for more than 10 years, Rs. 48.9 million remaining for a period from 5to 10 years and Rs. 885.7 million remaining for a period of less than 05 years.

(b) The ending balances of the reports sent by the Divisional Secretariats on losses and damages of the year under review were not tallied with the ending balances prepared by the Department for the year under review.

(c) Rs. 872,000 has been excessively paid as interim allowance to 06 pensioners under the Divisional Secretariat, Yatinuwara inconsistent with the salary revisions and circular provisions.

(d) Even though the adjustments to the disability pension of 04 pensioners under Divisional Secretariat, Kegalle have been made as per Pension Circular (Revision) No 9/2008 dated 17 July 2018, the amount of Rs. 536,008 paid excessively to them has not been recovered by November 2023. Even though another pensioner has the entitlement to disability pension up to 22 March 2022, he has been paid an excess amount of Rs. 88,099 by way of paying disability pension from the said date up to November 2023.

(e) When examining the payment of disability pension in the Armed Forces, it was revealed that the cost of living allowance paid along with the pension has been accurately stopped as per circular provisions considering the payment cost of living allowance along with army service salary. However it was revealed at the checking of data system that the amount of Rs. 1,715,550 paid excessively to 23 pensioners has not been recovered even by the November 2023.

(f) Rs. 342,900 has been paid excessively to a pensioner under Divisional Secretariat, Bamunakotuwa as the subsistence allowance from March 2013 up to September 2023.

(g) In terms of the provision that a pensioner cannot be paid exceeding the cost of living allowance of Rs. 7,800 paid to public servants as per Pension Circular No. 1/2014 dated 10 January 2014, it was observed at the audit that it is problematic to pay cost of living allowance to both pension and allowance derives based on one and the same matter. Accordingly, it was observed by the audit that Rs. 5,938,755 has been paid excessively to 16 pensioners under Divisional Secretariat of Bamunakotuwa, Weerambugedara, Hanwella, Ibbagamuwa, by way of paying pension and subsistence allowance at two instances.

(h) As per the document pertaining to recovery of pension, which has been paid excessively and submitted to the bank in 2023 it was observed that an amount of Rs. 29,539,809 had to be recovered further by 31 December 2023 out of the balances, which have been paid excessively by the Foreign

Pension Division to the pensioners abroad and identified as dead (During and before 2023) . It was observed that pension of Rs. 15,506,715, which has been paid excessively to the pensioners who demised during the years before 2023 is included in this balance.

(i) Even though the date of death of 05 pensioners under Divisional Secretariat of Maharagama, Kesbewa, and Kaduwela has been identified, the amount of Rs. 1,936,086 paid excessively has not been recovered even by November 2023.

(j) The total of the disability pension of Rs. 323,763, which has been paid excessively to 02 pensioners under Divisional Secretariat, Dambulla has not been recovered.

3.3. Not answering the audit queries

Answers have not been given as at 31 December 2024 to 10 audit queries out of 42 audit queries submitted on 31 December 2023.

3.4. Management inefficiencies

Following matters are observed in this regard.

(a) The Grama Niladhari has informed the Divisional Secretariat by the letter dated 06 July 2019 that a pensioner under Divisional Secretariat of Bingiriya has died and accordingly his pension should be provided to the wife (Subsistence Allowance). However, Rs. 269,239 has not been paid even by November 2023.

(b) Even though it has been informed by the letter of Grama Nailadhari dated 20 August 2020 that Mr. W M Karunadasa bering pension number 4-70181 under Divisional Secretariat, Bingiriya has died 0n 13 August 2020, the balance of the subsistence allowance of Rs. 239,557 has not been prepared for Mrs. S A S Nona bearing the pension number 4-70182 even by November 2023.

(c) Since the pension has been activated relevant to a pensioner under Divisional Secretariat, Yatinuwara based on the marriage certificate but without examination of the divorce certificate of the widow, it was observed that the money paid excessively is amounted to Rs. 355,743.

(d) The pension bearing number 15-14578 has been permanently stopped from April 2022 and no action has been taken up to November 2023 to recover Rs. 1,405,750 from Rs. 1,419,759, which has been paid excessively during the period from 01 January 2008up to 10 march 2022.

(e) The service pension paid from the Army Headquarters for a widow receiving pension under Divisional Secretariat, Dambulla has been stopped on 27 July 2023 as the spouse has reached the age of 55 and action has not been taken to pay approximately the total amount of Rs. 267,988 (the allowance of Rs. 5000 and cost of living allowance to be paid along with the revised pension commenced from 28 July 2023).

(f) Even though the pension paid to an orphan under Divisional Secretariat, Dambulla has been stopped on 10 July 2020 as the orphan has reached the age of 26 years and the other child born in year 1998 has been granted entitlement in December 2021 to the half of the salary for the period from August 2020to November 2021 along with the arrears, he has been underpaid by Rs. 500,491 as a result of not granting entitlement to the full salary along with full cost of living allowance and interim allowance.

(g) Even though the Department of Pensions has stopped temporarily the pension of 2370 pensioners living abroad as a result of not submitting life certificate for year 2020,2021 and 2022, it was observed that no follow up action has been taken in this regard even by February 2024.

4. Sustainable Development

4.1. Identifying sustainable development goals

Only one goal has been identified by the Department of Pension under the goals for sustainable development, which are to be fulfilled in year 2023. However no clear target has been set for that objective also and further indicators have also not been determined properly to measure basic data and progress. In the meantime, parties, who are enthusiastic and connected with the role of the institute, have also not been identified for the implementation of sustainable development goals.

5. Good Governance

5.1. Delivering services for the benefit of the general public

It was observed that the delay occurs in taking action on the letters and files sent to the Head Office by Divisional Secretariats in the following manner.

(a) Even though action should be taken to make minors entitled to the bank pass book on completion of 18 years of age, no action has been taken to grant entitlement to the minors for 04 bank pass books and one fixed deposit certificate to the total value of Rs. 613,636 at Divisional Secretariat, Kurunegala as these minors were not living at the given addresses.

(b) As a result of the delay in the submission of particulars to a Doctor, who has retired on completion of the age of 60 years on 27 February 2012, by the Office of the Director of the Health Services, Polonnaruwa, it has become impossible to grant pension by January 2024 even after the lapse of 11 years.

H.M.De Soyza
Senior Assistant Auditor General,
For Auditor General

My No: L.S.W/ E/DOP/02/24/19 10 May 2024

Director General of Pensions
Department of Pensions

Report of the Auditor General on the Financial Statements and other legal and regulatory requirements of the Teachers' Widows' and Orphans' Pensions Fund for the year ended 31 December 2023 as per Section11(1) of National Audit Act No 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Teachers' Widows' and Orphans' Pensions Fund for the year ended 31 December 2023 comprising the balance sheet , statement of income and expenditure, notes on financial statements, for the year then ended, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka and provisions of the National Audit Act No. 19 of 2018 read in conjunction with section 6 (1), of the regulations imposed as per section 5 and 9 of the School Teachers' Pension Ordinance No 44 of 1953. My report will be tabled in the Parliament in due course, in terms of the Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the fund as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of the management and the parties entrusted with administration on the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for determining such internal control which is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance of the fund are responsible for overseeing the financial reporting process of the fund.

As per Section 16(1) of the National Audit Act No. 19 of 2018, it is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared for the fund.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal Requirements

National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

- In terms of the requirement prescribed in the section 6 (I) (d) (iii) of the National Audit Act No 19 of 2018 the financial statements of the fund comply with previous year.
- Recommendations, which have been made by me during the previous year in terms of the requirement prescribed in the section 6 (I) (d) (iv) of the National Audit Act No 19 of 2018, have been been included in the financial statements, which were submitted.

3. Review of operations

3.1. Noncompliance to the laws, rules and regulations

Following observations are made in this regard.

Teachers' Pension Act No. 44 of 1953

Reference to laws, rules and regulations	Observations
(i) Order No 04	Even though the teachers' widows' and orphans pension should be paid by way of raising a fund from contributions to teachers' widows' and orphans' fund, the contributions have been collected to the bank account of the Director General of Pensions without maintaining a separate bank account and payments have been made under the vote of the Department of Pensions.

(ii) Order No 9 (a)	No register has been maintained containing the particulars of the persons eligible to pay each contribution and the persons who are paying contributions.

3.2. Activities of the Management

(a) Since a register has not been maintained with the inclusion of the name, and school of the member, it has become impossible to trece correctly the particulars such as the actual amount to be received by the fund annually, amount received, amount in arrears, number of the members of fund, new members who joined with the fund during new year, number of the members, who left the fun etc.
(b) Since the objectives of this fund are fulfilled by the appropriate vote no 253 of the Consolidated Fund, it has been proposed that the Acts connecting to the fund should be amended even though this fund is not essential but the matters in the proposal has not yet so far been fulfilled.
(c) Even though the account of the Deputy Secretary of the General Treasury has been maintained in final account for the collection of contributions and other income and refunding contributions, the balance of the Secretary of the General Treasury of Rs. 3,250,309,539 shown in the balance sheet for the year ended 31 December 2023 has been indicated as a nominal balance even by accounts entries.

W.P.C. Wickramaratne
Auditor General

My No: LSW/ E/LGEP/24/01 31 May 2024

Director General of pensions
Department of Pensions

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of Local Government Services Pension Fund for the year ended 31 December 2023 in terms of the Section 11(1) of the National Audit Act No 19 of 2018

1. **Financial Statements**

1.1.Disclaimer of Opinion

The audit of the Financial Statements of Local Government Services Pension Fund for the year ended 31 December 2023 comprising, Balance Sheet for the year ended 31 December 2023, Income and expenditure account, cash flow statement for the year then ended and note to the financial statement including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in section 62 of Local Government Services Ordinance (Chapter 264), Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No 19 of 2018. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

I do not express any opinion on the financial statements of the fund. I could not obtain adequate and appropriate audit evidences to provide an audit opinion on the financial statements due to the significance of the matters discussed in the part 'Basis for disclaimer of opinion.

1.2.Basis for disclaimer of opinion

(a) Even though the Fund should keep accounts on accrued basis as per Sri Lanka Public Sector Accounting Standards 01, A contribution to the value of Rs. 77,965,865, which has been received for the previous year and the year under review has been accounted on cash basis.

(b) Contributions to the value of Rs. 932,929,839 have been refunded to pensioners in year 2023 using the provisions from General Treasury and the receipt of contributions during the year from Local Government Institutions are 77,965,865. This amount has been accounted against the receipt of contributions as payments made from pension fund. However it has not been revealed in the relevant accounts. Even though Rs. 16,701,878 out of the above amount should be treated as receipts for previous years that amount has been adjusted to the income and expenditure account as transfers to the accumulated fund.

(c) The contribution to the value of Rs. 858,060 of Pudukudiyirippu Pradeshiya Sabha, which has been sent by the cheque bearing number 419,091 dated 12 February 2018, has been credited to the Widows' and orphans' pensions fund instead of crediting it to the local government pensions fund. Therefore, the receivable contributions have been over stated by the above amount.

(d) Confirmation on balances have not been received for contribution to the value of Rs. 74,922,370 ,which should have been received for 59 Local Government Institutions, out of the contributions of Rs. 1,073,077,382 from 303 Local Government Institute as at 31 December 2023.

(e) As per the financial statements, a difference has been observed between the value of Rs. 712,143,081, which has to be paid as per financial statements of the Local Government Institutions, and the amount to be received from 152 Local Government Institutions as at 31 December 2023.

(f) Even though the contributions to be paid by 58 Local Government Institutions as at 31 December 2023 as per financial statement is Rs. 255,165,041, it was observed that there was no amount to be settled as per as per the financial statements of Local Government Institutions. .

As described in the above manner, I could not confirm or verify the quantitative items included in the balance sheet, income and expenditure account and cash flow statement by alternative methods. Under such circumstances, I could not determine as to whether any adjustment is necessary for the values or transactions, which were not reported or included in values or items on which statement of position, income and expenditure account and cash flow statement were prepared.

1.3. Responsibilities of the Management and those charged with governance for the Financial Statements

Management is responsible for the preparation of financial statements that give true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the fund’s ability to continue as a going concern, disclosing , as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the institution or to cease operations , or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the fund’s financial reporting process.

As per section 16 (1) of the National Audit Act No 19 of 2018, the institution is required to maintain proper books and records of all its income, expenditure, assets, liabilities, to enable annual and periodic financial statements to be prepared of the institution.

1.4. Auditor’s responsibilities for the audit of the financial statements

My responsibility is to issue the report of the Auditor General on the financial statements of the fund based on the audit conducted in compliance with Sri Lanka Audit Standards. However, I could not obtain adequate and appropriate audit evidences to provide an audit opinion on the financial statements due to the matters discussed in the part ‘Basis for disclaimer of opinion’

2. Report on other legal and regulatory requirements

National Audit Act No 19 of 2018 includes specific provisions for following requirements.

The financial statements of the fund comply with the preceding year as per requirement of section 6 (1)(d)(III) of the National Audit Act No 19 of 2018.

The financial statements presented include all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (IV) of the National Audit Act No 19 of 2018 except the recommendations made in para (a), to (g) of the part ‘Basis for disclaimer of opinion’ in my report.

3. **Review on operations**

3.1. Non compliance to laws, rules and regulations

A special committee has been appointed by the General Treasury on 11 June 2016 in order to assure that all statutory as well as non statutory funds are subjected to the control of the Parliament in accordance with the process recognized in the Parliament by budget proposals no 425 and 426 of year 2016 as per Public Finance Circular No. 07/2016 and that Committee has further proposed that the fund should be closed amending relevant Acts. However no action has been taken to obtain a decision in this regard. Further the recommendation to the effect, that action should be taken to recover promptly the contributions in arrears indicated in the aforesaid report from relevant institutions, has not been implemented.

3.2. Accounts receivables and payable

As per the financial statements, the contributions to be received from 303 Local Government Institutions by 31 December 2023 are Rs. 1,073,077,382. The number of the Local Government Institutions, from which contributions have not been sent, is 81 and the balance of the contributions to be recovered from relevant institutions is Rs. 284,259,658.

3.3. Management Activities

(a) The total amount of receipts of the contributions of year under review, which has been included in the summary of payment and receipts has not been identified separately as the receipts for the year under review and previous year.

(b) 04 pensioners, who received their pension under Local Government Services Pension Fund, have died during the period from October 2016 to April 2022. However contributions have been recovered from Local Government Institutions even by 31 December 2023 without removing their names from the Local Government Services Pensioners' Register.

W.P.C. Wickramarathna
Auditor General

My No:- LEW/E/PSPF/24/01 20 July 2024

Director General,
Department of pensions

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Public Services Provident Fund for the year ended 31 December 2023 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Disclaimer of Opinion

The audit of the financial statements of the Public Service Provident Fund for the year ended 31 December 2023 comprising the Statement of Financial Position, and Statement of Financial Performance, Statement of the Change of Equity, and Cash Flow Statement for the year then ended and Notes to the Financial Statements, and a summary of significant accounting policies for the year then ended, was carried out under my direction in pursuance of provisions in Section 24 (1) of the Public Services Provident Fund Ordinance (Chapter 621) No. 18 of 1942, Article 154 (3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

I do not make an opinion of the Financial Statements of the Fund. I was unable to collect adequate and appropriate evidences for making a basis for an audit opinion on these financial statements due to the significance of the matters discussed in the part of the basis for the disclaimer of opinion.

1.2 Basis for Qualified Opinion

(a) Since the schedules have not been submitted for the receivable contributions of the Government to the value of Rs. 221,198,964, which shown in the financial statements, it was unable to verify the institutions and the amount of contributions separately.

(b) Since the schedules of the individual balances have not been submitted enabling to identify each contributor separately, the accuracy of Rs. 36,705,629,449 of compulsory contributions account and Rs. 56,522,311,342 of the government contributions account could not be verified.

(c) Since the schedule containing the particulars of those, who are entitled the balance of Rs. 56,462,571 of the voluntary contributions account has not been submitted to the audit, the accuracy of those balances could not be confirmed.

(d) Time analysis has not been submitted for Rs. 5,444,476 included in the balance of the adjustment account, which has been brought forward from year 1989.

(e) The income from interest for treasury bonds, which is receivable as at 31 December 2023, has not been accounted after identifying.

As described in the above manner, I could not verify or confirm using alternative methods the quantitative items included in statement of financial position, statement of financial performance, statement of the change in equity, and cash flow statement. Under such circumstance, I could not determine as to whether it is necessary to make any adjustment on the values or transactions reported or not reported in the items or values, by which the statement of financial position, statement of financial performance, statement of the change in equity, and cash flow statement are prepared.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Fund is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Fund.*)*

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

It is my responsibility to issue the report of the auditor on the financial statements of the fund based on the audit conducted conforming to the Sri Lanka Audit Standards. However, due to the matters described in the part of the basis for the disclaimer of opinion, I could not obtain adequate and appropriate evidences for a base to an audit opinion on these financial statements.

2. Report on Other Legal and Regulatory Requirements

National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

2.1.1 The financial statements of the Fund comply with the requirement of section 6 (1) (d) (iii) of the National Audit Act No 19 of 2018.

2.1.2. The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018 except the observations indicated from (a) to (j) in the part of the basis for the disclaimer of opinion of my report.

3. Operational Review

3.1. Non-compliance with Laws, Rules, Regulations

Even though the Director of Pensions should inform at the end of each financial year to each contributor the total amount, which has been credited to each contributor by the last date of the financial year, as per section 25 of the Public Services Provident Fund of 1942, no methodology has been followed to fulfil the aforesaid required.

3.2. Activities of the Management

Even though a ratio has been determined based on an average value from the opening value of monthly provisions in order to distribute the interest of income to the value of Rs. 17,102,563,543 among contributors, that basis has not been revealed in the audit and it was observed that the income from interest has not been distributed fully among the contributors. Further an amount of Rs. 8,731,182, which is the income from interest, has been transferred to common reserve without distributing among contributors during the year under review.

W.P.C. Wickramaratne
Auditor General

04. Performance Indicators

4.1. Performance Indicators of the Institution (Based on the action plan)

Activity	Sub Activities	Performance	Estimated Amount	Actual output as a percentage of expected output (%)			
				100%-90%	75%-89%	50%-74%	Below 49%
New pension awards	Awarding pension - Decentralized	Number of pensioners, who received pension award in year 2023	42,000	-	89.58%	-	-
	Awarding pension - Centralized		2,100	92.52%	-	-	-
	Awarding Widows' and Orphans' Pension		9,000	115.32%	-	-	-
Revised payments	Awarding pension - Decentralized	Number of revised pensions paid	3,120	-	-	-	28.46%
	Awarding pension - Centralized		600	-	-	-	45.33%
Gratuity and other payments	Death gratuity	No.of Death gratuity applications Paid	1,250	104.08%	-	-	-
	Disabled pension	Number of Disabled pension paid	10,000	-	88.22%	-	-
	Sathkara Piyasa	Number of persons called for the interview	40,000	95.76%	-	-	-
Monthly pensions	Monthly pension (Civil)	Number of pensioners, who received benefits monthly	497,778*12	100%	-	-	-
	Payment of gratuity and loan installments	Number of pensioners, who received benefits monthly		100%	-	-	-
Social welfare	Three Armed Forces and Police	Number of pensioners, who received benefits monthly	41,363*12	100%	-	-	-

Activity	Sub Activities	Performance	Estimated Amount	Actual output as a percentage of expected output (%)			
				100%-90%	75%-89%	50%-74%	Bellow 49%
Widows' and Orphans' Pension	Payment of Widows' and Orphans' Pension	Number of pensioners, who received benefits monthly	185,408*12	97.7%	-	-	-
Railway Warrant	Issuing railway warrant for pensioners	Number of pensioners, who received benefits monthly	497,778*12	-	76.5%	-	-
Payment of foreign pension	Conversion of Civil pensions into Foreign Civil Pensions	Number of pensioners and Widows	300	128%	-	-	-
	Conversion of Widow Pensions into Foreign Widow Pensions		150	104%	-	-	-
	Conversion of Forces Pensions in to Foreign Forces Pensions		150	114%	-	-	-
	Open up New Widow Pensions of the Sri Lankans residing Overseas		100	-	78%	-	-
Arrears of pensions to be paid (foreign pensioners)	Arrears to be paid the value above SLRs.500,000/- on Special Committee Approval		200	-	-	61%	-

Activity	Sub Activities	Performance	Estimated Amount	Actual output as a percentage of expected output (%)			
				100%-90%	75%-89%	50%-74%	Bellow 49%
Arrears of pensions to be paid (foreign pensioners	Arrears of the Pensions that hold due to not submitting Annual Life Certificate of 2021		400	-	-	62%	-
	Arrears of the Pensions that hold due to not submitting Annual Life Certificate of 2022		250	268%	-	-	-
Updating of Annual Life Certificate of the Sri Lankan Overseas Pensioners	Updating of Annual Life Certificates with the Valid Life Certificates provided for 2023		9,000	-	79.23%	-	-
	Restart the pensions that hold due to not submitting Annual Life Certificates		3,000	-	-	52%	-
Payment of the arrears of pension	Civil Armed Forces Anomalies	Number of the pensioners	8,000	130.7%	-	-	-
Income from contributions to Widows and orphans pension (Collection of income)	Central Government	Monthly Income	23,920**	-	86.75%	-	-
	Provincial Councils	Monthly Income	13,620**	99.56%	-	-	-
	Teachers' Widows' and Orphans' Pension	Monthly Income	280**	143%	-	-	-

Activity	Sub Activities	Performance	Estimated Amount	Actual output as a percentage of expected output (%)			
				100%-90%	75%-89%	50%-74%	Bellow 49%
Refunding contributions made to Widows and orphans Pensions Fund	Civil	Number of beneficiaries	1200	138%	-	-	-
	Armed Forces	Number of beneficiaries	1200	119%	-	-	-
	Teachers' Widows' and Orphans 'Pension	Number of beneficiaries	35	-	-	57%	-
	General 29	Number of beneficiaries	30	93%	-	-	-
Public Services Provident Fund,	Number of the members in P.S.P.F	Number of new members- annual	19,200	-	-	52.9%	-
	Payment of contribution	Number of beneficiaries	6,000	-	85%	-	-
	Receipt of contributions	Monthly contribution 8% and 12%	900**	-	88%	-	-
	Investments	New investments made during the year	7800**	195.9%	-	-	-
Human Resources Development	Capacity development	Conducting training programmes as per training plan	22	100%	-	-	-
Hardware development activities	Purchase of hardware	Computers	80	100%	-	-	-
		Scanners	75	100%	-	-	-
		Printers	50	100%	-	-	-
		Core Switch	1	100%	-	-	-

Activity	Sub Activities	Performance	Estimated Amount	Actual output as a percentage of expected output (%)			
				100%-90%	75%-89%	50%-74%	Bellow 49%
Updating Service Agreement	Document management System	one agreement	01	100%	-	-	-
	Life Certificate Update system	one agreement	01	-	-	-	40%
	LGN Service	one agreement	01	-	-	72%	-
System Security	CERT	one agreement	01	100%	-	-	-
Development of office environment	Development of office environment			100%	-	-	-
	Modernizing of Kelaniya Holiday Resort & Ramboda Holiday Resort			100%	-	-	-

** Receipt of income

05. Performance in achieving Sustainable Development Goals

5.1. Sustainable Development Goals identified

Objective/ Goal	Objective	Achievement index	Progress of achievements to date		
			0%-49%	50%-74%	75%-100%
End poverty in all its forms everywhere	1.3. By 2023, establish and improve equitable and sustainable social protection system and measures for all.	1.3.1.f.i. Proportion of older person receiving a state pension by sex			

During year 2023, pensions have been paid to 704,795 pensioners and the relevant gender ratio is given below.
Female- 49.1%
Male - 50.9%

5.2. Achievements and challenges in achieving sustainable development goals

The set of proposals ’Pension for all’, which contains the proposals for granting to every citizen of the country, has been submitted the institutions responsible for taking policy decisions and it is determined also based on the government policies.

The ratio of the elderly persons (Based on gender), who receive a pension as per the legal frameworks, rules and policy decisions such as Pensions Minute, Widows’/ Widowers’ and Orphans’ Pension Ordinance, is connected to the policies for recruitment to Public Service.

It is emphasized that the gender ratio of elder persons receiving government pensions cannot be managed alone by the Department of Pensions even though it has been cited as a responsibility of the Department of Pensions in sub-index (1.3.1.f.i). Semi-government institutions have post-retirement benefit schemes such as Employees’ Provident Fund and if it is proposed to introduce pension schemes for temporary and self-employees, it is suggested to get the contribution of all parties attached thereto, especially the institutions such as Department of Labour, Ministry of Social Services and Agriculture Insurance Board that have closer connections with those sectors. Therefore, it is not practical to identify goals, data and measuring progress indices alone by the Department of Pensions without the involvement interference of any such other institutions.

06. Human Resource Profile

6.1. Cadre Management

	Approved Cadre	Existing Staff	Vacancies (In excess)
Senior	35	28	07
Tertiary	11	08	03
Secondary	1102	1056	46
Primary	97	80	17
Total	**1245**	**1172**	**73**

6.3. Human Resources Development

Name of the programme	Number of employees trained	Duration of the training programme	Total Investment (Rs.)		Nature of the programme (Local/ Foreign)
			Local	Foreign	
Training programme for the officers in charge of the subject serving in government institutions regarding the correct method for submitting application for decentralized pension	915	1/2 days	Online		Local
Training programme for the officers in charge of the subject serving in government institutions regarding the correct method for submitting application for centralized pension	604	1/2 days	Online		
Session for discussing the technological issues arisen in the submission of centralized and decentralized applications	650	1/2 days	Online		
Training programmes to make the officers in charge of the subject aware of the method for submitting pension application in the correct manner (Tamil medium)	215	01 day	Online		

Training programme for the awareness of officers in zonal offices on submission of applications for pension	300	01 day	Online		
Special awareness programme prepared online to make the officers in charge of the subject in public institutes on the registration of widows' and orphans' refund pension scheme as per Public Administration Circular No. 14/2022 and W&OP refund Pension scheme	341	01 day	Online		
Discussing the issues pertaining to the life certificate and making payments in excess	185	01 day	Online		
Payment of Widows' and Orphans' Pension-Discussing the issues pertaining to trustees	118	1/2 days	Online		
Making the officers in public institutions on the submission of PD3 applications	548	1/2 days	Online		Local
Online session for discussing the issues connecting to the information technology system on pension	120	1/2 days	Online		
Training programme on establishments matters and file management for the officers of the Department of Pensions	65	1/2 days	Rs. 14,270/= DOP		
Online session for discussing the issues on payment of foreign pension	355	1/2 days	Online		
Online session for discussing the issues on payment of pension of armed forces	324	1/2 days	Online		
Training programme to enhance the efficiency of Drivers serving in the Department of Pensions	10	1/2 days	Rs. 1,200/= DOP		

Training programme for the officers of the Department on the introduction of new version of file management system (Auradoc)	-	1/2 days	Online		
Online training programme for monthly payment of pension	178	1/2 days	Online		Local
Over payment of pensions and online session for discussing the issues connected to the system	274	1/2 days	Online		
Conducting a training programme on Excel for the officers in the Department of Pensions	73	04 days	DOP		
Capacity development porgramme for junior officers	33	01 day	DOP		
For study cources					
Mrs. T Janaganmiyage - Deputy (Director-Centralized) Master of Business Administration Degree Programme 2022-2023 (Payment of 5th installment of the course)	01	2 years	150,000/=		Local
Miss W C L Alwis (Assistant Director - W&OP) Post graduate degree course on international relations 2022-2023	01	2 years	165,880/=		
Mrs. E.M. Nalika Edirisingha Higher National Diploma in Public Procurement	01	1 year and 2 months	138,000/=		

07. Report of Compliance

Serial No	Requirement, which should be made applicable	Nature of compliance (Complied/ Not complied)	Clarification in brief if the answer is 'not complied	Corrective measure to be taken to avoid situation of noncompliance in future
1.	**Following financial statements/ accounts have been submitted on due date**			
1.1	Annual financial statements	Complied		
1.2	Advance account of public officers	Complied		
1.3	Business and production advance account (Commercial advance account)	Not relevant		
1.4	Stores Advance account			
1.5	Special advance account			
1.6	Other			
2.	**Maintenance of books and registers (F.R. 445)**			
2.1	Maintaining fixed assets register with necessary updating as per P.A. Circular No. 267/2018	Complied		
2.2	Maintaining wages and salaries register/ wage and salaries cards with necessary updating	Complied		
2.3	Maintaining audit queries register with necessary updating	Complied		
2.4	Maintaining internal audit report register with necessary updating	Complied		
2.5	Preparation of all monthly account summaries and submitting them to the General Treasury on due date (CIGAS)	Complied		
2.6	Maintaining cheques and money order register with necessary updating	Complied		
2.7	Maintaining inventory with necessary updating	Complied		
2.8	Maintaining stock register with necessary updating	Complied		

2.9	Maintaining losses and damages register with necessary updating	Complied		
2.10	Maintaining liabilities register with necessary updating	Complied		
2.11	Maintaining counterfoil register with necessary updating (GA - N20)	Complied		
3.	**Assigning tasks for financial control (F.R. 135)**			
3.1	Vesting powers for financial control within the institute	Complied		
3.2	Informing the vesting of powers for financial control within the institute	Complied		
3.3	Vesting powers so as to approve every transaction through two or more officers	Complied		
3.4	Taking action subject to the control of the Accountant when using software package for salaries as per Public Accounts Circular No.171/2004 dated 11.05.2004	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	Complied		
4.4	Preparation of annual estimate and submitted same to the Department of National Budget on due date (NDB)	Complied		
4.5	Submission of annual cash flow statements to the Department of Treasury Operations on due date	Complied		
5.	**Audit Queries**			
5.1	Making replies for all audit queries on the date prescribed by Auditor General	Not Complied	A delay occurs as it is required to submit answers calling them from District and Divisional Secretariats	

6.	**Internal Audit**			
6.1	Preparation of internal audit plan making discussions with auditor General at the beginning of the year as per Financial Regulations No.134 (2) DMA/1-2019	Complied		
6.2	Making answers for every internal audit report within a month	Not Complied	Divisional Secretariats have informed in response to the inquiry made that a delay occurs in submitting answers as it is required look in to the matters pointed out in reports and to make necessary rectifications.	
6.3	Submitting the copies of all reports of internal audit to the Department of Auditor General as per sub section 40 (4) of National Audit Act No. 19 of 2018.	Complied		
6.4	Submitting the copies of all reports of internal audit to the Department of Auditor General as per Financial Regulations No. 134 (3)	Complied		
7.	**Audit and Management Committee**			
7.1	Conducting at least 04 meetings of the Audit and Management Committee during the relevant year as per DMA Circular No 1-2019	Complied		
8.	**Management of assets**			
8.1	Submitting the particulars on purchase and disposal of assets to the Comptroller Generals Office as per Assets Management Circular No 01/2017	Complied		

8.2	Appointment of an officer suitable to implement the provisions of the chapter 13 of above mentioned circular and submitting the particulars of the said officer to the Comptroller Generals Office	Complied		
8.3	Conducting boards of surveys and submitting relevant reports to the Auditor General on due date as per Public Finance Circular No 01/2020	Complied		
8.4	Rectifying excesses, deficits revealed from the board of survey during the period prescribed by the circular and implementing recommendations given.	Complied		
8.5	Disposal of unserviceable items as per F.R. 772	Complied		
9.	**Management of vehicles**			
9.1	Preparation of daily running charts and monthly summaries for pool vehicles and submitting them to the Auditor General on due date	Complied		
9.2	Disposal of vehicles less than 06 months from the date on which they became unserviceable	Complied		
9.3	Maintaining log books on vehicles with necessary updating	Complied		
9.4	Taking action as per Financial Regulations No. 103, 104, 109 and 110 on every vehicle accident	Complied		
9.5	Re-examination of fuel consumption of vehicles as per the provisions mentioned in para 3.1 of the Public Administration Circular No.30/2016 dated 29.12.2016.	Complied		
9.6	Getting the ownership of leased vehicles transferred at the end of the period of lease.	Complied		
10.	**Management of bank accounts**			
10.1	Preparation of bank reconciliation statements and submitting them for auditing on due date after certifications	Complied		

10.2	Settling inactive bank accounts which were brought forward from the year under review or previous years	Complied		
10.3	Taking action as per financial regulations on the balances to be adjusted and revealed from bank reconciliation reports and settling them within a period of one month	Not Complied	All rectifications could not be made within a month as there is a large number of transactions.	
11.	**Utilization of provisions**			
11.1	Spending provisions so as not to exceed the limits prescribed	Complied		
11.2	Entering in to liabilities as per F.R.94 (1) so as not to exceed the limit at the end of the year after utilizing provisions	Complied		
12.	**Advance B account of public officers**			
12.1	To be complied with limits	Complied		
12.2	Making a time analysis on outstanding loan balances	Complied		
12.3	Settling loan balances which were remaining in arrears for more than one year	Not Complied	Action has been taken to settle the loan balances of the officers, who have vacated their posts.	
13.	**General deposit account**			
13.1	Taking action on deposits which are expired as per F.R. 571	Complied		
13.2	Maintaining the control account for general deposit with necessary updating	Complied		
14.	**Imprest account**			
14.1	Remitting the balance of the cash book at the end of the year under review to the Department of Treasury Operations	Complied		

14.2	Settling ad hoc interim imprest issued as per F. R. 371 within one month from the date of completion of the relevant work	Complied		
14.3	Issuance of ad hoc interim imprest so as not to exceed approved limit as per F.R. 371	Complied		
14.4	Reconciling the balance of imprest account monthly with the books of General Treasury	Complied		
15.	**Revenue account**			
15.1	Making refunds from the collected income in consistent with the relevant regulations	Complied		
15.2	Crediting directly the collected income to the income instead of crediting them to the deposit account	Complied		
15.3	Submission of the reports on income in arrears as per F.R. 176	Complied		
16.	**Human Resources Management**			
16.1	Maintaining the staff within the approved limit	Complied		
16.2	Issuing duty lists in writing to every member of the staff	Complied		
16.3	Submitting all reports to the Department of Management Services as per MSD circular No.04/2017 dated 20.09.2017	Complied		
17.	**Providing information to General Public**			
17.1	Marinating a register for the provision of information with necessary updating and appointing an information officer as per Right to Information Act.	Complied		
17.2	Information of the institute has been given through the website and making facilities for general public through website or alternative ways to publish their commendations/ allegations	Complied		

17.3	Submitting reports once or twice a year as per section 08 and 10 of Right To Information Act.	Complied		
18.	**Implementing the Citizens Charter**			
18.1	Formulation and implementation of a citizens/ recipients charter as per Public Administration Circular No.05/2008 and 05/2018 (1)	Not Complied	The Citizen Charter prepared as per the functions of institution is being implemented.	
18.2	Preparation of a method for the supervision and evaluation of the preparation and implementation of citizens/ recipients charter as per para 2.3 of the aforesaid circular.	Not Complied		
19.	**Formulation of Human Resource Plan**			
19.1	Preparation of a human resource plan based on the annex 02 of Public Administration Circular No 02/2018 dated 24.01.2018.	Not Complied	Human resources plan as per the requirements of the institution has been prepared.	Taking every possible effort to prepare the Human Resources Plan in accordance with the provisions of the Public Administration Circular No 02/2018.
19.2	Assuring in the above mentioned Human Resource Plan a training opportunity at least of not less than 12 hours per year for every member of the staff.	Complied		
19.3	Signing annual performance agreements for the whole staff based on the specimen indicated in annex 01 of the above mentioned circular.	Not Complied		

19.4	Appointing a senior officer assigning responsibilities for the preparation of human resources plan, enhancement of capacity development programmes, implementation of skill development programmes as per para 6.5 of the above circular	Complied		
20.	**Making responses to audit paras**			
20.1	Rectifying the defects pointed out by the Auditor General through audit paras issued for previous years.	Complied		

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இலங்கை ஓய்வு
Sri Lanka Pensions

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