Evaluation through Online Information Management System of the Financial control and performance of Public Institutions, Provincial Councils and Local Government Authorities For the Financial Year 2022

Name of the Ministry / Department	Head
01. Ministry of Justiceof Justice Prison Affairs and Constitutional Reforms	110
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Name and Head of the Institution : Ministry of Justiceof Justice Prison Affairs and Constitutional Reforms - 110
Parliamentary Publication Series Number : 79

Weaknesses identified/ recommendations made by the Committee	**Actions Taken to overcome such weaknesses and current status**
First Part : 76 .00	
The register as regards risks is not kept up to date.	The register as regards risks is maintained up to date.
Every audit query submitted by the Auditor General was not answered within a month.	This situation has largely been overcome so farduring the year 2023, 20 audit queries were received, 15 of which were answered within a month, and the remaining 05 were answered within 2 months. In the year 2024, 10 audit queries have been received, out of which all the audit queries except 01 have been answered within a month.
Instances where internal audit queries were not answered within a month were reported.	Steps will be taken to correct this situation in the future.
Daily running notes and monthly summary reports for reserved vehicles were not submitted to the Auditor General.	Daily running notes and monthly summary reports for reserved vehicles have been submitted to the Auditor General as of date.
No all the vehicles had the state emblem painted on them.	As per PA Circular No. 26/92 dated 19.08.1992, as there is no need to paint the state emblem on the vehicles reserved for the Hon. Ministers, government officials who are entitled to use government vehicles for personal use as per PA Circular No. 5/90 dated 17.01.1990 and officers who use the vehicles on preference, the necessary preliminary work is being done to print the state emblem on other vehicles.
A vehicle has not been disposed of within less than 8 months	Actions are being taken to dispose of a vehicle that has been impounded.

since it was impounded.	
As regards the balances, as revealed in the bank reconciliation statements and that should have been adjusted had not been settled within a month in terms of FR.	The concerned officials have been instructed to deal with the balances to be adjusted as revealed in the bank reconciliation statements as per the FR.
There were outstanding loan balances dating back more than a year.	**Credit balance of suspended officers** **M.I. Fernando - Loan Balance of Rs. 49,150.00** This officer was suspended in 2004 and dismissed in 2007. The concerned person has been informed by registered mail and then informed by the GramaNiladari in the area. However, the loan balance has not been settled. Accordingly, a complaint has been lodged at the Keselwatta Police to recover the debt and the complaint has not been called so far. Therefore, although reminder letters have been sent, there has been no response from Keselwatta Police until now. After that, letters have been sent to Moratuwa Police Station to recover the debt, but there has been no response until now. **P.V. Gunawardena - Loan balance of Rs. 162,215.00** The relevant information has been forwarded to the Attorney General's Department to take the necessary legal steps to recover the loan balance of this officer and a case is currently pending against this officer in the Colombo High Court. **G.A.C.Gamaarachchi - Loan balance of Rs. 111,832.00** So far an amount of Rs. 27,345.00 has been recovered from the guarantors. The remaining balance of 84,487.00 is being collected from the guarantors in the future.

	A.N.A. Samaranayake - Rs. 110,854.68 A case is pending in Colombo District Court. 2024.05.08 The Ministry has submitted a motion to continue the proceedings in the case. **J.M.S Kumarasiri- Rs.118,465.00** A case is pending in the Gangodawila District Court. On 05.08.2023, it was informed of the service of summons on him through the GramaNiladari in the area within which he resides. **Credit balances of officers vacated the service** **H.S.C. Pushpakumara - Loan Balance of Rs. 121,392.00** The relevant information has been forwarded to the Attorney General's Department to take necessary legal steps to recover the loan balance of this officer and a preliminary consultation has been conducted at the Attorney General's Department on 16.11.2023 **H.A.A.Chamara - Loan Balance of Rs. 117,003.00** The relevant information has been forwarded to the Attorney General's Department to take necessary legal steps to recover the loan balance of thisofficer. **N.G.J.C. Narangaspitiya - Rs. 4,990.00** The loan balance of this officer, who has vacated the service since 29.06.2015, has been recovered from the guarantor as at 30.04.2022. **T. M. U. B. Thennakone - Rs.235,590.00** Reminder letters have been sent to this officer for payment of dues by registered post. As the loan balance has not been settled, legal action is being taken against this officer.

	Credit balances of deceased officers **M.S.W.Marasinghe - Rs.181,300.00** Approval has been received from the Ministry of Public Administration and Home Affairs Provincial Councils and Local Government to make the service of the relevant officer permanent. Since the report of the dependents has not been received from the Divisional Secretariat, it has not been possible for the file to be to referred to the Department of Pensionsto process the death gratuity. **RMV Vishwajit- Rs.189,177.00** The necessary letters for the death gratuity of the concerned officer are being prepared and since the report of the dependents has been directed to be certified from the Divisional Secretary for the payment of the death gratuity, it has not been possible to prepare the death gratuity. **A.S. Tillakasiri - Rs.82,769.00** The loan balance of the concerned officer has been settled from death gratuity in April 2024. **Loan Balances of Retired Officers** **N.P. Gallage – Rs. 350,979.00** The loan balance of the concerned officer has been settledfrom the retirement gratuity of December, 2023 **J.A.D.W. Kumar – Rs. 125,736.00** The loan balance of the concerned officer has been settled from the retirement gratuity. **D. Suvinita – Rs. 68,080.00** The loan balance of the concerned officer has been settled from the retirement gratuity of April 2023.

Sub-imprests issued in terms of F.R. 371 were not settled within one month of the completion of the work.	In issuing sub-imprests, such issuance takes place with the signature of the concerned staff officer to a form stating that the sub-imprests would be settled on the due date and thus the relevant officials have been instructed to settle the sub-imprestsin accordance with F.R. 371
The revenue collected was not repaid in accordance with the relevant provisions.	The incomes collected monthly are accounted to the prescribed income heads as per the relevant regulations.
Arrangements for the proper presentation of the Annual Performance Report in Parliament had not been started.	Due to the delay in receiving the government auditor's report for the year 2022, although the preparation of the performance reports had been started properly, it could not be submitted in Parliament on the scheduled date. Accordingly, the 2022 performance report was submitted in Parliament on 28.06.2023.

Second part : 76.00	
According to the Circular No. 05/2008 dated 06.02.2008as amended by Circular No. 05/2018(1) dated 24.01.2018 of the Ministry of Public Administration and Management, the Citizen/Client Charter was not prepared properly.	The citizen/client charter is being arranged to be prepared properly.
There was no system in place to monitor or evaluate the implementation of the client charter in the organization.	A system to monitor and evaluate its implementation is being developed and will be arranged to be implemented in the future.
The HR plan prepared did not guarantee for not less than 50% of the staff a training opportunity of at least 12 hours per year.	Due to the control of public expenditure under National Budget Circular 03/2022, in terms of and the Ministry of Finance, Economic Stabilization and National Policies Budget Circular 01/2023, providing only essential training opportunities has resulted in reducing the number of training opportunities.
From and out of planned training opportunities, less than 50% of planned training opportunities were provided.	

The audit opinion on the accounts of the institution was at subordinate/ unqualified/ adverse level.	The Ministry has expressed an audited opinion on the accounts for the financial year 2022.

Name and Head of the Institution : Department of Court Administration - 228
Parliamentary Publication Series Number : 79

Weaknesses identified/ recommendations made by the Committee	**Actions Taken to overcome such weaknesses and current status**
First Part : 83.00	
The register as regards risks is not kept up to date.	The register as regards risks register is maintained up to date.
Every audit query raised by the Auditor General was not answered within a month.	The situation has largely been remedied so far and the concerned officials have been instructed to respond to the audit queries within a month.
Cases where internal audit queries were not answered within a month were reported.	Steps will be taken to correct this situation in the future.
Not all the vehicles had the state emblem painted on them.	While the Ministry has assigned vehicles only to judges, as per Public Administration Circular No. 26/92 dated 1992.08.19, it has been informed that government vehicles assigned to judges are not required to paint the state emblem.
Balances due for adjustment disclosed in the bank reconciliation statements were not settled within a month as per currency regulations.	The concerned officials have been instructed to deal with the matters pertaining balances to be adjusted as revealed in the bank reconciliation statements as per the F.R.
There were outstanding loan balances dating back more than a year.	Committees have been appointed according to jurisdictions to make recommendations for recovery of outstanding loan balances and Debt

	recovery/write-off is done on the recommendations of those committees. Apart from that, the actions taken according to the credit balance classifications are given below. **01.Officials transferred to Ministries/Departments** As per P.A, Circular 01/2024, to recover the relevant loan balance, documents have submitted for write-off on approval of Chief Accounting Officer. **02.Officials released to Provincial Councils** As at 31.12.2022, there was an outstanding loan balance of 193,550.00, and the loan balance has been paid off by May, 2024. **03.Deceased Officers** As of 31.12.2022, there was an outstanding loan balance of Rs.4,748,929.98, and as at 30.06.2024, a loan balance of Rs.1,676,916.65 has been settled. The To recover the outstanding loan balance of Rs.3,072,013.33. Following steps have been taken. • The necessary files of documents have been submitted to the Department of Pensions for recovery of the loan balance from the pension gratuity. • All possible measures have been taken to recover the outstanding debt balance of the officers who have been deprived of their death gratuity and whose personal files have not been found, but the debt balance has not been recovered. Therefore, the committee appointed to settle the outstanding loan balance of the relevant judicial zone has recommended that the loan amount be written off from the loan register. As per P.A. Circular No.01/2024, documents have been submitted to write-off the loan balances concerned with the approval of the Chief Accounting Officer. • Court has been notified to recover the balance upon having gathered

	information about the guarantors. **04. Retired Officers** As at 31.12.2022, there was an outstanding loan balance of Rs.7,404,657.36, and as at 30.06.2024, the outstanding balance of Rs.5,303,503.86 has been settled and to collect the remaining outstanding loan balance of Rs.2,101,153.50, the following arrangements have been made. • The necessary files of documents have been submitted to the Department of Pensions for recovery of the loan balance from the pension gratuity. • Letters have been issued informing the debtors to pay the balance of the loan and attention has been directed to obtain information from the Pension Department regarding the payment of the pension gratuity. • The outstanding amount related to the loan balances totaling Rs.281,757.00 is being paid in installments. • Courts have been informed to obtain information about the current situation of officers who are under disciplinary inquiry from the Judicial Service Commission. **05. Dismissed/Suspended Officers** As at 31.12.2022, there was an outstanding loan balance of Rs.10,225,759.28, and as at 30.06.2024, a loan balance of 2,485,600.07 has been settled and the following steps have been taken to collect the outstanding loan balance of Rs.7,740,159.21. • Documents have been submitted to write off the loan balance on the approval of the Chief Accounting Officer as per Public Finance Circular 01/2024. • The total loan balance of Rs.1,032,891.24is being paid in monthly installments. • Total outstanding loan balance of Rs.316,939.00is being recovered from

	guarantors in monthly installments. • The total loan balance amounting to Rs.1,215,168.00has been recommended to be recovered from the guarantors. • It has been recommended to recover certain loan balances by way of legal actions. **06. Officers vacated service** As at 31.12.2022, there was an outstanding loan balance of Rs.6,612,852.54, and as at 30.06.2024, the outstanding loan balance of Rs.1,556,409.16 has been settled and to settle the remaining outstanding loan balance of Rs.5,056,443.38 measures taken are as follows. • Documents have been submitted to write off loan balance on approval of Chief Accounting Officer as per Public Finance Circular No. 01/2024. • Outstanding loan balance totaling Rs.1,178,731.63is being paid in monthly installments. • It has been recommended to recover the loan amount through the guarantors. • It has been recommended to recover certain loan balances by way of legal actions.
Regarding the overdue deposits in the general deposit account, no action was taken according to F.R. 571.	In the general deposit account, the retention money of the contractors related to the construction and the bail monies related to the legal proceedings are deposited as overdue deposits. Since the retention money related to the constructions that are in operation for more than 02 years should be retained until the completion of the respective construction, those deposits should be retained in the deposit account even if they exceed 02 years. Also, deposits for foreign summons should be held until a court order is received. Further, deposits overdue more than 02 years in the courts are deposits related to bail deposits in the proceedings and thus should be retained till the conclusion of the

	proceedings.
The sub- imprests issued under F.R. 371 have not been settled within a month of completion work.	Officials have been instructed to settle the sub- imprests within one month after completion of the tasks, and the work is being done accordingly.

Second Part : 66.00	
As per Ministry of Public Administration and Management Circular No. 05/2008 dated 06.02.2008 as amended by Circular No. 05/2018(1) dated 24.01.2018, the citizen/ client charter was not prepared properly.	The Judicial Service Commission takes the charge of matters pertaining proper preparation of the citizen/ client service charter, monitoring and evaluation of its implementation, preparation of a human resource plan, preparation of human resource development plans and nomination of a senior officer to implement capacity and skill development programs and as such Commission will be informed about it.
There was no methodology put in place to monitor or evaluate the implementation of the organization's citizen/client service charter.	
A properly designed human resource plan was not prepared as per the provisions of Public Administration Circular No. 02/2018 dated January 24, 2018.	
The human resource plan prepared did not guarantee more than 50% of the staff a training opportunity of at least 12 hours per year.	
Performance contracts were not prepared and contracted incorporating the entire staff.	
There was no senior officer nominated in the organization to prepare human resource development plans and implement capacity and skill development programs.	
Training opportunities provided out of the planned training opportunities were less than 50%.	

The audit opinion on the accounts of the institution was at subordinate/ unqualified/ adverse level.	A qualified opinion has been expressed on the institution's accounts for the financial year 2022.
No recoveries have been carried out from the officials for the losses incurred by the government as per F.R.156 (1).	No recoveries have been reported from the officials for the losses incurred by the government as per F.R.156 (1).

Name and Head of the Institution: Supreme Court Registrar's Department - 234
Parliamentary Publication Serial Number : 79

Weaknesses identified/ recommendations made by the Committee	**Actions Taken to overcome such weaknesses**
Part one : 97.00	
The risk register has not been kept up-to-date.	The internal audit activities of this department are carried out by the Ministry's Internal Audit Division, and the risks related to the department have been identified and included in the Ministry's risk register.
Logbooks for all vehicles were not maintained on an updated basis.	All logbooks will be updated and maintained in the year 2024.

Part two: 93.00	
The number of training opportunities provided was less than 50% of the planned training sessions.	Many training opportunities scheduled for the year 2022 were not conducted due to the COVID-19 pandemic. However, training sessions have now been arranged to cover all officers.

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Name and Head of the Institution: Department of Debt Conciliation - 231
Parliamentary Publication Serial Number : 79

Weaknesses identified/ recommendations made by the Committee	Actions Taken to overcome such weaknesses
Part one : 89.00	
The Fixed Assets Module of the SIGAS program was not maintained up-to-date as per clauses 8.1 and 8.2 of the guidelines issued by the State Accounts Department under reference number 2022/05, dated 13.12.2022.	The Fixed Assets Module of the CIGAS program has now been updated and is being properly maintained.
The risk register has not been kept up-to-date.	The internal audit activities of this department are carried out by the Ministry's Internal Audit Division, and the risks related to the department have been identified and included in the Ministry's risk register.
The annual action plan was not prepared.	An annual action plan was prepared and submitted on 2022.01.10, and progress has been reported accordingly on a quarterly basis.
As FR 134(2), the internal audit program has not been prepared at the beginning of the year.	This department does not have its own internal audit unit; therefore, internal audit activities are carried out by the Ministry's internal audit unit.at the beginning of the year.
Proper procedures were not followed regarding government vehicle accidents as per the Financial Regulations.	The procedures related to government vehicle accidents were completed in accordance with the Financial Regulations on 10.03.2023.
Allocations have been made to other institutions beyond the stipulated time.	Allocations from expenditure head 231 are not released or allocated to other institutions.

Staffs were recruited exceeding the approved limit.	The positions were approved by the Director General of the Management Services Department in letter number DMS/1279(II)-T, dated 21.12.2023.

Part two: 87.00	
The number of training opportunities provided was less than 50% of the planned training sessions.	Although allocations were made for training courses through the revised budget for the year 2022, it was not possible to conduct the planned training sessions due to adverse conditions prevailing in the country that year. However, more than 90% of the allocations for training opportunities have been provided in the year 2023.
The audit opinion on the institution's accounts was at a qualified level/subordinate level/ adverse level.	The audit opinion on the accounts for the year 2022 is a qualified opinion.

Name and Head of the Institution: Government Analyst's Department - 233
Parliamentary Publication Serial Number : 79

Weaknesses identified/ recommendations made by the Committee	Actions Taken to overcome such weaknesses
Part one :68.00	
The risk register has not been kept up-to-date.	In 2022, issues were not identified for inclusion in the risk register. However, starting from the year 2023, internal audit activities of this department are conducted by the Ministry's Internal Audit Division. The relevant risks for the department have now been identified and included in the Ministry's risk register.

<table>
<tr><td>The annual action plan was not prepared.</td><td rowspan="2">Although the annual action plan and procurement plan for the year 2022 were prepared, it was not possible to obtain approval for the relevant reports within the stipulated timeframe due to the prevailing conditions in the country. However, approval has been obtained within the stipulated timeframes for the year 2024, and the relevant reports have been submitted.</td></tr>
<tr><td>The annual procurement plan was not prepared.</td></tr>
<tr><td>Responses were not provided within a month for each audit query presented by the Auditor General.</td><td rowspan="2">Responses were not provided within the one-month deadline for audit queries. However, starting from the year 2024, responses have been submitted within the one-month deadline for all audit queries presented.</td></tr>
<tr><td>Instances of not providing responses within a month for internal audit queries were reported.</td></tr>
<tr><td>As per FR134 (3), copies of internal audit reports were not submitted to the Auditor General.</td><td rowspan="2">An officer was appointed to the internal audit position on acting basis at the department on 19.11.2021. Although an internal audit program was prepared for the year 2022, the officer's attendance was limited to two days per week, which hindered the proper execution of audit activities. Additionally, the officer's appointment for oversight was limited to only one year.
However, from the year 2023 onwards, internal audit activities of the department are carried out by the Ministry's Internal Audit Unit.</td></tr>
<tr><td>As per FR 134(2), the internal audit program was not prepared at the beginning of the year as required by the Auditor General.</td></tr>
<tr><td>As per Section 7 of the Assets Management Circular No. 01/2017 dated 26.06.2017, information about assets purchased and disposals in the year 2018 was not submitted to the Comptroller General's Office.</td><td>In 2022, only the reports requested repeatedly by the Comptroller General's Office were provided. However, starting from the year 2023, the provision of quarterly information requested under Circular No. 01/2017 has been initiated.</td></tr>
<tr><td>Recommendations related to excess and shortages identified through the annual board of survey, as well as other recommendations, were not implemented within the stipulated timeframe.</td><td>Recommendations regarding shortages and excesses identified through the annual board of survey were not provided.</td></tr>
</table>

Documents confirming ownership of all vehicles are not available.	Out of the vehicles currently in use by the department, except for one vehicle that is still paying expired installments received from the National Budget Department, all other vehicles have been transferred to the department. The department holds documents confirming the ownership of these vehicles.
Daily running records and monthly summary reports for fleet vehicles were not submitted to the Auditor General.	Currently, daily running records and monthly summary reports for fleet vehicles are being submitted to the Auditor General on a monthly basis.
Logbooks for each vehicle were not maintained on an updated basis.	Currently, logbooks for each vehicle are being maintained on an updated basis.
Proper procedures were not followed regarding government vehicle accidents as per the Financial Regulations.	Actions are being taken in accordance with the provisions provided under Financial Regulations 104-109 for all vehicle accidents.
Discrepancies identified from bank reconciliations regarding the balances to be adjusted were not clarified within the month as required by the Financial Regulations.	All discrepancies identified from bank reconciliations are adjusted in the following month. However, discrepancies involving insufficient direct deposits are clarified only after obtaining adequate information to verify the receipts.
Expenses exceeded the limit of provisions set aside for expenditure subjects, leading to a situation where the remaining provisions at the end of the year exceeded the allowable limit as per Financial Regulation 94(1).	Expenditure limit exceeding the provisions was within the limit set according to Financial Regulation 94(2).
Outstanding debt balances have been maintained for a period exceeding one year.	By the year 2022, there were four debt balances with a total value of Rs. 86,103.00 that had been outstanding for more than one year. Of these, two balances totaling Rs. 64,949.00 have been collected to date. Actions are being taken to recover the remaining debt balances, and the relevant officers have been notified at their personal addresses.

Interim advances issued as per FR 371 were not cleared within one month after the completion of the task.	Due to shortages of goods and fuel issues prevailing in the country during the year 2022, there were delays in clearing the interim advances received by officials due to their service obligations. However, in the year 2024, all interim advances have been cleared within the prescribed time limits.
The process to properly submit the annual performance report to Parliament had not been initiated.	Due to the adverse conditions prevailing in the country, the submission of the annual performance report was delayed beyond the prescribed timeframe.

Part two: 63.00	
A website to provide necessary information about the organization to the public had not been created and maintained.	By the year 2022, the website had become inactive. Since it was not possible to restore it to an operational state, a new website is being developed in the year 2024, with the procurement process started and quotations requested.
The existing website of the organization did not provide an opportunity for the public to record complaints and compliments.	During the development of the new website, space has been allocated for recording complaints, compliments, and other feedback.
The citizen charter was not properly prepared according to circular No. 05/2008 of the State Administration and Management Ministry dated 06.02.2008, as amended by circular No. 05/2018(1) dated 24.01.2018.	By the end of 2023, the citizen charter has been prepared.
A mechanism to monitor or evaluate the implementation of the citizen charter was not established.	A senior executive officer has been appointed in the department to oversee the implementation of the citizen charter.
In accordance with the guidelines of the Public Administration Circular No. 02/2018 dated January 24, 2018, a human resources plan was not prepared properly.	However, a human resources development plan for the next two years was prepared at the end of the year 2022.

The prepared human resources plan did not ensure a minimum of 12 hours of training per year for more than 50% of the staff. Performance agreements were not prepared and formalized for the entire staff. The number of training opportunities provided through planned training sessions was at a level below 50%.	Due to the restriction of allocations for domestic and international training from the year 2022, the provision of training opportunities was halted, making it impossible to provide a minimum of 12 hours of training for at least 50% of the staff. However, in the years 2023 and 2024, efforts were made to provide training opportunities exceeding the expected level for staff through foreign aid and free courses by directing officials to these programs. By the year 2024, performance agreements have been formalized with the entire staff.
The audit opinion on the institution's accounts was at a qualified/interpretative/adverse level.	The audit opinion for the year 2022 is based on the assessment of the department's audit opinion.

Name and Head of the Institution: Legal Draftsman's Department - 230
Parliamentary Publication Serial Number : 79

Weaknesses identified/ recommendations made by the Committee	**Actions Taken to overcome such weaknesses**
	Part one : 76.00
The internal audit inquiry records were not kept up-to-date.	An audit inquiry record is now maintained, with separate entries for government auditor inquiries and internal audit inquiries, and is kept up-to-date.
The risk register was not kept up-to-date.	The department had not approved the establishment of an internal audit unit. Instead, internal audits are conducted by including the department's internal audit areas in the internal audit plans and programs of the Ministry's Chief Internal Auditor. Accordingly, the department's relevant risks have been

	identified and included in the Ministry's risk register.
According to FR 134(2), the internal audit program was not prepared at the beginning of the year, as required by the Auditor General.	However, the department's internal audit areas have been included in the approved internal audit program under the Ministry's internal auditor.
During the review year, audit and management committee meetings were not held as scheduled.	The Ministry conducts regular audit and management committee meetings where separate sections are allocated for this department to review relevant issues and provide necessary guidance and instructions. Starting from 2024, measures will be taken to hold audit and management committee meetings within the department as per the guidance provided in the previous audit and management committee meeting. The first audit and management committee meeting for 2024 was held on 24.07.2024.
Daily running logs and monthly summary reports for the fleet vehicles were not submitted to the Auditor General.	However, daily running logs and monthly summary reports for fleet vehicles relevant to the year 2022 have been submitted to the Auditor General every month. From January to December 2022, when vehicles assigned to officials were temporarily transferred for repairs, efforts were made to update and send the running logs of the fleet vehicles to the Auditor General, except during such periods of temporary transfer.
The state emblem was not painted on all vehicles.	According to the provisions of Circular 26/29, it is not required to paint the state emblem on vehicles assigned to officials as official vehicles. Accordingly, actions will be taken in the future to paint the state emblem on the fleet vehicle NA 6018.
Logbooks for each vehicle were not maintained on an up-to-date basis.	Currently, logbooks for every vehicle are being maintained and updated regularly.

Inactive bank accounts that had been existing either in the review year or in previous years were not cleared.	There are no inactive bank accounts under this department
Provisions were allocated to other institutions outside the specified time frame.	Provisions are allocated only to other departments within the relevant financial year.

Part two: 88.00	
Records related to complaints about not providing requested information and the actions taken in this regard were not maintained.	A file containing the procedures for recording complaints is now being maintained, and a summary record of this information is also being kept.
The number of training opportunities provided through planned training programs was below 50%.	Currently, the department has developed a training plan and is taking further steps to provide training opportunities to officials accordingly.
The audit opinion on the institution's accounts was at a qualified level/subordinate level/ adverse level.	The audit opinion on the accounts for the year 2022 is a qualified opinion.

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Name and Head of the Institution: Attorney General's Department -229
Parliamentary Publication Serial Number : 79

<table>
<tr><th>Weaknesses identified/ recommendations made by the Committee</th><th>Actions Taken to overcome such weaknesses</th></tr>
<tr><td colspan="2"><u>Part one : 76.00</u></td></tr>
<tr><td>There were instances where responses to internal audit inquiries were not provided within the month.</td><td>There are 54 vacancies in the management services officer positions, and although the Ministry of Public Administration has been informed about this, the vacancies have not yet been filled. As a result, there has been a delay in providing responses to audit inquiries due to the insufficient number of officers for the respective areas. However, it is informed that measures will be taken to ensure that responses to internal audit inquiries are provided within a month in the future.</td></tr>
<tr><td>The reports related to the survey, conducted in accordance with Section 1, Subsection 11.1 of the Circular No. 01/2020 dated 28.08.2020, were not submitted to the Auditor General by the specified date, as required under FR 756 (6).</td><td rowspan="2">Due to the economic downturn in the country during the year 2022 and the fuel crisis that resulted in repeated office closures, it was not possible to conduct the board of survey activities within the specified timeframe. Consequently, there was a delay in the implementation of recommendations from the survey and in submitting the survey report. In the upcoming years, necessary measures will be taken to ensure that the board of survey activities and the implementation of recommendations are completed and the report is submitted within the stipulated timeframes, in accordance with financial regulations.</td></tr>
<tr><td>Recommendations regarding excesses and deficiencies identified during the annual board of survey, as well as other recommendations, were also not implemented within the stipulated timeframe.</td></tr>
<tr><td>Inactive bank accounts that had been existing since the year under review or earlier years were not cleared.</td><td>The relevant inactive bank account has been cleared, and there are no further inactive bank accounts.</td></tr>
</table>

Discrepancies identified in bank reconciliation statements were not cleared within the month as required by the relevant regulations.	Instructions have been provided to the relevant officers to clear the discrepancies identified in the bank reconciliation statements within the month as per the regulations, and actions are currently being undertaken accordingly.
The expenditure from the allocated provisions as per FR 94(1), exceeded the remaining provisions by the end of the year.	For the year 2022, although requests were made to the Treasury for provisions to obtain essential services, the provisions provided were insufficient, and there was a significant increase in commodity prices. This situation led to a shortage of necessary services required to continuously carry out essential functions. In the future, measures will be taken to ensure adequate provisions are obtained from the Treasury and to manage the existing provisions effectively.
There had been an outstanding debt balance that persisted for more than a year.	At the beginning of 2022, the outstanding debt balance, which amounted to Rs. 1,807,717, has been reduced to Rs. 1,128,425 by recovering Rs. 282,320 in 2022, Rs. 747,315 in 2023, and Rs. 98,790 in 2024. Actions are being taken in accordance with the Director General's (Establishment) letter EST/6/04/LOL/1030 and the Director General of State Accounts' letter SA/SDA/1/1/21 to complete the necessary legal procedures for the remaining debt balances.
The provisional advance was not settled within one month after the task was completed as per the FR 371.	Officials have been informed to settle the provisional advance within 7 days after the completion of the task, and necessary actions are being taken accordingly.
The interim advance was issued exceeding the limits set by FR 371.	In the future, provisional advances will only be issued in accordance with the limits specified in FR371.
The collected revenue has been deposited into the revenue account within a period of less than a month, either directly or by holding it in a deposit account.	Efforts are being made to ensure that revenue is consistently deposited into the revenue account. During the year 2022, the closure of the office on multiple occasions caused a delay of a few days for several checks. I would like to inform you that all collected revenue has been deposited into the revenue account within

	a maximum of 14 days, which is less than a month. Currently, all revenue received by the accounts department is being deposited into the revenue account on the same day.

Part two: 40.00	
The organization’s website did not provide an opportunity for the public to record complaints and commendations.	It is informed that a study is currently being conducted regarding providing the public with the opportunity to record complaints or commendations through the organization’s website.
Sustainable goals identified were not established with specific targets to achieve them.	According to the Sustainable Development Council, the 16th Sustainable Development Goal for the Attorney General’s Department has been identified as 'Peace, Justice, and Strong Institutions.' To achieve this goal, the target has been established as 'Ensuring access to justice for all and promoting the rule of law at the national and international levels.' Accordingly, efforts are being made to develop the necessary indicators to measure the progress of implementing the Sustainable Development Goals.
No indicators have been established to measure the progress of implementing the identified sustainable goals.	
In accordance with the circular letter No. 05/2018(1) dated 24.01.2018, which amends the circular letter No. 05/2008 dated 06.02.2008 issued by the Ministry of Public Administration and Management, the citizens charter has not been properly prepared.	Currently, the charter has been prepared and are in operation. Additionally, a mechanism for monitoring and evaluating their implementation has been established.
A mechanism for monitoring or evaluating the implementation of the citizens' charter has not been established within the institution.	

A human resource plan, properly prepared according to the instructions of the Public Administration Circular No. 02/2018 dated January 24, 2018, was not prepared.	According to the instructions of the relevant Public Administration Circular, a human resource plan for the staff of the Attorney General's Department has been prepared since the year 2023.
The human resource plan prepared did not ensure that more than 50% of the staff received at least 12 hours of training per year.	Necessary amendments have been made to ensure that more than 50% of the staff receives at least 12 hours of training per year.
Performance agreements were not established and formalized with the entire staff.	Performance agreements are currently being prepared for the entire staff.
A senior officer was not appointed within the institution to develop human resource development plans and implement capacity and skills development programs.	Steps are being taken to appoint a senior officer within the institution to develop human resource development plans and implement capacity and skills development programs.
The number of training opportunities provided through planned training sessions was below 50%.	At present, all planned training opportunities are being implemented
The audit opinion on the institution's accounts was at a qualified/interpretative/adverse level.	The audit opinion on the accounts for the year 2022 is a qualified opinion.
The recommendations of the Auditor General's report were not implemented.	The recommendations of the Auditor General's report are currently being implemented.

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Name and Head of the Institution: Department of Law Commission - 235
Parliamentary Publication Serial Number : 79

Weaknesses identified/ recommendations made by the Committee	**Actions Taken to overcome such weaknesses**
Part one : 94.00	
The risk register was not maintained up-to-date	The internal audit activities of this department are conducted by the Ministry's internal audit division. Internal audit activities are carried out according to the risk register prepared and maintained by the Ministry's audit division.
The annual action plan was not prepared.	The annual action plan has been duly prepared and submitted on the scheduled date.
The approved advance account balances were not reconciled monthly with the Treasury books and the reconciliation statements were not submitted to the Treasury Operations Department before the due date.	The approved advance account balances were not reconciled monthly with the Treasury books, and hence the reconciliation statements were not prepared. However, going forward, these statements will be duly prepared and submitted to the Treasury Operations Department before the due date. Additionally, instructions have been provided to the relevant institution to ensure that the reconciliation statements are prepared and submitted before the due date.

<table>
<tr><th colspan="2">Part two: 64.00</th></tr>
<tr><td>A website was not created and maintained to provide the public with the necessary information about the institution.</td><td rowspan="2">The department's official website was inactive due to a technical issue. Despite requesting provisions for revamping the website in the 2022 and 2023 budgets, the allocations were only approved in the 2024 budget. Accordingly, the department's official website has now been activated, allowing the public to provide feedback and submit complaints.</td></tr>
<tr><td>The existing website of the institution did not provide an opportunity for the public to file complaints or provide feedback.</td></tr>
</table>

The number of training opportunities provided was at a level significantly below 50% of the planned amount.	Due to the expenditure limitations imposed by the circular for the year 2022, it was not possible to provide the planned training opportunities. Currently, training sessions are being conducted in accordance with the available provisions based on the current requirements.
The audit opinion on the institution's accounts was at a qualified/interpretative/adverse level.	The audit opinion on the accounts for the year 2022 is a qualified opinion.

Name and Head of the Institution: Department of Prisons - 232
Parliamentary Publication Serial Number : 79

Weaknesses identified/ recommendations made by the Committee	**Actions Taken to overcome such weaknesses**
Part one :78.00	
The risk register was not maintained up to date.	It is currently being updated and maintained accordingly.
According to the State Accounts Circular No. 171/2004 dated 11.05.2004, the initial password for the government payroll software should be used exclusively by the Accountant or an authorized senior officer.	Currently, actions are being taken to adhere to this circular.
Responses to all audit queries presented by the Auditor General were not provided within the month.	Due to the insufficient time available for gathering information from relevant institutions regarding prison-related queries, interim responses are provided within the specified timeframe. Efforts are made to provide complete responses within the given deadlines whenever possible.

Scheduled meetings of the Audit and Management Committee were not held as expected during the review year.	Due to the economic crisis and staff limitations, it was not possible to conduct the meetings as planned, and only three meetings were held. However, in 2023, four meetings were conducted.
The certificates of ownership for all vehicles were not available.	Among the vehicles procured by the Department of Prisons and those provided by the Ministry of Justice, some have certificates of ownership, while for others, the transfer of ownership has been delayed due to deficiencies in the documents at the time of vehicle transfer. Efforts are currently underway to obtain the necessary documents from the Ministry to complete the transfer of ownership for these vehicles.
The state emblem had not been painted on all vehicles.	Instructions have now been provided for the painting of the state emblem on all vehicles used by prison institutions.
A vehicle was not disposed of within less than 8 months of being immobilized.	All vehicles that needed to be disposed of have now been disposed of. However, the disposal of vehicles where the transfer of ownership was not possible has been delayed for this reason. Disposal will be carried out as soon as the ownership of these vehicles is transferred.
Proper procedures regarding government vehicles in accidents were not followed as per the regulations.	Currently, a correct damage and loss report has been initiated under the relevant format according to FR 110, and records are being updated and maintained in accordance with financial regulations.
Discrepancies identified in bank reconciliation statements related to balances that should have been clarified within a month according to Financial Regulations were not addressed.	Currently, discrepancies identified in the bank reconciliation statements have been clarified and resolved in accordance with financial regulations.
An outstanding debt balance that had persisted for over a year has been addressed.	Following the instructions provided by the Audit and Management Committee, a committee was appointed with the representation of the Ministry to recover the outstanding debt from the Industrial Guarantee Fund. Out of the debt balance,

	bills worth less than Rs. 5,000.00 that were deemed appropriate for write-off and bills that were destroyed due to disasters such as fire and flooding, totaling Rs. 3.47 million, have been identified for write-off. Additionally, a committee has been appointed with the representation of the Ministry to recover outstanding debt from the Guarantee Fund Account. Measures are being taken to write off debt balances totaling Rs. 274,044.00, which are less than Rs. 100,000.00 and lack information, as per State Financial Regulation 01/2024.
Expired deposits in the Public Deposit Account were not handled according to Financial Regulation 571.	Measures are currently being taken in accordance with Financial Regulation 571 regarding these expired deposits in the Public Deposit Account.
The interim accounts issued under Financial Regulation 371 were not cleared within one month of completion.	Actions have been taken to inform the officials to rectify this matter.
The staff information reports, which were to be finalized and sent to the Management Services Department within one month as per Management Services Circular No. 4/2017 dated 20.09.2017, were not submitted on time.	The updated reports will now be finalized and submitted to the Management Services Department within one month without further delay.

Part two: 76.00	
The organization's website did not previously provide an opportunity for the public to register complaints and compliments.	The website now includes a feature that allows the public to record both complaints and compliments.
Performance agreements were not established and formalized with all staff members.	Steps are being taken to rectify this shortcoming using existing templates.

The number of training opportunities provided from planned training sessions was below 50%.	This situation has been rectified, and by the year 2023, progress has reached 100%.
The audit opinion on the institution's accounts was at a qualified/interpretative/adverse level.	The audit opinion on the accounts for the year 2022 is a qualified opinion.
Claims for losses incurred by government officials have not been made under FR 156(1).	Such losses have not occurred.
Officials who completed their service tenure were not properly transferred.	For the years 2022 and 2023, the Transfer Board has transferred 503 and 669 officials, respectively. There is a shortage of officers in the Department of Prisons, and challenges have arisen in executing transfers due to the existing shortage of officials.

Name and Head of the Institution: Department of Community Based Corrections - 326
Parliamentary Publication Serial Number : 79

Weaknesses identified/ recommendations made by the Committee	**Actions Taken to overcome such weaknesses**
Part one :65.00	
As per the guidelines 8.1 and 8.2 of the State Accounts Department's circular No. 2022/05 dated 13.12.2022, the fixed assets module of the SIGAS program was not maintained up to date.	By the year 2022, the fixed assets module of the SIGAS program has been updated and maintained accordingly.
The internal audit inquiry records were not maintained up to date.	The internal audit inquiry records are now being maintained up to date.

The loss records were not maintained up to date.	Currently, the loss records are being maintained and have been updated.
The risk records were not maintained up to date.	This department's internal audit activities are conducted by the Ministry's Internal Audit Division. According to the risk records prepared and maintained by the Ministry's Internal Audit Division, internal audit activities are carried out.
The annual procurement plan was not prepared.	The procurement plan for the year 2022 was prepared and approved by the Secretary of the Ministry of Prison Management and Rehabilitation, to which this department was previously attached.
Responses were not provided within a month for each audit query presented by the Auditor General.	For each audit query presented by the Auditor General, responses have been provided within 5 to 10 days from the date received by the department.
The internal audit program was not prepared at the beginning of the year as required by Section 134(2) of the Financial Regulations.	The department now conducts internal audits by including the internal audit areas of the department in the internal audit plan and programs prepared by the Chief Internal Auditor of the Ministry, in accordance with the internal audit plan and programs of the Ministry.
Information regarding the assets purchased and disposals in the year 2018 was not submitted to the Comptroller General's Department as required by Section 7 of the Asset Management Circular No. 01/2017 dated 26.06.2017.	Currently, necessary actions are being taken to submit the information regarding assets purchased and disposals in the year 2018 to the Comptroller General's Department.
According to Section 11.1 of Chapter 1 of the State Circular No. 01/2020 dated 28.08.2020, reports were not submitted to the Auditor General within the specified time frame as required by Section 756 (6) of the Financial Regulations.	Due to the fuel crisis caused by the economic downturn in 2022, frequent office closures prevented the completion of board of surveys within the scheduled time frame. Consequently, the implementation of recommendations from the surveys was delayed, leading to a postponement in the submission of the survey report. Necessary measures will be taken to ensure that surveys and the implementation of recommendations are completed in accordance with financial regulations in the forthcoming years, and reports will be submitted within the prescribed time frame.
Recommendations regarding excesses and deficiencies identified through the annual board of survey, as well as other recommendations, were not implemented within	

the specified time frame	
The state emblem was not painted on all vehicles.	By 2022, the state emblem had been painted on one of the vehicles in the fleet. Currently, necessary actions have been taken to paint the state emblem on the remaining two vehicles in the fleet.
Logbooks for each vehicle were not maintained on an updated basis.	Currently, logbooks for the four vehicles under the department's possession are being updated and maintained.
Discrepancies revealed from bank reconciliation statements regarding the balance that needed adjustment were not clarified within the required month as per financial regulations.	Currently, all reconciliation activities have been completed and finalized.
Allocations were made to other institutions beyond the stipulated time frame.	Instructions have been given to the relevant institution to ensure that such situations do not occur in the future.
A deficit debt balance had existed for more than a year.	The outstanding deficit debt balances have now been collected.
Action regarding expired deposits in the public deposit account had not been carried out according to FR 571.	It has now been completed in accordance with FR 571.
The interim advance issued was not finalized within a month as per FR 371.	Instructions have been given to the officials to settle the interim advances within a month, and actions are being taken accordingly.
The annual performance report was not initiated for submission to Parliament in a timely manner.	The Auditor General's report for 2022 was received on 19.06.2023. By that time, a draft of the performance report had been prepared, and following the receipt of the audit report, necessary actions were taken to submit the performance report to Parliament.

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Part two: 41.00	
A website for providing the public with necessary information about the institution was not created and maintained.	It has been established in the year 2023.
The citizen/service recipient charter, as per the public administration and management circular No. 05/2008 dated 06.02.2008 and amended by circular No. 05/2018 dated 24.01.2018, was not properly prepared and implemented.	By the end of 2023, the citizen/service recipient charter has been finalized. It has also been arranged to be displayed in the regional offices.
A mechanism for monitoring or evaluating the implementation of the citizen/service recipient charter was not established.	Currently, the Senior Community Development Officer oversees this through bi-monthly progress reviews with Community Development Officers and Development Officers. Half-yearly and annual progress reviews are conducted by the head of the institution and an appointed committee, during which the implementation of the citizen/service recipient charter is monitored for all officers. Direct office inspections are carried out by the Senior Community Development Officer through the Commissioners and Assistant Commissioners (Operations), with immediate inspections of provincial and regional community development offices. The process is further assessed through random field inspections conducted with the participation of senior departmental officers, to ensure proper execution and evaluate the progress of officers.
A human resource plan, properly prepared in accordance with the guidelines set out in the Public Administration Circular No. 02/2018 dated January 24, 2018, was not prepared.	By the end of the year 2023, a human resource plan has been prepared.

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The human resource plan prepared did not ensure that at least 50% of the staff received a minimum of 12 hours of training per year.	In 2022, an annual training plan covering all employees was prepared. Currently, actions are being taken in accordance with Circular No. P.A.C.02/2018(I).
Performance agreements for the entire staff were not prepared and formalized.	Agreements have been submitted for senior community correction officers and community correction officers. Currently, actions are being taken in accordance with Circular No. P.A.C 02/2018(I)
The number of training opportunities provided through planned training sessions was below 50%.	Although an annual training plan was prepared covering all officers, due to provision issues, it was not possible to provide the training opportunities.
The audit opinion on the institution's accounts was at a qualified/interpretative/adverse level.	The audit opinion on the accounts for the year 2022 is a qualified opinion.
In accordance with Section 12.1 of the State Financial Circular No. 02/2020 dated 2020.08.28, the institution had not identified three measurable performance indicators for the progress of its tasks.	Since the year 2023, four performance indicators have been included to measure progress clearly.
The recommendations from the Auditor General's report had not been implemented.	As of now, the recommendations have been implemented.

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