Annual Performance Report

2019

Co-operative Employees Commission

No. 100 1/1, Lady Lochore Loan Fund Building

Sir Chittampalam A Gardiner Mawatha

Colombo 02

Annual Performance Report for the Year 2019
Cooperative Employees Commission

Head : 302

Contents **Page No**

Chapter 01

Institutional Profile/Executive Summary

1.1 Introduction

1.2 Vision, Mission, Objectives of the Institution

1.3 Key Functions

1.4 Organizational Chart

1.5 Departments under the Ministry/ Main Divisions of the Department / Divisional Secretariats of the District Secretariat

1.6 Institutions/Funds coming under the Ministry/Department/Provincial Council

1.7 Details of the Foreign Funded Projects (if any) –No

a) Name of the Project

b) Donor Agency

c) Estimated Cost of the Project – Rs. Mn

d) Project Duration

Chapter 01

Institutional Profile/Executive Summary

1.1 Introduction

The Co-operative Employees Commission consists of three members appointed by the Hon. Minister in charge of the Co-operative subject, in terms of the section 04 of the Co-operative Employees Act, No 12 of 1972. The chairperson of the commission will also be appointed by the Hon. Minister among one of these 03 members. These appointees are to be held their office for a period of three (03) years from the date of the appointment. If a vacancy arises due to resignation, removal or death of a member, the Minister could appoint a suitable person for the remaining period.

In the year 2019, Dr. Abdul Gafoor held the Chairmanship of this commission while Mr. G.S.L.Fonseka and Mr.Bandula Wijesinghe held the office as the members of the Commission.

In terms of the section 9(1) of Cooperative Employee Commission Act No. 12 of 1972 an officer of Sri Lanka Administrative Service should be appointed as the Secretary of this commission. The Secretary will also be the Accounting Officer of this Department.

Mrs. Pavithra Jayathissa who is a lady officer of Sri Lanka Administrative Service held the position of Secretary of this Commission in 2019.

In accordance with the section 9(2) of the Co-operative Employees Commission Act No 12 of 1972, the remaining officers of the commission are appointed from the Combined Service.

As per the section 12 of the Co-operative Employees Commission Act No 12 of 1972, the expenditure of the commission is to be allocated by the annual appropriation Act of the General Treasury. Accordingly allocation for the year 2019 was made under the head 302.

1.2 Vision, Mission, Objectives of the Institution

Vision

To create satisfied Co-operative human resource

Mission

Formulating policies to enhance human resource in the Co-operative Sector for the sustainable development of the Co-operative movement.

Objectives

Main objectives which have been set aiming the well - being of cooperative human resource .

i. Service Security
ii. Industrial Peace
iii. Effective Service Conditions
iv. Vocational Training and development
v. Employee motivation
vi. Legal Protection
vii. Professional knowledge and ability
viii. Discipline and ethics

1.3 Key Functions

i. Determining policies that should be followed in recruiting and promoting employees to Co-operative societies and granting gratuity to them.

ii. Determining required qualifications for the recruitment of persons to posts in the Co-operative societies and determining salary scales relevant to such posts.

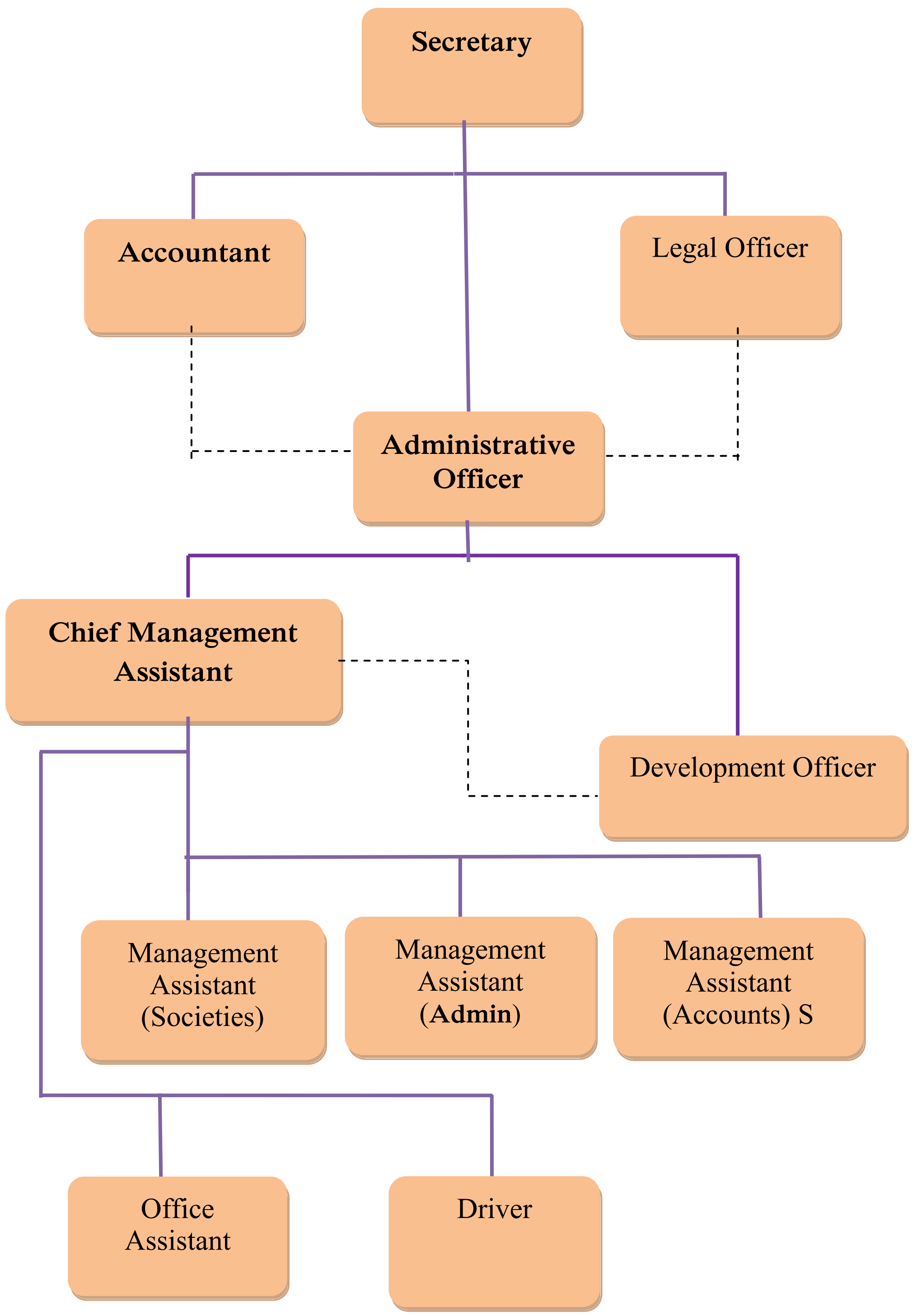
iii. Resolving employee disputes, investigating appeals and initiating legal action against those Co-operative societies that violate orders.

iv. Investigating appeals received by the commission.

v. Determining procedures to be followed by Co-operative societies in disciplinary measures in relation to their employees.

vi. Conducting discussions, training programs and seminars on human resource development

1.4 Organizational Chart



1.5 Departments under the Ministry/ Main Divisions of the Department / Divisional Secretariats of the District Secretariat -No

1.6 Institutions/Funds coming under the Ministry/Department/Provincial Council - No

1.7 Details of the Foreign Funded Projects - No

Chapter 02

Progress and the Future Outlook

Progress

- Conducted 12 workshops to educate employees of Co-operative Societies / Unions on Labour Law and Co-operative Employees Commission Law and to motivate Co-operative Employees. 495 co-operatives participated in these awareness programmes.
- A discussion was held between the Commission and the Secretaries of the Provincial Co-operative Employees' Commissions in order to exchange views on issues and solutions related to determining the policies relevant to the Co-operative Employees and to discuss the challenges and solutions related to the creation of a common service condition applicable for the employees of the Co-operative Societies / Unions island wide.
- Four Circulars were issued to establish the legal background to safeguard the working conditions and the rights of the co-operative employees and to grant them an allowance similar to the interim allowance granted to the public servants for the creation of a satisfactory co-operative human resource

Circular No.	Date	Subject
2019/01	23.03.2019	In case an employee expects to work after the 57 Years of age, give him / her opportunity to continue work up to 60 years of age without making a request for service extension.
2019/02	11.04.2019	Grant of special leave for Islam people on Fridays to engage in religious activities
2019/03	05.07.2019	To grant an interim allowance of Rs. 2,500/ For co-operative employees
2019/04	25.09.2019	To make payments for the investigation officer At an initial investigation.

A website for Cooperative Employees Commission was created to make convenient and regular for the external parties to get information.

Future Outlook

- It is expected to conduct 12 workshops to motivate and educate workers on labour laws in 2020 as well. Participation of around 500 co-operative workers in these programmes is expected.

- The Commission has planned to conduct an Efficiency Bar Examination for every cooperative employee and to create a fair and transparent mechanism for promoting them.

- To organize training programmes on positive thinking and subject awareness for the staff of the Commission.

Date : 2020.06.17

....
Pavithra Jayathissa
Secretary
Co-operative Employees
Commission

PAVITHRA JAYATHISSA
Secretary
Co-operative Employees Commission
NO 100/1/1 Lady Lohore Loan Fund Building
Sir Chittampalam A Gardiner Mawatha
Colombo 02.

Chapter 03

Overall Financial Performance for the year ended 31st December 2019

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance
for the period ended 31st December 2019

Rs.

Budget 2019		Note	Actual 2019	Actual 2018	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	157,538	ACA-1
-	**Total Revenue Receipts (A)**		-	**157,538**	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		19,899,805	18,596,253	ACA-3
-	Deposits		39,100	104,288	ACA-4
-	Advance Accounts		859,962	1,500,313	ACA-5/5(a)/5(b)
-	Other Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**20,798,867**	**20,200,854**	
-	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		**20,798,867**	**20,358,392**	
	Less: Expenditure				
-	**Recurrent Expenditure**		-	-	ACA-2(ii)
10,813,000	Wages, Salaries & Other Employment Benefits	5	10,609,700	9,687,621	ACA-2(ii)
6,935,000	Other Goods & Services	6	6,364,363	5,935,712	ACA-2(ii)
100,000	Subsidies, Grants and Transfers	7	99,181	85,458	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
17,848,000	**Total Recurrent Expenditure (D)**		**17,073,244**	**15,708,791**	
	Capital Expenditure				
-	Rehabilitation & Improvement of Capital Assets	10	-	-	ACA-2(ii)
800,000	Acquisition of Capital Assets	11	281,050	597,138.93	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
1,200,000	Capacity Building	14	829,593	891,290.56	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
2,000,000	**Total Capital Expenditure (E)**		**1,110,643**	**1,488,429**	
	Main Ledger Expenditure (F)		**998,842**	**2,140,304**	
	Deposit Payments		39,100	104,288	ACA-4
	Advance Payments		959,742	2,036,016	ACA-5/5(a)/5(b)
	Total Expenditure G = (D+E+F)		**19,182,729**	**19,337,525**	
19,848,000	**Imprest Balance as at 31st December 2019 H = (C-G)**		**1,616,138**	**1,020,867**	

1

3.3 Statement of Financial Position

ACA-P

Statement of Financial Position

As at 31st December 2019

	Note	Actual 2019 Rs	Actual 2018 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	23,617,008	23,506,126
Financial Assets			
Advance Accounts	ACA-5/5(a)	3,250,016	3,150,235
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**26,867,024**	**26,656,361**
Net Assets / Equity			
Net Worth to Treasury		3,250,016	3,150,235
Property, Plant & Equipment Reserve		23,617,008	23,506,126
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	-	-
Total Liabilities		**26,867,024**	**26,656,361**

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 1 to 37 and Notes to accounts presented in pages from 38 to 45 form 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.

Chief Accounting Officer
Name :G.K.S.L. Rajadasa
Designation : Secretary, Ministry of Internal Trade, Food Security and Consumer Welfare
Date : 26.2.2020

G. K. S. L. Rajadasa
Secretary
Ministry of Internal Trade, Food Security and Consumer Welfare
CWE Secretariat Building,
No. 27, Vauxhall Street, Colombo 02.

Accounting Officer
Name :Pavithra Jayatissa
Designation : Secretary, Co-operative Employees Commission
Date : 25.02.2020

PAVITHRA JAYATHISSA
Secretary
Co-operative Employees Commission
NO 100/1/1 Lady Lohore Loan Fund Building
Sir Chittampalam A Gardiner Mawatha
Colombo 02.

Accountant
Name :K.G. Achira Kanthi
Designation : Accountant, Co-operative Employees Commission
Date : 19/02/2020

K. G. ACHIRA KANTHI
Accountant
Co-operative Employees Commission
NO 100/1/1 Lady Lohore Loan Fund Building
Sir Chittampalam A Gardiner Mawatha
Colombo 02.

3.4 Statement of Cash Flows

Statement of Cash Flows for the Period ended 31st December 2019

Statement of Cash Flows
for the Period ended 31st December 2019

	Actual 2019 Rs.	2018 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	92,870	-
Revenue Collected from the Other Heads	-	-
Imprest Received	19,899,805	18,664,321
Total Cash generated from Operations (a)	**19,992,675**	**18,664,321**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	17,152,999	15,656,277
Subsidies & Transfer Payments	-	85,458
Expenditure on Other Heads	-	-
Imprest Settlement to Treasury	762,066	202,727
Total Cash disbursed for Operations (b)	**17,915,065**	**15,944,462**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	**2,077,610**	**2,719,859**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	4,060	-
Recoveries from On Lending	-	29,882
Recoveries from Advance	2,500	-
Total Cash generated from Investing Activities (d)	**6,560**	**29,882**
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	1,110,643	2,749,741
Advance Payments	959,742	-
Total Cash disbursed for Investing Activities (e)	**2,070,385**	**2,749,741**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	**(2,063,825)**	**(2,719,859)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	**13,785**	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	25,315	-
Total Cash generated from Financing Activities (h)	**25,315**	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	39,100	-
Total Cash disbursed for Financing Activities (i)	**39,100**	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	**(13,785)**	-
Net Movement in Cash (k) = (g) -(i)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3

3.5 Notes to the Financial Statements

3.6 Performance of the Revenue Collection – Not relevant

Rs. ,000

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

3.7 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Revised Allocation
	Original	Original		
Recurrent	17000	17848	17073	96%
Capital	2000	2000	1111	66%

3.8 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments – No

Rs,000

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditu re	Allocation Utilization as a % of Final Allocation
			Original	Final		
-	-	-	-	-	-	-

3.9 Performance of the Reporting of Non-Financial Assets

Rs ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	23506	23617	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.10 Auditor General’s Report

2306/12

(41)

ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE

මගේ අංකය எனது இல. My No.	ටීසීඑම්/ඩී/සීඊසී/එෆ්ඒ/2019	ඔබේ අංකය உமது இல. Your No.		දිනය திகதி Date	2020 ජූනි 16 දින

22 JUN 2020

ලේකම්,

සමූපකාර සේවක කොමිෂන් සභාව

සමූපකාර සේවක කොමිෂන් සභාවේ 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

---

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වාගණනය නොකළ මතය

සමූපකාර සේවක කොමිෂන් සභාවේ 2019 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව සමූපකාර සේවක කොමිෂන් සභාව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛ විධිවිධාන ප්‍රකාරව පිළියෙල කළ එම මූල්‍ය ප්‍රකාශනවලින් 2019 දෙසැම්බර් 31 දිනට කොමිෂන් සභාවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ .

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. இல. 306/72, பொல்தூவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
+94 11 2 88 70 28 - 34 +94 11 2 88 72 23 ag@auditorgeneral.gov.lk www.naosl.gov.lk

1.2 තත්ත්වාගණනය නොකළ මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි 2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛය විධිවිධාන ප්‍රකාරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව කොමිෂන් සභාව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.
ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව කොමිෂන් සභාවේ මූල්‍ය පාලනය සඳහා සඵලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායි ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණකාධිපති වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැම විටම ප්‍රමාණාත්මක අවප්‍රකාශයන්ගෙන් තොර බවට තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි

තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක අවප්‍රකාශනයන් ඇති විය හැකි අතර, මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ආර්ථික තීරණ ගැනීමේදී ඒ පිළිබඳව සැලැකිලිමත් විය යුතුය.

මා විසින් විනිශ්චය සහ වෘත්තිය සැකමුසුබවින් යුතුව ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය කරන ලදී. තවද,

- වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගේ අවදානම් හඳුනාගැනීමේදී හා තක්සේරු කිරීමේදී අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් කිරීමෙන් වංචා සහ වැරදි හේතුවෙන් ඇතිවන්නා වූ අවදානම් මඟ හරවා ගැනීමට, ප්‍රමාණවත් සහ සුදුසු විගණන සාක්ෂි ලබා ගැනීම මාගේ මතයට පදනම් වේ. ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන අතර, දුස්සන්ධානය, ව්‍යාජ ලේඛන සැකසීම, චේතනාන්විත මඟහැරීම, හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීම වංචාවක් ඇතිවීමට හේතුවේ.
- අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස කොමිෂන් සභාවේ අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳ මතයක් ප්‍රකාශ කිරීමට අදහස් නොකරයි.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීමේදී, මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව,

මාගේ විගණනයෙන් හඳුනාගත් වැදගත් විගණන සොයාගැනීම් ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරන ලදී.

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

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

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

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE
NAOSL

2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

පහත නිරීක්ෂණයන් කරනු ලැබේ.

(අ) පුනරාවර්ථන වැය විෂයයන් 06 ක එකතුව රු.1,935,000 ක්වූ ශුද්ධ ප්‍රතිපාදනයෙන් රු.390,519 ක ඉතිරිවීම් පැවති අතර එම ඉතිරිවීම් ප්‍රතිශතය සියයට 13 සිට 70 දක්වා පරාසයක පැවතුනි.

(ආ) මූලධන වැය විෂයයන් 04 ක එකතුව රු.2,000,000 ක්වූ ශුද්ධ ප්‍රතිපාදනයෙන් රු.1,110,643 ක ඉතිරිවීම් පැවතුනි. එය 5/2019 අංක දරන අයවැය චක්‍රලේඛයේ අනිවාර්යය ඉතිරිකිරීම් සියයට 25 හැර එම ඉතිරිවීම් ප්‍රතිශතය සියයට 06 සිට 75 දක්වා පරාසයක පැවතුනි.

3. මෙහෙයුම් සමාලෝචනය හා කාර්යසාධනය

ඉදිරිපත් කරනු ලබන මූල්‍ය ප්‍රකාශනවල සඳහන් ආදායම්, වියදම්, වත්කම් හා වගකීම් සම්බන්ධයෙන් මෙහෙයුම් සමාලෝචනය, තිරසාර සංවර්ධනය, යහපාලනය හා මානව සම්පත් කළමනාකරණයට අදාළ විගණන නිරීක්ෂණ ඉහත 1.1 ඡේදයේ දක්වා ඇති 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කරනු ලබන වාර්තාවට ඇතුළත් කරනු ලැබේ.

කේ.කේ.ඩී.ධර්මසිරි

නියෝජ්‍ය විගණකාධිපති

විගණකාධිපති වෙනුවට

Chapter 04

Performance indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
To organize workshops to make ware and train cooperative employees and the staff of the commission	√		
To solve complaints, appeals and employee disputes	√		
To work with other legal bodies when issues are arisen within co-operative societies / unions and provide necessary advice.	√		

Chapter 05

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate the Identified respective Sustainable Developments Goals -No

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
-	-	-	-	-	-

5.2 Briefly explain the achievements and challenges of the SDG.

Chapter 06

Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	03	03	-
Tertiary	01	01	-
Secondary	13	08	05
Primary	06	06	-

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

Due to shortage of staff at operational level in institute, there may be problems with the efficiency of discharging duties and in some instances meeting the desired level of targets on time is impossible.

Capacity Development of the Staff

Name of the Program	**No. of staff trained**	**Local**	Total Investment (Rs .000)		**Nature of the Program (Abroad/Local)**	**Output/Knowledge Gained***
			Local	Foreign		
Establishments Code and discipline	03	02 days	25.5		Local	
Maintenance of personal files	01	02 days	8.5		Local	
Procurement guideless, provisions and planning	01	03 days	18		Local	
Self psychology applicable for working place	01	02 days	8.5		Local	
Maintenance of official bank accounts	01	01	5		Local	
New Audit Act	01	01	5		Local	
Internal Audit and Internal Control	02	02 days	17		Local	
Office Management & financial regulations	03	02 days	25.5		Local	
Practical methods of bid evaluation	01	02 days	8.5		Local	
Role and responsibilities of Accounts Clerks	02	02 days	17		Local	
Positive thinking	16	01 days	76		Local	
Tamil Training programme	08	06 months	54		Local	

*Briefly state how the training program contributed to the performance of the institution

To provide more effective service improving subject knowledge of the staff and accelerating efficiency of the organization through employee motivation.

Chapter 07

Compliance Report

No	Applicable Requirement	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following Financial statements/accounts have been submitted on due date**			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Complied		
1.4	Stores Advance Accounts	Not Complied		
1.5	Special Advance Accounts	Not Complied		
1.6	Others	Not Complied		
2	**Maintenance of books and registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit queries has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		

2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual internal audit plan has been prepared	Not Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	**Internal Audit**			
6.1	The internal audit programme has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Not Complied		
6.2	All the internal audit reports has been replied within one month	Complied		

6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(14) of the National Audit Act No. 19 of 2018	Not Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Not Complied		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA circular 1/2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	Condemned vehicles are not available	
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		

9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Not Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		

15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Not Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Not Complied	Will be prepared in future. .	
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Not Complied	Will be prepared in future. .	
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Not Complied	Will be prepared in future. .	
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Complied		

19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Not Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		