



# **Annual Performance Report**

## **2020**

**State Ministry of Dhamma Schools, Parivenas  
and Bhikku Education**  
**Ministry of Education - Isurupaya - Battaramulla**

Expenditure Head No 422

## Table of Contents

Chapter 01	
Institutional Profile/Executive Summary.....	3
Chapter 02	
Progress and the Future Outlook .....	6
Chapter 03	
Overall Financial Performance for the Year ended 31st December 2020 .....	12
Chapter 04	
Performance indicators .....	21
Chapter 05	
Performance of the achieving Sustainable Development Goals (SDG) .....	23
Chapter 06	
Human Resource Profile .....	26
Chapter 07	
Compliance Report .....	29



Chapter 01  
Institutional Profile/Executive  
Summary

## Introduction

This Ministry was established as the State Ministry of Dhamma Schools, Bhikku Education, Pirivenas and Buddhist Universities by the Extraordinary Gazette Notification No.2187/27 dated 09.08.2020 and as per the Special Gazette Notification No. 2196/27 dated 06.10.2020 it has been amended as the State Ministry of Dhamma Schools, Pirivenas and Bhikku Education and is in operation.

Hon. Vijitha Berugoda has been appointed as the State Minister of Dhamma Schools, Pirivenas and Bhikku Education. Mr.S.H. Harischandra is the Secretary to the Ministry. The Ministry is located at 04th Floor, Isurupaya, Battaramulla.

## Vision

Spiritually rich and moral generation through the betterment of Dhamma Schools, Pirivenas and Bhikkhu Education.

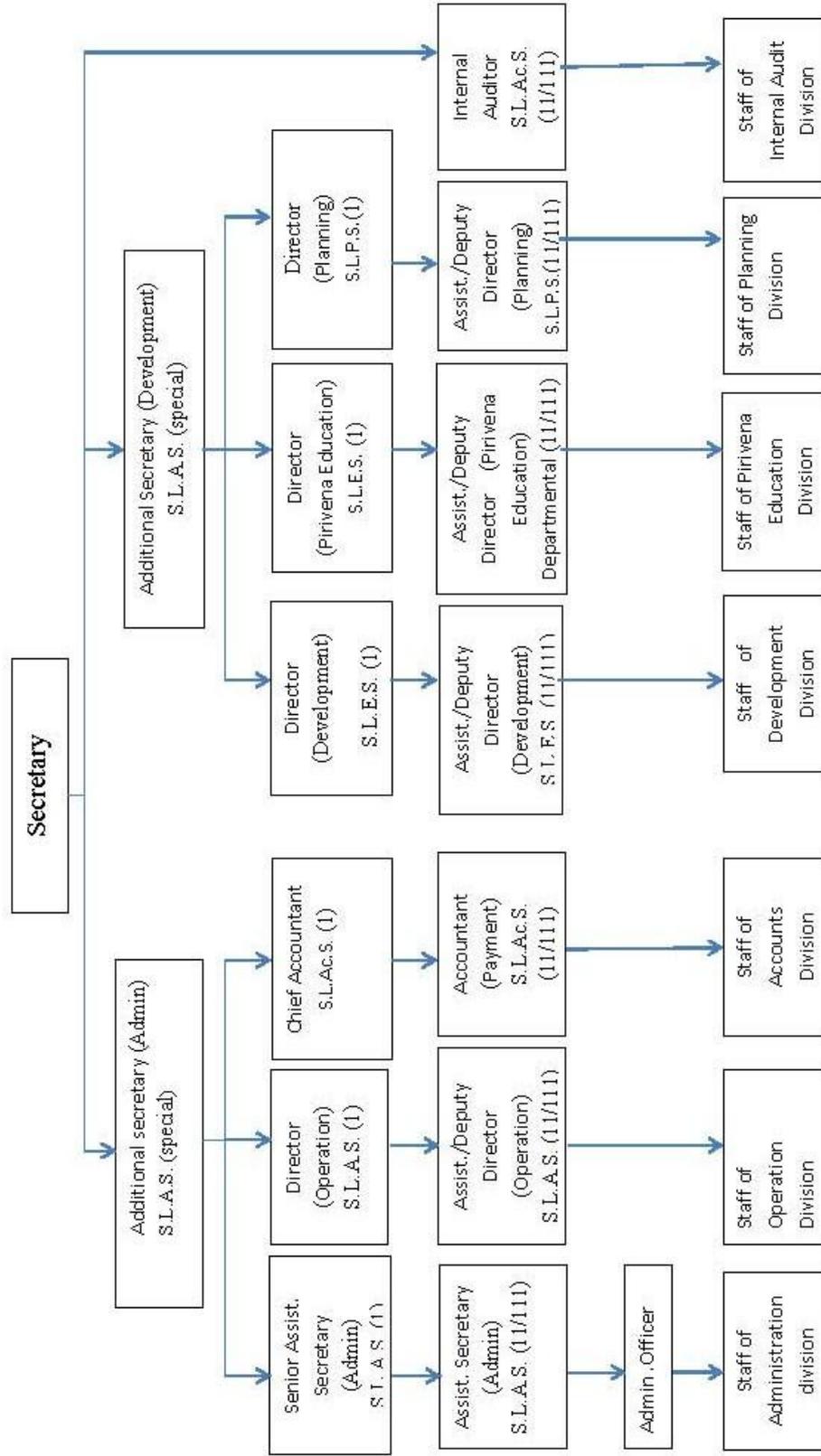
## Mission

Formulate, guide, facilitate and implement relevant programs to create an attractive Dhamma education and an excellent Pirivena education system that nurtures spiritual values and improves the quality of use of new educational methods and technology.

## Thematic Area

1. Formulating and implementing new educational programmes to develop knowledge of English Language, Computing and Technological Skills of young Buddhist monks.
2. Implementing a special programme for the upliftment of Piriven education.
3. Facilitating higher education of Buddhist monks.
4. Introducing a monthly contributory sponsorship scheme for the reimbursement of expenditure incurred in respect of education of student Buddhist monks.
5. Taking steps to resolve pending issues remaining unsettled in relation to appointments and salaries and wages of principals and teachers of Pirivenas and of Dhamma schools.
6. Taking necessary measures to expand activities of Dhamma Schools belonging to all religions in liaison with the relevant institutions.

## Organizational Chart of the Ministry- 2020



# Chapter 02

## Progress and the Future Outlook

**State Ministry of Dhamma Schools, Pirivenas  
and Bhikku Education  
Performance as at 31.12.2020**

Programme / Project	Progress as at 31.12.2020
1. Providing Pirivena students grant	<ul style="list-style-type: none"> <li>• Under the Pirivena Education Branch there are 508 basic Pirivenas, 220 Maha Pirivenas, 64 Vidyatana Pirivenas, 14 Bilingual Pirivenas, 03 Special Pirivenas called Vidyodaya, Vidyalankara and Wathuruwila and 11 Seela Matha Institutions.</li> <li>• A total of 62,240 students are learning in these pirivenas as 32933 clergy and 29307 laity. There are 3435 clergy teachers and 3968 laity teachers. Accordingly, the total number of teachers is 7133.</li> <li>• In the year 2014, Rs. 5,475.00 per year for a clergy student and Rs. 1,825.00 per year for a lay student have been approved.</li> <li>• Accordingly, student grants are awarded annually. The total amount spent for this purpose during this year is Rs. 233.72 million.</li> </ul>
2. Providing grants for special pirivenas	<ul style="list-style-type: none"> <li>• Vidyodaya, Vidyalankara and Wathuruwila Sri Gnanananda Pirivena are special pirivenas approved by the Board of Pirivena Education.</li> <li>• Seethawakapura Pirivena Teacher Training College established to provide teacher training and the Venamulla Bhikku Training Institute provides to higher education opportunities to Pirivena students.</li> <li>• The Ministry provides annual grants for the maintenance of these institutions and the provision allocated under the cumulative grant is Rs. 13.5 million.</li> </ul>
3. Implementing Sri Lanka internet Pirivena for teaching to students according to online technology and live, due to the Covid 19 situation.	<ul style="list-style-type: none"> <li>• Create virtual classrooms for 11 subjects in grades 4 and 5 (equivalent to grades 10-11 in the school curriculum) in Pirivena elementary classes using Microsoft 365 E-Learning Platforms.</li> <li>• Teaching through using teachers of Proficient in teaching each subject in island wide in teaching online from their residence for three hours per day to one class according to a set schedule.</li> <li>• Provide access facilities to each Pirivenas / Seelamatha educational institutions by providing an account and password through the Microsoft Teams software.</li> <li>• Conducting online teacher training sessions</li> </ul>

<p>4. Implementation of “Pala Sapiri Pirivena” the National Pirivena Productivity Program</p>	<ul style="list-style-type: none"> <li>• Registration and submission of applications from all Pirivenas and Seelamatha Educational Institutions island wide for the National Productivity Awards Competition 2020 organized by the National Productivity Secretariat.</li> <li>• Implement an alternative program to prepare a Quality Standards Index in all Pirivenas and Seelamatha Educational Institutions which do not reach the mark limit evaluating by the National Productivity Secretariat.</li> <li>• Ranking of all Pirivenas and Seelamatha Educational Institutions island wide from A to E according to the Quality Standards Index.</li> <li>• Identify the development needs of the Pirivenas and Seelamatha educational institutions in each of the graded categories separately and guide them towards the expected development goals.</li> </ul>
<p>5. Establishment of Sri Lanka Pirivena Language Training College and implementation of trilingual development programs.</p>	<ul style="list-style-type: none"> <li>• It has been started at Wehera, Kurunegala and its preliminary work is being carried out.</li> </ul>
<p>6. Implementation of the 10 Point Guideline in the Pirivena system, which is based on the concept of “Sathi Pasala thulin Sathimath weema” created by the “Mithirigala Nissarana wana aranya”.</p>	<ul style="list-style-type: none"> <li>• Implementation of 12 programs including theoretical lectures and practical activities consisting of Sathimath Sakmana, Sathimath Paryankaya and Sathimath Kreedha for the followings <ul style="list-style-type: none"> <li>- All Staff Officers</li> <li>- Kruthyadhikari/Parivenadhipathi</li> <li>- Seelamatha, the Head of the Seelamatha Educational Institutions</li> <li>- Teacher Instructors</li> <li>- New Parivenacharyas</li> <li>- Clergy students studying in Pirivenas and Seelamatha educational institutions</li> </ul> </li> </ul>
<p>7. Taking necessary steps to amend the Pirivena Education Act No. 64 of 1979 to suit the present.</p>	<ul style="list-style-type: none"> <li>• The new Bill has been submitted to the Legal Draftsman's Department for approval.</li> </ul>

<p>8. Implementation of Sekhiya and Bhikku training attitude development programs including handicraft skills, robe sewing and traditional Pirith Deshana skills development programs.</p>	<ul style="list-style-type: none"> <li>Despite the spread of the Covid-19 epidemic, training programs for student monks have been implemented in all the associated Pirivenas at six locations in accordance with health and quarantine regulations.</li> </ul>
<p>9. Implementation of human resource capacity development programs (72 training programs organized during the year had to be canceled due to the Covid-19 epidemic.)</p>	<ul style="list-style-type: none"> <li>The following training programs have been implemented. <ul style="list-style-type: none"> <li>- New Parivenacharyas Training Programs 05 (Mithirigala Nissarana wana aranya)</li> <li>- Subject related teacher training programs 10</li> <li>- Library Staff Training Programs 02</li> </ul> </li> </ul>
<p>10. Establishment of a Pirivena Development Fund</p>	<ul style="list-style-type: none"> <li>The Cabinet Memorandum prepared to establish and implement the Pirivena Development Fund has been approved.</li> <li>The objective of this is to raise funds for the promotion, administration, protection and nurturing of the educational activities of all registered Pirivenas and Buddhist Seelamatha educational institutions located in the island as an effort under the Vistas of Prosperity and Splendour Policy Statement to reduce government expenditure.</li> </ul>
<p>11. Formulation of policies for the reintegration of subjects in classical Pirivena education including foreign languages, information technology, Tamil language, oriental studies into the Pirivena curriculum.</p>	<ul style="list-style-type: none"> <li>Steps have been taken to transform the Pirivena Unit established within the National Institute of Education into a department and to increase its efficiency and capacity.</li> </ul>

<p>12. Taking steps to develop basic facilities including sanitary facilities in selected Pirivenas</p>	<ul style="list-style-type: none"> <li>• 39 development projects have been implemented with an allocation of Rs. 137.62 million.</li> <li>• Furniture and office equipment have been donated to Pirivenas at a cost of Rs. 17.32 million.</li> </ul>
<p>13. Giving gift vouchers for shoes to student monks, Buddhist Seelamathas and lay students studying in Pirivenas in remote, difficult and isolated areas</p>	<ul style="list-style-type: none"> <li>• Cabinet Memorandum has been approved.</li> <li>• Students of 275 Pirivenas will be provided with benefits under an allocation of Rs. 30 million and further activities will be carried out next year.</li> </ul>
<p>14. Implementing various programs at the Provincial Education Offices and Zonal Education Offices to resolve the issues regarding appointments, salaries and allowances of Parivenadhipati Theras and Pirivena Teachers.</p>	<ul style="list-style-type: none"> <li>• Steps have been taken to streamline the establishment matters of Pirivena teachers by holding discussions with the participation of the Governors of the Eastern, North Central, North Western, Central, Sabaragamuwa, Southern and Western Provinces and with the participation of all education authorities in those provinces.</li> <li>• Steps have been taken to streamline the establishment matters of Pirivena teachers by implementing mobile services at the zonal education level.</li> </ul>
<p>15. Suspension of charging 6% to the contributory pension from the salary of Pirivena teachers</p>	<ul style="list-style-type: none"> <li>• A program has been prepared in consultation with the Ministry of Public Services and Provincial Councils and Local Government and the Department of Pensions.</li> </ul>
<p>16. Appointment of a group of skilled persons in the field of Pirivena education for the posts of Assistant Director of Education (Pirivenas) on an acting basis to streamline the administration of Pirivena education.</p>	<ul style="list-style-type: none"> <li>• Abolition of the posts of Pirivena Education Coordinating Officers and appointing 62 monks including who were employed in them to the posts of Assistant Directors of Education (Pirivenas) and assigning them to the Ministry and 47 Pirivena Divisions.</li> <li>• Recruitment of 10 more qualified teachers as Assistant Subject Directors for 10 subjects which were not covered at that time</li> </ul>

<p>17. Implementation of Rathana Sutta preaching program in all Pirivenas.</p>	<ul style="list-style-type: none"> <li>The National Level Program was implemented for 10 days from 21.10.2020 at the Golden Island Uposathagara, Matara and in parallel 820 Pirivenas and Seelamatha Educational Institutions were implemented island wide.</li> </ul>
<p>18. Participating as a Partner in the Social Infrastructure Development Committee under the National Program for the Upliftment of the Rural Economy</p>	<ul style="list-style-type: none"> <li>Cabinet Ministries and State Ministries are categorized into four categories based on the services provided locally under the National Rural Economic Development Program and the Ministry contributes as a partner in the Social Infrastructure Development Committee.</li> <li>Accordingly, the officials of the Ministry participated in the meetings of the Social Infrastructure Committee held at the district level and presented to the committee a program proposed to be implemented by the Ministry.</li> <li>The committee meetings were held in Jaffna, Mullaitivu, Mannar, Kilinochchi, Vavuniya, Anuradhapura, Badulla, Kandy and Matale districts.</li> </ul>
<p>19. Commencement of special co-curricular activities once a week from December 2020 in all the institutions belonging to the Ministry.</p>	<p><u>First week of December</u></p> <ul style="list-style-type: none"> <li>84,000 Maha Pahan Pooja and Seth Pirith Deshana at Ratnamali Maha Seya , Anuradhapura</li> </ul> <p><u>Second week of December</u></p> <ul style="list-style-type: none"> <li>Kiripindu Ahara Buddha Pooja and Rathanasutra Deshana to prevent the spread of Covid - 19 epidemic</li> </ul>
<p>20. Develop programs to uplift the genuine Dhamma education free from extremism in the Sri Lankan society which has lived in peace and harmony for a long time.</p>	<ul style="list-style-type: none"> <li>In consultation with the heads of the respective religious affairs departments, initial steps have been taken to formulate a common policy and curriculum development and regulatory program for implementation in all Dhamma schools.</li> </ul>

## Chapter 03

# Overall Financial Performance of the Year ended 31st December 2020

### 3.1 Statement of Financial Performance

ACA -F

#### Statement of Financial Performance for the period ended 31<sup>st</sup> December 2020

Rs.

Budget (Current Year)		Note	Actual		
			Current Year	Previous Year	
-	<b>Revenue Receipts</b>		-	-	
-	Income Tax	1	-	-	} ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	<b>Total Revenue Receipts (A)</b>		-	-	
-	<b>Non Revenue Receipts</b>		-	-	
-	Treasury Imprests		500,000	-	ACA-3
-	Deposits		-	-	ACA-4
1,500,000	Advance Accounts		29,615,325	-	ACA-5/5(a)
-	Other Receipts		-	-	
-	<b>Total Non Revenue Receipts (B)</b>		<b>30,115,325</b>	-	
1,500,000	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>30,115,325</b>	-	
	<b>Less: Expenditure</b>				
-	<b>Recurrent Expenditure</b>		-	-	} ACA-2(ii)
-	Wages, Salaries & Other Employment Benefits	5	4,119,830,328	-	
4,132,145,000					

14,155,000	Other Goods & Services	6	9,297,313	-	
247,100,000	Subsidies, Grants and Transfers	7	238,523,559	-	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
<u>4,393,400,000</u>	<b>Total Recurrent Expenditure (D)</b>		<b>4,367,651,200</b>	-	
	<b>Capital Expenditure</b>				
17,230,000	Rehabilitation & Improvement of Capital Assets	10	1,553,872	-	} ACA-2(ii)
160,570,000	Acquisition of Capital Assets	11	159,236,292	-	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
1,000,000	Capacity Building	14	379,940	-	
-	Other Capital Expenditure	15	(0)	-	
<u>178,800,000</u>	<b>Total Capital Expenditure (E)</b>		<b>161,170,104</b>	-	
	<b>Main Ledger Expenditure (F)</b>		<b>114,239,864</b>	-	
	<b>Deposit Payments Advance</b>		-	-	ACA-4
5,600,000	<b>Payments</b>		114,239,864	-	ACA-5/5(a)
	<b>Total Expenditure G = (D+E+F)</b>		<b>4,643,061,167</b>	-	
<u>5,600,000</u>	<b>Imprest Balance as at 31<sup>st</sup> December..... H = (C-G)</b>		<b>(4,612,945,842)</b>	-	

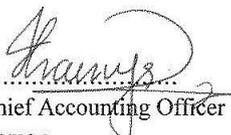
### 3.3 Statement of Financial Position

ACA-P

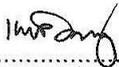
#### Statement of Financial Position As at 31<sup>st</sup> December 2020

	Note	Actual	
		2020 Rs	2019 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6		
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	84,624,538	
Cash & Cash Equivalents	ACA-3	2	
<b>Total Assets</b>		<b>84,624,540</b>	<b>-</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		84,624,538	
Property, Plant & Equipment Reserve			
Rent and Work Advance Reserve	ACA-5(b)		
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	2	
Imprest Balance	ACA-3		
<b>Total Liabilities</b>		<b>84,624,540</b>	<b>-</b>

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 001 to 125 and Notes to accounts presented in pages from 127 to 152 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 Financial 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 :  
Designation :  
Date : 25 02.2021

T.D. Gammuduwiththage  
Chief Accountant  
State Ministry of Dhamma Schools, Piriven &  
Bhikkhu Education  
"Isurupaya" Battaramulla

  
Accounting Officer  
Name :  
Designation :  
Date : 25 02.2021

S.H. HARISCHANDRA  
Secretary  
State Ministry of Dhamma Schools,  
Pirivenas & Bhikkhu Education

  
Chief Financial Officer/ Chief Accountant/  
Director (Finance)/ Commissioner (Finance)  
Name :  
Date : 25 02.2021

Professor K. Kapila C.K. Perera  
Secretary  
Ministry of Education  
"Isurupaya"  
Pelawatte,  
Battaramulla.

### 3.4 Statement of Cash Flows

ACA-C

#### Statement of Cash Flows for the Period ended 31<sup>st</sup> December-2020

	Actual	
	Current Year 2020-Rs.	Previous Year 2019-Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	84,624,538	-
Revenue Collected for the Other Heads	4,528,321,306	-
Imprest Received	500,000	-
<b>Total Cash generated from Operations (a)</b>	<b>4,613,445,844</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	4,129,127,641	-
Subsidies & Transfer Payments	238,523,559	-
Finance Costs –		
Imprest Settlement to Treasury	2	-
<b>Total Cash disbursed for Operations (b)</b>	<b>4,367,651,202</b>	<b>-</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-( b)</b>	<b>245,794,642</b>	<b>-</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	29,615,325	-
<b>Total Cash generated from Investing Activities (d)</b>	<b>29,615,325</b>	<b>-</b>

**Less - Cash disbursed for:**Purchase or Construction of Physical Assets  
& Acquisition of Other Investment

161,170,104

-

Advance Payments

114,239,864

**Total Cash disbursed for Investing  
Activities (e)****275,409,968****-****NET CASH FLOW FROM INVESTING  
ACTIVITIES (F)=(d)-(e)****(245,794,642)****-****NET CASH FLOWS FROM  
OPERATING & INVESTMENT  
ACTIVITIES (g)=(c) + (f)****(0)****-****Cash Flows from Financing Activities**

Local Borrowings

-

-

Foreign Borrowings

-

-

Grants Received

-

-

**Total Cash generated from Financing  
Activities (h)****-****-****Less - Cash disbursed for:**

Repayment of Local Borrowings

-

-

Repayment of Foreign Borrowings

-

-

Change in Deposit Accounts and Other  
Liabilities

-

-

**Total Cash disbursed for Financing  
Activities (i)****-****-****NET CASH FLOW FROM FINANCING  
ACTIVITIES (J)=(h)-(i)****-****-****Net Movement in Cash (k) = (g) -(j)****(0)****-****Opening Cash Balance as at 01<sup>st</sup> January****-****-****Closing Cash Balance as at 31st December****-****-**

## **3.5 Notes to the Financial Statement**

### **Basic Of Reporting**

#### **1. Reporting Period**

The reporting period for these Financial Statement is from 01<sup>st</sup> January 31<sup>st</sup> December 2020.

#### **2. Basis of Measurement**

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

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

#### **3. Recognition of Revenue**

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

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

An item of Property, Plant & 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 & Equipment Reserve.**

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

#### **6. Cash & Cash Equivalents.**

Cash & cash equivalents include local currency notes and coins on hand as at 31<sup>st</sup> December 2020.

### 3.6 Performance of the Revenue Collection

Rs. ,000

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

### 3.7 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
<b>Recurrent</b>	4,271,400,000.00	4,393,400,000.00	4,367,651,200.00	99%
<b>Capital</b>	176,000,000.00	178,800,000.00	161,170,104.00	90%

**3.8 In terms of F.R.208 grant of allocations for expenditure to this Ministry as an agent of the other Ministries/ Departments**

Rs. ,000

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

**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 31.12.2020	Balance as per financial Position Report as at 31.12.2020	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	-	-	-	-
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

**3.10 Auditor General's Report**

See the attachment.

# Chapter 04

## Performance indicators

4.1 Performance indicators of the State Ministry(Based on the Action Plan)								
S. No	Activities		Allocation (Mn)	Financial Progress	Actual output as a % of the Expected output			
					100 % - 90%	75% - 89%	50% - 74%	Less than 50%
1	<b>Office Management</b>							
	1.1	Purchase of office equipment required for the establishment of the new Ministry	1.00	0.99		√		
	1.2	Completion of approved staff	–	–		√		
	1.3	Coordinating of Cabinet Papers	–	–	√			
2	<b>Strengthening Piriven Education</b>							
	2.1	Providing annual grant for pirivenas	242.27	233.71	√			
	2.2	Preparation of training plan for training Pirivenadhipathies, kruthyadhikaaries and teachers.	1.00	0.38			√	
	2.3	Construction and renovation of Pirivenas buildings	152.00	137.61		√		
3	<b>Preparing reports</b>							
	3.1	Preparation of Annual Action Plan	–	–	√			
	3.2	Preparation of Prograss Report as at 30.09.2020	0.06	0.06	√			

Chapter 05

Performance of the achieving Sustainable  
Development Goals (SDG)

## 5.1 Identified Sustainable Development Goals related to the institution

Goal / Objective	Targets	Indicators of the achievement	Percentage		
			0%-49%	50%-74%	75%-100%
Ensure Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities for All	Increasing the number of Pirivenas teaching Tripitaka in English from 10 to 100.	Number of Pirivenas where the teaching of Tripitaka Dhamma in English was started	√		
	Establishment of Sri Lanka Pirivena Language Training College and implementation of trilingual development programs.	Number of language programs conducted No.of Participants	√		
	Improving teacher training opportunities by the Teacher Training Centers and the Computer Resource Center of the Ministry of Education to improve the computer and information technology knowledge of Pirivena students.	Number of training programs conducted No.of Participants		√	
	Initiation and implementation of the National Pirivena Productivity Program “Pala Sapiri Pirivena”, with the objective of improving the quality of Pirivena education jointly with the Pirivena Education Branch and the National Productivity Secretariat.	Number of districts classified Pirivenas by productivity indicators.		√	
	Implementation of Sekhiya and Bhikku training attitude development programs including handicraft skills, robe sewing and traditional Pirith Deshana skills development programs.	Number of subjects in which the courses was conducted No.of Participants		√	

## **5.2 Achievements and challenges in achieving the Sustainable Development Goals**

Provisions are being made annually under the Annual Budget to implement training programs required to produce a generation of spiritually minded lay / clergy students who can face future challenges.

The Cabinet also approved the establishment of the Pirivena Development Fund to promote and nurture the educational activities of all registered Pirivenas and Buddhist Seelamatha Institutions in the island, thereby funds will be provided for awarding scholarships to young monks to pursue English courses and developing hostel and sanitary facilities for the student monks in difficult areas.

The development programs implemented by the Ministry to strengthen Pirivena education contribute to achieve Sustainable Development Goals, with facing the challengers including the shortage of teachers, the disparity in the allocation of resources and the reduction in the use of computer and information systems.

# Chapter 06

## Human Resource Profile

## 6.1 Cadre Management

	<b>Approved Cadre</b>	<b>Existing Cadre</b>	<b>Vacancies / (Excess)**</b>
Senior	28	16	12
Territory	02	01	01
Secondary	31	26	05
Primary	17	16	01
Grand Total	<b>78</b>	<b>59</b>	<b>19</b>

### **6.2 Briefly state how the shortage or excess of human resources has affected the performance of the organization.**

At present the approved staff is sufficient to carry out the role of the Ministry successfully and due to insufficient office space there are obstacles to recruit that number.

### 6.3 Human Resource Development

Programme no.	No of trainees	Time frame	Total Cost (Rs .000)		Nature of Programme (Local/ Foreign)	Output / Knowledge acquired *
			Local	Foreign		
1. Conducting management training programs for Parivenadhipati and Working Committee monks.	30	01 program 03 days			Local	Knowledge of Pirivena administration and management
2. Implementation of weekly program for identified Pirivenas. Activated for 263 teachers (Sep.6-Sep 25)	263	08 programs 03 days	0.38		Local	Knowledge of spiritual development
3. Conducting a service session course for Pirivena teachers aimed at capacity building.	30	03 sessions 03 days			Local	Knowledge and skills in teaching subjects
4. Conducting Tamil language training programs for teachers.	20	01 programs 02 weeks			Local	Subject Knowledge and Implementation of Official Languages Policy
5. Conducting subject / pre-examination programs for lay / clergy students.	160	04 programs 04 days			Local	Successfully facing the subject relevant to the GCE (A / L) examination

\* It is expected to provide an efficient and effective service from the officers by developing the knowledge, skills and attitudes of the human resources to achieve the goals and objectives of the organization.

# Chapter 07

## Compliance Report

<b>No.</b>	<b>Applicable Requirement</b>	<b>Compliance Status (Complied/Not Complied)</b>	<b>Brief explanation for Non Compliance</b>	<b>Corrective actions proposed to avoid non-compliance in future</b>
1	<b>The following Financial statements/accounts have been submitted on due date</b>			
1.1	Annual financial statements	<b>Complied</b>		
1.2	Advance to public officers account	<b>Complied</b>		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	<b>Not applicable</b>		
1.4	Stores Advance Accounts	<b>Not applicable</b>		
1.5	Special Advance Accounts	<b>Not applicable</b>		
1.6	Others	-		
2	<b>Maintenance of books and registers (FR445)/</b>			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	<b>Not Complied</b>	Lack of sufficient staff	It is planned to be maintained in the year 2021
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	<b>Complied</b>		
2.3	Register of Audit queries has been maintained and update	<b>Complied</b>		
2.4	Register of Internal Audit reports has been maintained and update	<b>Complied</b>		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	<b>Complied</b>		
2.6	Register for cheques and money orders has been maintained and update	<b>Complied</b>		
2.7	Inventory register has been maintained and update	<b>Complied</b>		
2.8	Stocks Register has been maintained and update	<b>Complied</b>		

2.9	Register of Losses has been maintained and update	<b>Not Complied</b>	No damage and losses were reported in 2020	Take action to prepare on requirements in the year 2021
2.10	Commitment Register has been maintained and update	<b>Complied</b>		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	-		
03	<b>Delegation of functions for financial control (FR 135)</b>			
3.1	The financial authority has been delegated within the institute	<b>Complied</b>		
3.2	The delegation of financial authority has been communicated within the Institute	<b>Complied</b>		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	<b>Complied</b>		
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	<b>Complied</b>		
4	<b>Preparation of Annual Plans</b>			
4.1	The annual action plan has been prepared	<b>Complied</b>		
4.2	The annual procurement plan has been prepared	<b>Complied</b>		
4.3	The annual Internal Audit plan has been prepared	<b>Complied</b>		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	<b>Complied</b>	Done by ministry of education.	
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	<b>Complied</b>		
5	<b>Audit queries</b>			
5.1	All the audit queries has been replied within the specified time by the Auditor General	<b>Complied</b>		

6	<b>Internal Audit</b>			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2))DMA/1-2019	<b>Complied</b>	Action will be taken after filling the vacancies.	
6.2	All the internal audit reports has been replied within one month			
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018			
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)			
7	<b>Audit and Management Committee</b>			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	<b>Not Complied</b>	A new state ministry established in August 2020	It will be activated in the future
8	<b>Asset Management</b>			
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	<b>Not Complied</b>	Due to insufficient staff	Action will be taken to account for the year 2021
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	<b>Complied</b>		
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	<b>Not Complied</b>	A new state ministry established in August 2020	It will be done to 31.12.2021

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	<b>Not Complied</b>	Board of survey have not been conducted	
8.5	The disposal of condemn articles had been carried out in terms of FR 772	<b>Not Complied</b>	Board of survey have not been conducted	
9	<b>Vehicle Management</b>			
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	<b>Complied</b>		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	<b>Not Complied</b>	A new state ministry established in August 2020	
9.3	The vehicle logbooks had been maintained and updated	<b>Complied</b>		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	<b>Not Complied</b>	Vehicle accident information was not reported	
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	<b>Complied</b>		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	<b>Complied</b>		
10	<b>Management of Bank Accounts</b>			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	<b>Complied</b>	Done by ministry of education.	
10.2	The dormant accounts that had existed in the year under review or since previous years settled	<b>Not Complied</b>	A new state ministry established in August 2020	

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	<b>Not Complied</b>	No such issues arose in the year 2020	Will be done on needs in future
11	<b>Utilization of Provisions</b>			
11.1	The provisions allocated had been spent without exceeding the limit	<b>Complied</b>		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	<b>Not Complied</b>	Even if the remaining provision limits are not exceeded by the year 2020, the unpaid annual pirivena grants in 2019 remained as liabilities	Action should be taken to request additional provisions for the payment of annual grants in the year 2021
12	<b>Advances to Public Officers Account</b>			
12.1	The limits had been complied with	<b>Not Complied</b>	limits was revised	The limits for the year 2021 also need to be revised in the future
12.2	A time analysis had been carried out on the loans in arrears	<b>Complied</b>		
12.3	The loan balances in arrears for over one year had been settled	<b>Complied</b>		
13	<b>General Deposit Account</b>			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	<b>Not Complied</b>	As this is a newly established State Ministry, it has been done by the Ministry of Education	

13.2	The control register for general deposits had been updated and maintained	<b>Not Complied</b>	As this is a newly established State Ministry, it has been done by the Ministry of Education	
14	<b>Imprest Account</b>			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	<b>Complied</b>		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	<b>Not Complied</b>	The ad-hoc sub imprests had not obtained for new state ministry.	
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	<b>Complied</b>		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	<b>Not Complied</b>	It has been done by the Ministry of Education for the year 2020.	It is being done in 2021.
15	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations	<b>Not Complied</b>	Revenue collection is not been done by the ministry	
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	<b>Not Complied</b>	Not applicable for the State Ministry.	
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	<b>Not Complied</b>	Not applicable for the State Ministry.	
16	<b>Human Resource Management</b>			
16.1	The staff had been paid within the approved cadre	<b>Complied</b>		
16.2	All members of the staff have been issued a duty list in writing	<b>Complied</b>		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	<b>Complied</b>		
17	<b>Provision of information to the public</b>			

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	<b>Complied</b>		
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	<b>Not Complied</b>	The website for the new ministry is scheduled to be created in 2021.	
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	<b>Complied</b>		
18	<b>Implementing citizens charter</b>			
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	<b>Complied</b>		
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	<b>Complied</b>		
19	<b>Preparation of the Human Resource Plan</b>			
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.	<b>Complied</b>		

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 afore said Human Resource Plan	<b>Not Complied</b>	Due to the Kovid 19 epidemic.	
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	<b>Not Complied</b>	Prepared using existing forms.	
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	<b>Complied</b>		
20	<b>Responses Audit Paras</b>			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	<b>Not Complied</b>	The new state ministry was established in August 2020.	The reports submitted regarding the financial statements as on 31.12.2020 have been provided so far.

# Annexure

Secretary

State Ministry of Dhamma Schools, Pirivenas and Bhikku Education

**Summary Report of the Auditor General on the Financial Statements of the ... State Ministry of Dhamma Schools, Pirivenas and Bhikku Education for the year ended 31 December 2020 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.**

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**1. Financial Statements**

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**1.1 Qualified Opinion**

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The audit of the financial statements of the State Ministry of Dhamma Schools, Pirivenas and Bhikku Education for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance and cash flow statement for the year then ended 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 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. This report contains my views and observations on these financial statements submitted to the State Ministry of Dhamma Schools, Pirivenas and Bhikku Education in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report was issued to the Accounting Officer in due course in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. The report of the Auditor General in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No.19 of 2018 will be tabled in Parliament in due course.

## **1.2. Basis for Qualified Opinion**

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In my opinion, except for the effects of the matters described in paragraph 1.5 of this report, the financial statements of the State Ministry of Dhamma Schools, Pirivenas and Bhikku Education give a true and fair view of the financial position of the State Ministry of Dhamma Schools, Pirivenas and Bhikku Education as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with the Generally Accepted Accounting Principles.

## **1.3 Responsibility of the Accounting Officer for the Financial Statements**

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The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in terms of Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as the Chief Accounting Officer and the Accounting Officer determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16 (1) of the National Audit Act, No. 19 of 2018, the state Ministry of Dhamma Schools , Pirivenas and Bhikku Education 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 State Ministry of Dhamma Schools, Pirivenas and Bhikku Education .

In terms of Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the State Ministry of Dhamma Schools, Pirivenas and Bhikku Education and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carried out.

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

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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 and its materiality depends on the influence on economic decisions taken by users 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:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State Ministry's internal control.
- Evaluate the 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.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## **1.5 Comments on Financial Statements**

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### **1.5.1 Statement of Financial Performance**

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#### **1.5.1.1 Capital Expenditure**

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The following observation is made.

Even though a sum of Rs. 1,553,872 under rehabilitation and improvement of capital assets and a sum of Rs. 159,236,292 under acquisition of capital assets had been shown in the Financial Performance Statement, those information had not been included in the statement of non-financial assets.

### **1.5.2 Cash Flow Statement**

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#### **1.5.2.1 Cash Flow Arising from Operating Activities**

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The following observations are made.

- a. Net loans amounted to Rs.84,624,538 paid by other departments had been shown in the non-revenue receipts column.
- b. An expenditure amounted to Rs. 4,528,321,306 had been shown in the column showing the revenue collected by other departments / ministries.
- c. Even though personal emoluments and operating expenses were Rs. 499,998, was shown as Rs. 4,129,127,641.
- d. Although there were no subsidies or transfers related to the Ministry, a sum of Rs. 238,523,559 was shown in that column.

#### **1.5.2.2 Cash flow arising from Investing Activities**

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The following observations are made.

- a. Although there was no advance recovery in the Ministry, a sum of Rs. 29,615,325 was shown as advance recovery in that column.
- b. Although the Ministry had incurred only a sum of Rs.499,998 as expenditure, a sum of Rs.161,170,104 as construction or procurement of physical assets and acquisitions of other investment and a sum of Rs. 114,239,864 as advance payment had been shown under expenditure of the Ministry.

### **1.5.3 Non-maintenance of Registers and Books**

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It was observed during the test check that the Ministry had not properly maintained and updated the membership loan register by completing the relevant columns properly.

## **2 Financial Review**

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### **2.1 Reporting of Expenditure for the year 2020**

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Government expenditure for the year 2020 had been incurred on two supplementary accounts approved by Parliament on 28 October 2019 and 28 August 2020 for the periods from 01 January 2020 to 05 March 2020 and from 01 September 2020 to 20 October 2020 respectively and the warrants issued by His Excellency the President under Article 150 (3) of the Constitution of the Democratic Socialist Republic of Sri Lanka for the periods from 06 March 2020 to 31 May 2020 and from 01 June 2020 to 31 August 2020. Despite the changes in the structure of the Cabinet of Ministers in 2020, the Government expenditure up to 31 August 2020 had been borne in accordance with the Heads of Expenditure mentioned in the supplementary account passed in the year 2019.

Corresponding to the Ministries of the Cabinet of Ministers and State Ministries as published by His Excellency the President in the Extraordinary Gazette of the Democratic Socialist Republic of Sri Lanka No. 2187/27 of 09 August 2020, as per the provisions of Sections 10 and 12 of the Appropriation Act No. 6 of 2020 passed by Parliament on 20th October 2020, expenditure from January to 31 August 2020 should have been absorbed in to the expenditure votes under expenditure heads mentioned in the First Schedule of the Appropriation Act No. 6 of 2020. The Treasury had given instructions to carry out this task in accordance with the provisions of the National Budget Circular No. 6/2020 dated 30 November 2020.

Following the publish of the Extraordinary Gazette by His Excellency the President on 08 August 2020, Heads 422 - State Ministry of Dhamma Schools, Pirivenas and Bhikku Education commenced. As per the above instructions, total expenditure amounted to Rs.

2,879,528,965 under 23 subjects of 02 Ministries for the period from January 2020 to 31 August 2020, was accounted for as expenditure of this Ministry.

## **2.2 Management of Expenditure**

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The following observations are made.

- a. The provision for the year under review amounted to Rs. 16,700,000 provided under 09 expenditure objects had been totally saved.
- b. Out of the net provision of Rs. 14,985,000 in 12 expenditure objects, a sum of Rs. 6,937,741 had been saved ranging from 29 per cent to 94 per cent.

## **2.3 Incurring Liabilities and Commitments**

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Although liabilities amounted to Rs. 264,856,794 had been shown in the statement of liabilities submitted with the financial statements, the liabilities in the Treasury computer printout were only Rs. 66,954.

## **2.4 Certification the Accounting Officer**

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The Chief Accounting Officer/Accounting Officer should certify the following matters in terms of provisions set out in Section 38 of the National Audit Act, No. 19 of 2018. However, it had not been so done.

- (a) The Accounting Officer and the Accounting Officer should ensure that an effective internal control system for the financial control exists in the Ministry/Department/District Secretariat, and carry out periodic reviews to monitor the effectiveness of such systems, and accordingly make any alterations as required for such systems to be effectively carried out. Such reviews should be carried out in writing, and a copy thereof should be presented to the Auditor General, but no statements had been furnished to the Audit that the reviews had been carried out.
- (b) The Chief Accounting Officer and the Accounting Officer should ensure that an effective mechanism exists to conduct an internal audit, but that requirement had not been met in accordance with the observation mentioned in Paragraph 3.2 of the report.

### **3      **Operating Review****

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#### **3.1      **Management Weaknesses****

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**3.1.2** Although the draft amendment bill prepared in the year 2018 adding new amendments to the Piriven Education Act No. 64 of 1979 has been sent to the Attorney General for approval, the Piriven Education Act had not been amended even by the end of the year under review.

**3.1.3** An approved cadre had not been established for the staff of the Pirivena Education Branch and the approval had not been obtained for the staff currently recruited except for the Assistant Pirivena Directors Thero.

**3.1.4** The Pirivena Education Branch in collaboration with the National Institute of Education should have prepared a syllabus for the basic grades in the Pirivenas to suit the primary education, but it had not been complied with.

**3.1.5** An annual grant of Rs. 500,000 had been paid to Wathuruwila Sri Gnanananda Pirivena with the approval of the Cabinet of Ministers but without obtaining the approval of the Cabinet of Ministers to increase it to Rs.01 million, a sum of Rs. 01 million each had been paid since 2017.

#### **3.2      **Internal Audit****

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Action had not been taken to appoint an Internal Auditor in accordance with the provisions of Section 40 of the National Audit Act No. 19 of 2018.

#### **3.3      **Audit and Management Committee****

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Action had been taken to establish Audit and Management Committees in accordance with the provisions of Section 41 of the National Audit Act No. 19 of 2018

#### **4 Human Resource Management**

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##### **4.1 Approved Cadre, Actual Cadre, and Vacancies**

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The approved cadre was 78 and the actual cadre was 63, leaving 15 vacancies as at 31 December of the year under review.

W. M. P.A. Fonseka  
Assistant Auditor General  
For Auditor General