

வார्षிக காரீ காதல வாரீகால
வருடாந்த செயலாற்றுகை அறிக்கை
Annual Performance Report

2020



இலல் கால்கலல வல்லலல கல ருலல வலலகால குலகல்கலல
ருலல கலலலலலல

நலதல முலதலகல சந்தை மற்றும் அரசு துலழலமுயற்சல மறுசீரமைப்பு
இராலகலங்க அமைச்சு

State Ministry of Money & Capital Market and
State Enterprise Reforms

Annual Performance Report for the year 2020
State Ministry of Money & Capital Market and State Enterprise Reforms
Expenditure Head No. 413

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1.1. Introduction

The State Ministry of Money & Capital Market and State Enterprise Reforms is a newly established State Ministry under the Extraordinary Gazette Notification No. 2187/27 dated 09.08.2020 as amended on 25.09.2020. Main function of the State Ministry is to assist in formulation policies in relation to the subject of Money & Capital Market and State Enterprise Reforms for the creation of a "People Centric Economy" in order to form an enabling environment for a citizen to be prosperous and contented, leading to a happy family and a law abiding society in Sri Lanka under the direction and guidance of the Hon. Minister of Finance.

Department of Public Enterprises and Department of Project Management and Monitoring including State Mortgage and Investment Bank and Housing Development Finance Corporation Bank have been assigned under the State Ministry in order to carry out its role. The role of this State Ministry has been defined under special ten priorities as per the above mentioned gazette notification, issued H.E the President.

Accordingly, the legal framework of the State Ministry is covered by the following laws.

- Sri Lanka State Mortgage and Investment Bank Act, No. 13 of 1975.
- Payment Devices Fraud Act, No. 30 of 2006.
- Housing Development Finance Corporation Act, No. 07 of 1997.
- Revival (Removal) of Underperforming Enterprises or Underutilized Assets Act, No 12 of 2019.

As a newly established organization, the basic activities such as cadre creation, recruitment, purchasing, preparing of premises etc had to be carried out in order to ensure proper and smooth functioning of the State Ministry.

Several preliminary activities could be carried out during the period of last four months of 2020, even though the State Ministry was a newly established. The State Ministry in collaboration with the Ministry of Finance is always attentive by providing continuous guidance for government and private sector banks, Securities and Exchange Commission, Colombo Stock Exchange, Central Bank of Sri Lanka to streamline systems and controls in order to ensure the stability of the economy. Number of discussions were held under the patronage of Hon. State Minister with the various investors globally and locally, with Ministers, Ambassadors from various countries and with relevant government agencies such as Board of Investment of Sri Lanka (BOI) and Export Development Board (EDB) in order to attract foreign investors through an international publicity campaign of promoting Vistas of Prosperity and Splendour. In addition, initiatives were taken to implement the Ease of Doing Business Index introduced by World Bank in order to increase the interest of local and foreign investors by facilitating them through simplified processes and regulations. Further, the steps were taken to continue the correspondences on Capital Market Development Program which is a loan provided by Asian Development Bank with the view to increase the capacity and size of the capital market through enhanced market facilitation, demand measures and supply measures. Also, it has been advised Colombo Stock Exchange to take steps to publish the information on stock market in Sinhala language as well as in a simple manner in order to capture a wide range of local investors especially the rural community of the country.

A summary of activities planned for the year 2021 and beyond are given as follows.

1. Provide necessary inputs/ directives to increase the number of active companies currently listed in the stock market from 280 to 500 in next four years.
2. Assist in formulation of short-medium-and-long-term integrated programs to ensure stability of financial sector and their implementation.
3. Implement the Ease of Doing Business Index program.
4. Adopt the "One-Stop-Shop" concept and monitor the program in collaboration with Board of Investment.
5. Launch promotional campaigns internationally for the attraction of FDIs to Sri Lanka.
6. Introduce reforms for the State Owned Enterprises (SOEs) in order to convert them commercially viable and financially independent.

1.2 Vision, Mission, Objectives of the Institution

Vision

" Sri Lanka, the most preferred financial destination in the World"

Mission

We strengthen the enabling environment for investments, savings and financial inclusiveness by

- Empowering local entrepreneurs
- Creating favourable investment platform
- Strengthening financial institutions and state enterprises
- Making reforms and implementation of policies and regulations
- Promoting and facilitating international businesses and large scale investors; and public awareness

Objectives

- Provide guidance to identify and implement enterprises reforms for improvement of capital market.
- Facilitate enabling environment for investments
- Improve the performance of State Owned Enterprises (SOEs)
- Empower local entrepreneurs to duly and competitively gain access to the business field.

1.3 Special Priorities of the State Ministry

By virtue of the Extraordinary Gazette Notification No 2187/27 dated 09.08.2020, following functions have been assigned to the Ministry of Money & Capital Market and State Enterprise Reforms.

1. Implementing reforms to strengthen banks, financial institutions in such a manner that would encourage savings and investments.
2. Implementing institutional reforms to revive failed financial institutions and businesses.
3. Broaden and co-ordinate national development, financial and capital market programmes for development of agricultural, construction, information technology, small and medium enterprises, tourism and exports sectors.
4. Making the government bonds and stock market attractive.
5. Strengthening the regulatory and reform activities of treasury bills and bonds, and primary markets.
6. Providing facilities required for International Business Giants to set up their Head offices in Colombo and the Port City.
7. Launching an international publicity campaign to promote the "Vistas of Prosperity and Splendor" New Economic Plan with the assistance of private sector as well in order to attract foreign investors to the country.
8. Expanding facilities for large-scale local investors to commence production of high technology products.
9. Implementing special programmes for domestic entrepreneurs to duly and competitively gain access to the business fields, protect and empower entrepreneurs.
10. Introducing reforms to strengthen the contribution made by state enterprises to the national economy both economically and socially, and enhance their financial capacity

1.5. Main Divisions of the State Ministry

- I. Administration Division
- II. Finance Division
- III. Development Division
 - a. Capital Market Unit
 - b. State Enterprise Reforms Unit
 - c. Planning Unit

1.6 Institutions Coming under the State Ministry

- I. Department of Public Enterprises
- II. Department of Project Management and Monitoring
- III. State Mortgage & Investment Bank
- IV. Housing Development and Finance Corporation Bank

2.1 Main Activities accomplished during 2020

- Improved performance by the Sri Lankan Capital Market ;
- Improved results delivery by projects that come under the purview of DPMM;
- Improved performance by of State Owned Enterprises that come under the purview of DPE;
- Increased knowledge about the Sri Lankan Capital Markets among the general public
- Reduction in underutilized state assets that are specified under the Underutilized Assets Act
- Increased satisfaction of the customers of SMIB and HDFC

2.2 Main Issues faced

- Lack of professionally competent strategic level officers to carry out the role of the State Ministry having a supervisory responsibility at the national level.
- Hard effort to bring the institutional reforms introduced up to a realistic level.
- Spend longer time to implement reforms in state enterprises.

2.3 Future Goals

- Increase the number of active companies currently listed in stock market from 280 to 500.
- Upgrade the current rating of Ease of Doing Business Index from 99 to 90.
- Implement investment attraction programs to bring foreign direct investments.

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st 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 taxable period.

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

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

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

5) Property, Plant and Equipment Reserve

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

6) Cash and Cash Equivalents

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

Statement of Financial Performance
for the period ended 31st December 2020

Rs.

Budget 2020	Note	Actual		
		2020	2019	
-	Revenue Receipts			
-	Income Tax	1		
-	Taxes on Domestic Goods & Services	2		} ACA-1
-	Taxes on International Trade	3		
-	Non Tax Revenue & Others	4		
-	Total Revenue Receipts (A)			
-	Non Revenue Receipts			
-	Treasury Imprests		18,870,000	ACA-3
-	Deposits		117,047	ACA-4
-	Advance Accounts		738,740	ACA-5
-	Other Receipts		339,401	
-	Total Non Revenue Receipts (B)		20,065,188	
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		20,065,188	
-	Less: Expenditure			
-	Recurrent Expenditure			
15,400,000	Wages, Salaries & Other Employment Benefits	5	9,767,174	} ACA-2(ii)
12,460,000	Other Goods & Services	6	7,767,823	
100,000	Subsidies, Grants and Transfers	7	77,958	
-	Interest Payments	8		
-	Other Recurrent Expenditure	9		
27,960,000	Total Recurrent Expenditure (D)		17,612,955	
	Capital Expenditure			
1,050,000	Rehabilitation & Improvement of Capital Assets	10		} ACA-2(ii)
1,500,000	Acquisition of Capital Assets	11	1,392,710	
-	Capital Transfers	12		
-	Acquisition of Financial Assets	13		
-	Capacity Building	14		
-	Other Capital Expenditure	15		
2,550,000	Total Capital Expenditure (E)		1,392,710	
	Main Ledger Expenditure (F)		5,526,901	
	Deposit Payments		117,047	ACA-4
	Advance Payments		5,409,854	ACA-5
30,510,000	Total Expenditure G = (D+E+F)		24,532,565	
-	Imprest Balance as at 31st December 2020 H = (C-G)		(4,467,377)	

Statement of Financial Position
As at 31st December 2020

	Note	Actual	
		2020 Rs	2019 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	19,859,351	-
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	4,671,114	-
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		24,530,465	-
<u>Net Assets / Equity</u>			
Net Worth to Treasury		4,671,114	-
Property, Plant & Equipment Reserve		19,859,351	-
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	-	-
Total Liabilities		24,530,465	-

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 1 to 61 and Notes to the accounts presented in pages from 62 to 69 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 the accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to inagreement.

..... 204916
Chief Accounting Officer

Name :

Designation :

Date : 24/2/21

.....
Accounting Officer

Name :

Designation : 22-02-2021

Date :

.....
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)

Name :

Date : 19.02.2021

S. R. Attygalle
Secretary to the Treasury and
Secretary to the Ministry of Finance
The Secretariat
Colombo 01

R. M. A. Ratnayake
Secretary
State Ministry of Money & Capital Market and
State Enterprise Reforms.

Neluka M Patabendige
Accountant
State Ministry of Money & Capital Market and
State Enterprise Reforms

**Statement of Cash Flows
for the Period ended 31st December 2020**

	Actual 2020 Rs.	2019 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected for the Other Heads	339,401	-
Imprest Received	18,870,000	-
Total Cash generated from Operations (a)	19,209,401	-
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	17,534,996	-
Subsidies & Transfer Payments	77,958	-
Expenditure on Other Heads	-	-
Imprest Settlement to Treasury	461	-
Total Cash disbursed for Operations (b)	17,613,415	-
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	1,595,986	-
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Recoveries from Advance	213,385	-
Total Cash generated from Investing Activities (d)	213,385	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	1,392,710	-
Advance Payments	416,661	-
Total Cash disbursed for Investing Activities (e)	1,809,371	-
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	(1,595,986)	-
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	117,047	-
Total Cash generated from Financing Activities (h)	117,047	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	117,047	-
Total Cash disbursed for Financing Activities (i)	117,047	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g) -(i)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	28,110,000	27,960,000	17,612,955	63%
Capital	2,400,000	2,550,000	1,392,710	55%

Note :

This State Ministry was formed with effect from August 2020. Tentative Budget allocation for the five months (05) period were assessed and allocated by the Department of National Budget.

3.5 Performance of the Reporting of Non-Financial Assets

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	19,859,351	19,859,351	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets				

4.1 Cadre Management

State Ministry of Money & Capital Market and State Enterprise Reforms- 2020			
Position	Approved	Existing	Vacant
Senior Level			
Secretary to the State Ministry	01	01	-
Director General (SLPS)	01	01	-
Senior Assistant Secretary (SLAS)	01	01	-
Chief Accountant (SLAccS)	01	-	01
Director (SLAS)	01	-	01
Director (SLPS)	01	-	01
Director (SLAccS)	02	-	02
Assistant Secretary (SLAS)	01	-	01
Assistant /Deputy Director (SLPS)	01	01	-
Accountant	03	02	01
Total	13	06	07
Tertiary Level			
Information & Communication Technology	01	-	01
Coordinating Secretary (Casual)	01	-	01
Total	02	00	02
Secondary Level			
Development Officer	11	06	05
Management Service Officer (MSO)	08	07	01
Total	19	13	06
Primary Level			
Driver (CDS)	06	02	04
Office Assistant Service (OES)	06	04	02
Total	12	06	06
Full Total	46	25	21

Chapter 05
Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/N of Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
01	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not applicable		
1.4	Stores Advance Accounts	Not applicable		
1.5	Special Advance Accounts	Not applicable		
1.6	Others	Not applicable		
02	Maintenance of books and registers (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 reports has been maintained and update	Not applicable		
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		

03	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		
04	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Not Applicable	State Ministry was formed in August 2020 no time to prepare and implement an action plan at the closer of the year end.	Actions has already been taken to prepare action plan in 2021
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Not Applicable	State Ministry was formed in August 2020 and no staff had been allocated for Internal Audit Unit.	Internal audit unit of the Ministry of Finance has taken up the internal audit activities of the State Ministry from 2021 onwards.
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	No Audit Quarries received		
06	Internal Audit			
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	Internal audit quarry has not been received for State Ministry		Internal audit unit of the Ministry of Finance has taken up the internal audit activities of the State Ministry from 2021 onwards.

6.2	All the internal audit reports has been replied within one month	Not Applicable		
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	Not Applicable		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Not Applicable		
07	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	Not Applicable		
08	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	No excess or deficits		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	No excess or deficits		
09	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	No pool vehicles allocated		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Applicable		

9.3	The vehicle logbooks had been maintained and updated	Vehicles have been assigned from the Ministry of Finance		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Not Applicable		
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	Not Applicable		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not Applicable		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	No Dormant Accounts		
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	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	No Revenue during the period		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	No Revenue		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	No Revenue		
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	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
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	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Not Applicable		

END



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

TRE/C/SMMCR/2020/FA/02

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2021 ජූනි 24 දින

ගණන්දීමේ නිලධාරී

මුදල් හා ප්‍රාග්ධන වෙළඳපල හා රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ රාජ්‍ය අමාත්‍යාංශය

මුදල් හා ප්‍රාග්ධන වෙළඳපල හා රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ රාජ්‍ය අමාත්‍යාංශයේ 2020 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

මුදල් හා ප්‍රාග්ධන වෙළඳපල හා රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ රාජ්‍ය අමාත්‍යාංශයේ 2020 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2020 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 මුදල් හා ප්‍රාග්ධන වෙළඳපල හා රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ රාජ්‍ය අමාත්‍යාංශය 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.

මුදල් හා ප්‍රාග්ධන වෙළඳපල හා රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ රාජ්‍ය අමාත්‍යාංශයේ මූල්‍ය ප්‍රකාශනවලින් 2020 දෙසැම්බර් 31 දිනට මුදල් හා ප්‍රාග්ධන වෙළඳපල හා රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ රාජ්‍ය අමාත්‍යාංශයේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව අමාත්‍යාංශය 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 අමාත්‍යාංශයේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී 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 ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී. ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවේවිභව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නාවූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේකාන්චිත මහඟුරීමෙන්, වරදවා දුක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මහඟුරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද , අවස්ථාවේවිභව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී .
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී .

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

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

මුදල් හා ප්‍රාග්ධන වෙළඳපල හා රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ රාජ්‍ය අමාත්‍යාංශය විසින් ඉකුත් වර්ෂයට අදාළව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේ අවශ්‍යතාවයක් නොතිබුණු බැවින් 2018 අංක 19 දරණ විගණන පනතේ 6(1) (ඇ) වගන්තිය ප්‍රකාරව මූල්‍ය ප්‍රකාශන පිළිබඳව නිර්දේශ ඉදිරිපත් කර නොතිබුණි.

2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

(අ) ප්‍රතිපාදන මාරු කිරීම (මු.රෙ.66)

සමාලෝචිත වර්ෂයේදී පුනරාවර්තන හා මූලධන වියදම් වැය විෂයය 18 ක මූලික ඇස්තමේන්තු හා සංශෝධිත ඇස්තමේන්තු අතර සියයට 99 සිට සියයට 433 දක්වා පරාසයක විචලතාවයක් නිරීක්ෂණය විය.

(ආ) නිෂ්ඵල වූ ප්‍රතිපාදන

මූලධන වැය විෂයයන් 3 ක් හා පුනරාවර්තන වැය විෂයයන් 3 ක් සඳහා වාර්ෂික අයවැයෙන් වෙන්කර තිබූ මුළු ප්‍රතිපාදනය වූ රු. 2,540,000 ක් සම්පූර්ණයෙන්ම ඉතිරි වී තිබුණි.

(ඇ) අධි ප්‍රතිපාදන සලසා ගැනීම

සමාලෝචිත වර්ෂයේදී වැය විෂයයන් 17 ක් සඳහා රු. 16,820,000 ක අධි ප්‍රතිපාදන සලසා තිබීම නිසා එම ප්‍රතිපාදන උපයෝජනය කළ පසු රු. 8,221,133 ක ප්‍රතිපාදන ඉතිරි වී තිබුණි. එම ඉතිරිය සලසා තිබුණු ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 28 ක සිට සියයට 84 ක පරාසයක ප්‍රමාණයක් වී තිබුණි.

2.2 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

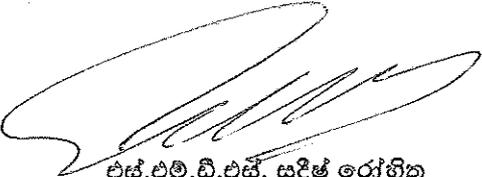
රාජ්‍ය මුදල් චක්‍රලේඛ අංක 2/2020 හි 10.1 ඡේදයට අනුගතව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව විසින් නිකුත් කල මාර්ගෝපදේශ අංක 6 ඡේදය ප්‍රකාරව මුදල් ප්‍රවාහ ප්‍රකාශය දළ පදනමට සැකසිය යුතු වුවද, එය මුදල් පදනමට සැකසීම මත අත්තිකාරම් ලැබීම් හා ගෙවීම් පිළිවෙලින් රු. 5,206,570 ක් හා රු. 5,409,853 ක් වුවද, එය මුදල් පදනමට සැකසීම නිසා ලැබීම් හා ගෙවීම් පිළිවෙලින් රු. 213,385 ක් හා රු. 436,661 ක් ලෙස අඩුවෙන් දක්වා තිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 සැලසුම් කිරීම

මුදල් හා ප්‍රාග්ධන වෙළඳපල හා රාජ්‍ය ව්‍යවසාය ප්‍රතිසංස්කරණ රාජ්‍ය අමාත්‍යාංශය 2020 අගෝස්තු 12 වන දින පිහිටුවා තිබූ අතර, 2014 පෙබරවාරි 17 දිනැති අංක 01/2014 දරණ රාජ්‍ය මුදල් වක්‍රලේඛය ප්‍රකාරව සමාලෝචිත වර්ෂය සඳහා ක්‍රියාකාරී සැලැස්ම සහ කාර්යසාධන වාර්තාව පිළියෙල කර නොතිබුණි.



එස්.එම්.ඩී.එස්. සුදිප් රෝහිත
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට