



2023  
**Performance Report**

**Department of Public Finance**  
**Ministry of Finance, Economic Stabilization and**  
**National Policies**

**Annual Performance Report for the year 2023**  
**Department of Public Finance**  
**Expenditure Head No 245**

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## **Chapter 01 - Institutional Profile/Executive Summary**

### **1.1. Introduction**

Public finance management is related to the subject of managing government resources i.e. government revenue and expenditure in a manner that could have an immediate impact on the country's economy. As societal needs will inevitably be greater than the resources available to the government, all public resources shall be used as efficiently and effectively as possible with a minimum of economic loss and wastage. Efficient Public Financial Management is at a center for the economic development as it creates a relationship of mutual trust and shared consensus between government and citizens in the economic development process. Reforms in Public Financial Management systems, processes and institutions are required to maximize the efficient use of limited resources, with a greater level of transparency and accountability in government finances to secure long-term economic success while offering better services for the citizens of the country.

### **1.2. Vision, Mission, Objectives of the Institution**

#### **Vision**

“Create a sound public finance regulatory framework to improve transparency, accountability and service delivery in the public sector”

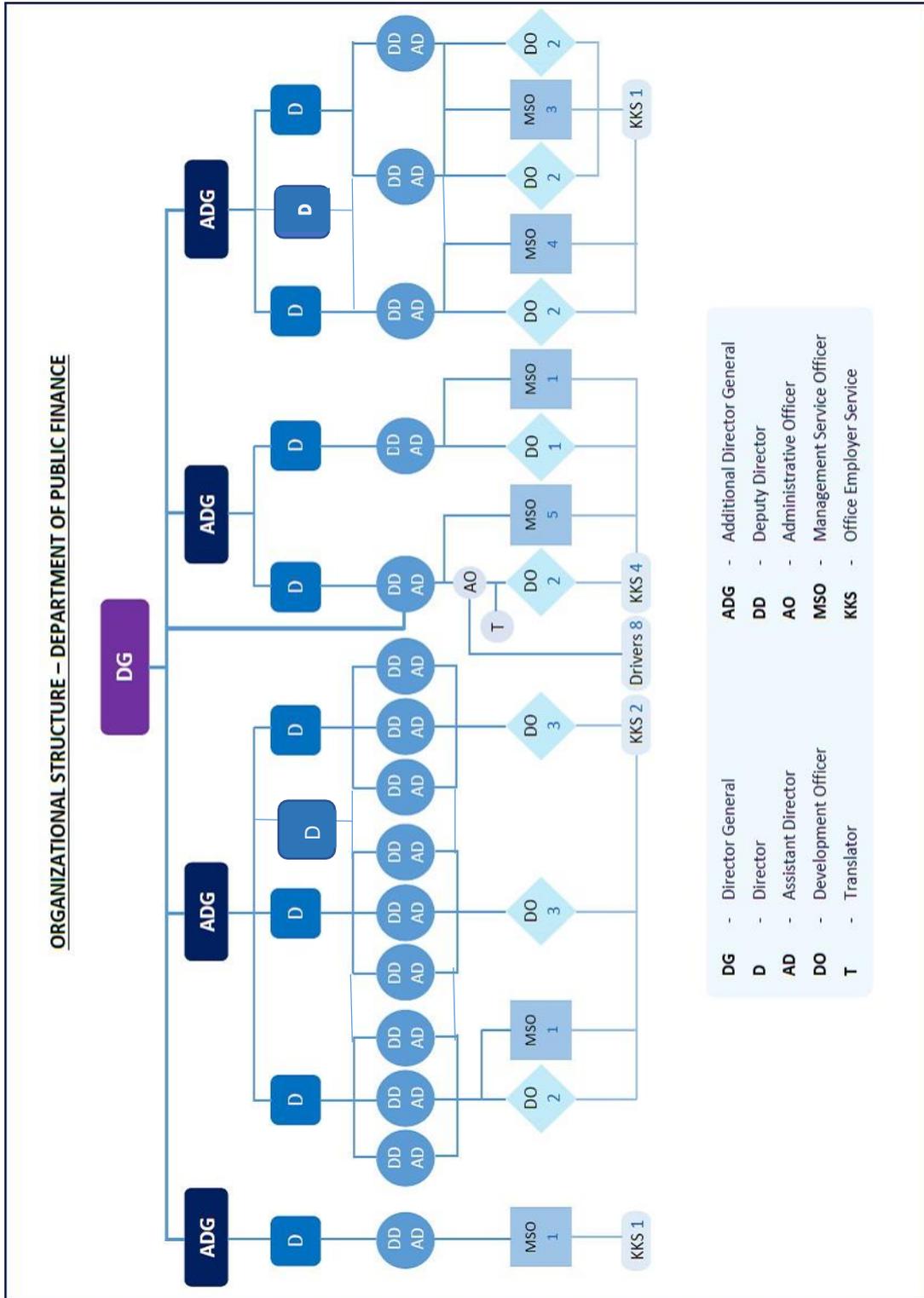
#### **Mission**

“Formulate, develop, review, update and follow up the systems and procedures in the Public Financial Management in order to strengthen broader governance environment within which public sector operates supporting institutions for public accountability”

#### **Objectives**

- (i) Formulate, develop, review, update and follow up the policies, systems and procedures in Public Financial Management (i.e.- Financial Regulations, Government Procurement Procedures and Practices) to ensure maximum accountability and transparency in public sector transactions.
- (ii) Promote public sector good governance and assist the Parliamentary Committee on Public Accounts (COPA) to ensure productive and efficient utilization of Public financial resources.
- (iii) Monitoring and reviewing the existing fees and charges of and explore the possibility of generating non-tax revenue in effective manner.
- (iv) Reviewing and monitoring the funds set up under Ministries/Departments for different purposes to ensure productive and efficient utilization of public funds.

### 1.3. Organizational Chart



<b>DG</b>	-	Director General
<b>D</b>	-	Director
<b>AD</b>	-	Assistant Director
<b>DO</b>	-	Development Officer
<b>T</b>	-	Translator
<b>ADG</b>	-	Assistant Director General
<b>DD</b>	-	Deputy Director
<b>AO</b>	-	Administrative Officer
<b>MSO</b>	-	Management Service Officer
<b>KKS</b>	-	Office Employer Service

**1.4. Main Divisions of the Department**

1. Financial Regulations, Follow-Up and Review and Funding Division
2. Land Division
3. Procurement Division
4. Capacity Development and Training Division
5. e-Government Procurement Division

**1.5. Institutions/Funds coming under the Ministry/Department/Provincial Council**

N/A

**1.7. Details of the Foreign Funded Projects (if any)**

N/A

## **Chapter 02 – Progress and the Future Outlook**

The Department of Public Finance plays a central role in relation to the financial control of the public sector institutions and in the continuation of a sound public financial regulatory framework that improves the compliance to the provisions of financial control existing in public sector institutions, and that improves their transparency, stability, accountability and service delivery.

02. Accordingly, in the year 2023, the Department of Public Finance has taken actions to issue following circulars

(a) Circular No. 01/2023 issued on 13.01.2023 titled “Guidelines for Procurement of Pharmaceuticals & medical Devices of a Consumable Nature – 2022”

(b) “Procurement of Works up to Rs. 50 Million from Regional Contractors under Domestic Funds” dated 09.02.2023 bearing circular No. 04/2016 (iv)

(c) Circular No. 8/2019 (i) dated 19.04.2019 on “Implementation of the Electronic Government Procurement (e-GP) system in Sri Lanka”

(d) Circular No. 02/2023 dated 19.05.2023 on “Implementation of the Recommendations of the Committee Report on Review of General Forms Printed by the Government Printer”

(e) Circular No. 03/2023 issued on 19.05.2023 on “Amendment of Valuation Fees currently being charged by the Department of Valuation”

(f) Circular letter issued on 24.05.2023 on "Amendment to Part II of Government Tender Procedure on Private Sector. Infrastructure Projects Related to Public Private Partnership (PPP) Basis " with regard to the Government Finance Circular 2/2019 dated 26.03.2019

(g) Circular Letter dated 06.10.2023 on “Implementation of the Electronic Government Procurement (e-GP) System in Sri Lanka” with regard to the Government Finance Circular 8/2019 (i) dated 19.04.2019.

03. The importance of enactment of the Public Finance Management (PFM) law has been highlighted in two recent Budget Speeches and, swift measures have been taken to expedite the formulation of the PFM law in late 2022. Department of Public Finance under the Ministry of Finance, Economic Stabilization and National Policies and in collaboration with other Departments of the General Treasury, has taken action for drafting a new PFM Bill with the consultancy and policy guidance from the Supervisory Committee appointed with the Co- chairmanship of two Deputy Secretaries to the Treasury. This has been highlighted among several prior commitments undertaken by the Government of Sri Lanka (GOSL) under the IMF Extended Fund Facility (EFF) approved in March 2023. Thus, the existing Fiscal Management Act No.03 of 2003 is scheduled to be repealed by incorporating important elements of said Act by way of Fiscal Rules to the new PFM Bill. The approval of the Cabinet of Ministers has been granted in May 2023 for drafting of a new Fiscal Rules Framework and to incorporate the same to the proposed

04. The officials of the Department of Public Finance rendered their assistance with their participation to the meetings of the Parliamentary Committee on Public Accounts (COPA) which has been established in terms of the Article 74 of the Constitution and the

Parliamentary Standing Order No 119. Follow-up actions have been taken in 2023, by delivering instructions to the Chief Accounting Officers and Accounting Officers of relevant Ministries, Departments and Institutions with regard to taking corrective measures over the shortcomings in public financial management in their institutions, based on the respective audit queries and audit reports issued by the Auditor General to the public institutions.

05. The Department of Public Finance has taken actions to issue appointment letters to the Chief Accounting Officers who should act as Chief Accounting Officers in terms of the F.R. 124, and to the Accounting Officers who should act as Accounting Officers in terms of the F.R. 125, and as per F.R. 125(2) to the Revenue Accounting Officers (RAOs) who serve as Counting Officers in institutions with a Revenue Head.

06. In 2023, the Department has acted to get Treasury approval to the 57 requests made by the Ministries, Departments and other Public Institutions to write-off under F.R. 108(3) and to grant waivers under F.R 113, subsequent to waiving-off as per Losses and Waive-Offs as specified in the Section 3, Chapter 2 of the Financial Regulations (1992)

07. In terms of the Foreign Missions Circular No. 2/92 of the Ministry of Foreign Affairs, the Department of Public Finance is responsible for the recovery of taxes due to the government on disposal of vehicles used by diplomatic missions and accordingly, in 2023, an income of Rs. 170,451,690.00 has been credited to the government revenue through Sri Lanka Customs from the disposal of 70 vehicles of diplomatic missions.

08. The Ministry of Finance, Economic Stabilization and National Policies is engaged in issuing observations of the Hon. Minister of Finance, with regard to the Cabinet Memoranda submitted by Ministers to the Cabinet of Ministers under miscellaneous subjects. Accordingly, the Department of Public Finance issues observations and recommendations regarding the Cabinet Memoranda on the subjects of procurement, Government Funds, Financial Regulations or Public Finance Management. Accordingly, in the year 2023, observations have been issued by the Department, for 471 Cabinet Memoranda and recommendations were given for 122 Cabinet Memoranda.

09. With the objective of accelerating the public procurement procedure, the Department of Public Finance, in 2023, has appointed 25 Standing Cabinet Appointed Procurement Committees (SCAPC), 35 Cabinet Appointed Procurement Committees (CAPC), 37 Cabinet Appointed Negotiation Committees (CANC), 02 Standing Cabinet Appointed Negotiation Committees (SCANC), 20 Cabinet Appointed Consultants Procurement Committees (CACPC), 382 Project Committees (PC) and Technical Evaluation Committees (TEC), 02 Cabinet Appointed Tender Committees (CATC) and 02 Special Committees.

10. In coming years, the Department of Public Finance intends to be committed to the timely and pertinent update of provisions regarding the Public Finance Management while regularizing the functions related to Public Financial Management in accordance with the government policy decisions and, providing guidance to the Public Finance Management.

E.A. Rathnaseela  
Director General Public Finance



### 3.2 Statement of Financial Position

ACA-P

#### Statement of Financial Position As at 31st December 2023

	Note	Actual	
		2023 Rs	2022 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	64,059,319	64,059,319.00
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	9,594,609	12,075,456.00
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>73,653,928</b>	<b>76,134,775</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		9,594,609	12,075,456
Property, Plant & Equipment Reserve		64,059,319	64,059,319
Rent and Work Advance Reserve	ACA-5(b)	-	-
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>73,653,928</b>	<b>76,134,775</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 26 and Annexures to accounts presented in pages from 27 to 31 form an integral part 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 in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

  
 Chief Accounting Officer  
 Name :  
 Designation :  
 Date : 28/12/23

  
 Accounting Officer  
 Name :  
 Designation :  
 Date : 28/12/23

  
 Chief Financial Officer/ Chief Accountant/  
 Director (Finance)/ Commissioner (Finance)  
 Name :  
 Date : 26/02/2024

**K.M.M. Siriwardana**  
 Secretary to the Treasury and  
 Secretary to the Ministry of Finance,  
 Economic Stabilization and National Policies  
 The Secretariat  
 Colombo 01.

**E.A. Rathnaseela**  
 Director General Public Finance  
 Department of Public Finance  
 General Treasury  
 Colombo 01.

**K.G. Subani Maduwanthi**  
 Deputy Director  
 Department of Public Finance  
 General Treasury  
 Colombo 01.



### 3.3 Statement of Cash Flows

ACA-C

#### Statement of Cash Flows for the Period ended 31st December 2023

	Actual	
	2023 Rs.	2022 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	6,064,660	3,518,878
Imprest Received	97,172,000	84,007,000
Recoveries from Advance	5,991,864	5,564,838
Deposit Received	406,639	153,184
<b>Total Cash generated from Operations (A)</b>	<b>109,635,163</b>	<b>93,243,900</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	82,177,580	82,313,017
Subsidies & Transfer Payments	967,424	903,590
Expenditure incurred on behalf of Other Heads	13,218,903	-
Imprest Settlement to Treasury	608,000	-
Advance Payments	4,400,241	3,853,452
Deposit Payments	406,639	153,184
<b>Total Cash disbursed for Operations (B)</b>	<b>101,778,788</b>	<b>87,223,243</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>7,856,376</b>	<b>6,020,657</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (D)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Capital Expenditure	7,856,376	6,020,657
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>7,856,376</b>	<b>6,020,657</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>	<b>(7,856,376)</b>	<b>(6,020,657)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>	<b>-</b>	<b>-</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total Cash disbursed for Financing Activities (I)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash (K) = (G) + (J)</b>	<b>-</b>	<b>-</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	<b>-</b>	<b>-</b>

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**K.G. Subani Maduwanthi**  
Deputy Director  
Department of Public Finance  
General Treasury  
Colombo 01.

*Subani*  
26/02/2024

### 3.4 Notes to the Financial Statements

#### **Basis of Reporting**

1) Reporting Period

The reporting period for these Financial Statements is from 01<sup>st</sup> January to 31<sup>st</sup> December 2023.

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 recognised on the cash receipts during the accounting period irrespective of relevant revenue 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 reserve account is the corresponding account of Property Plant and Equipment.

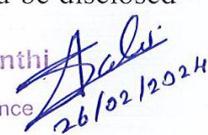
6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31<sup>st</sup> December 2023.

\* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis"

\* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

K.G. Subani Maduwanthi  
Deputy Director  
Department of Public Finance  
General Treasury  
Colombo 01.



26/02/2024

### 3.5 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
	N/A				

### 3.6 Performance of the Utilization of Allocated Funds

Type of Allocation	Allocation		Actual Expenditure	Rs.
	Original	Final		Allocation Utilization as a % of Final Allocation
<b>Recurrent</b>	95,500,000.00	95,325,000.00	83,587,142.00	87.69%
<b>Capital</b>	7,800,000.00	87,975,000.00	19,496,982.00	22.16%

**3.7 Allocation made to this Department / District Secretariat / Provincial Council as a representative of other Ministries / Departments in terms of F.R. 208**

Rs ,000						
Ref No.	Ministry/Department that received allocation	Objective of the allocation	provisions		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original allocation	Final allocation		
			<b>N/A</b>			

**3.8 Performance of reporting the non-financial assets**

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per financial Position Report as at 31.12.2022	Yet to be Account ed	Rs. Reporting Progress as %
9151	Building and Structures	3,956,900.00	3,956,900.00		100%
9152	Machinery and Equipment	31,902,419.28	31,902,419.28		100%
9153	Land	-	-		-
9154	Intangible Assets	-	-		-
9155	Biological Assets	-	-		-
9160	Work in Progress	-	-		-
9180	Lease Assets	28,200,000.00	28,200,000.00		100%
		<b>64,059,319.28</b>	<b>64,059,319.28</b>		

3.9 Auditor General's Report\*\*



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# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය } TPD/E/DPF/2/23/02  
எனது இல. }  
My No. }

ඔබේ අංකය }  
உமது இல. }  
Your No. }



දිනය } 2024 මැයි 28 දින  
திகதி }  
Date }

ගණන්දීමේ නිලධාරී  
රාජ්‍ය මුදල් දෙපාර්තමේන්තුව

ශීර්ෂය - 245 රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ 2023 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

ශීර්ෂය - 245 රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 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 රාජ්‍ය මුදල් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී ඉදිරිපත් කරනු ලැබේ. 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.

රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ 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 ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා 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 දෙපාර්තමේන්තුව 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 දෙපාර්තමේන්තුවේ 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 සැම 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 අවදානම හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්ස්ථානාධිකාරියෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනත්වික මහභූමිමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මහ භූමිමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද , අවස්ථාවෝචිතව 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**

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1) (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.



2. මූල්‍ය සමාලෝචනය

2.1 අග්‍රිම කළමනාකරණය

දෙපාර්තමේන්තුව විසින් ලබා දුන් තොරතුරු අනුව 2023 වර්ෂය සඳහා සැලසුම් කළ පරිදි ඉල්ලුම් කළ යුතු අග්‍රිම එකතුව රු.100,290,000 ක් වුවද, සමාලෝචිත වර්ෂය තුළ එකතුව රු.117,540,000 ක් ඉල්ලුම්කර තිබුණි. ඒ අනුව, එකතුව රු.17,250,000 ක් හෙවත් සියයට 17 ක් සැලසුම් කළ අග්‍රිමයට වඩා වැඩියෙන් ඉල්ලුම් කර තිබුණු බව නිරීක්ෂණය විය.

2.2 වියදම් කළමනාකරණය

පහත කරුණු නිරීක්ෂණය කෙරේ.

(අ) වැය විෂයයන් 02 ක ඇස්තමේන්තුගත ප්‍රතිපාදන ප්‍රමාණවත් නොවීම නිසා එකතුව රු.1,150,000 ක ප්‍රමාණයක් සියයට 50 සිට සියයට 567 දක්වා පරාසයකින් මුදල් රෙගුලාසි 66/69 යටතේ මාරු කිරීම් මගින් ප්‍රතිපාදන වැඩි කරගෙන තිබුණි.

(ආ) වැය විෂයය අංක 245-1-1-0-1002 සඳහා වූ මූලික ඇස්තමේන්තුගත ප්‍රතිපාදන ප්‍රමාණය උපයෝජනය ඉතා වීම හේතුවෙන් රු.1,175,000 ක් හෙවත් මූලික ඇස්තමේන්තු ප්‍රතිපාදනයෙන් සියයට 11 කින් මුදල් රෙගුලාසි 66/69 යටතේ මාරු කිරීම් මගින් ප්‍රතිපාදන අඩුකර තිබුණි.

(ඇ) සැලසුම් කරන ලද කාර්යයන් ඉටු කිරීමට වැය විෂයයන් 11 ක් සඳහා 2023 වර්ෂයේදී වෙන් කරන ලද රු.106,525,000 ක් වූ ශුද්ධ ප්‍රතිපාදනයෙන් රු.76,454,182 ක් උපයෝජනය කිරීමෙන් තොරව ඉතිරි වී පැවතුණි. එය එම වැය විෂයයන්ගේ මුළු ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 16 සිට සියයට 85 ක සැලකිය යුතු පරාසයක් ගෙන තිබුණි.

2.3 රජයේ නිලධාරීන්ගේ අත්තිකාරම් ගිණුම

(අ) 2022 දෙසැම්බර් 31 දින විශ්‍රාම ගිය නිලධාරීන්ගේ ආපදා ණය රු.201,848 ක් සහ දේපල ණය රු.114,880 ක් වූ එකතුව රු.316,728 ක ශේෂයක් සමාලෝචිත වර්ෂය අවසානය දක්වාත් නිරවුල් වී නොතිබුණි.



3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 කාර්යභාරයන් ඉටු කිරීම

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) 2018 අගෝස්තු 18 දිනැති අංක 02/2018 දරන රාජ්‍ය මුදල් වකුලේඛය අනුව අරමුදල් 13 ක් වසා දැමීමට නිර්දේශ කර තිබුණ ද, ඉන් අරමුදල් 10 ක පැවති රු.1,769,698,149 ක මුදලක් භාණ්ඩාගාරය වෙත ලබා ගැනීමෙන් පසු එම අරමුදල් වසා දමා තිබුණු නමුත් අනෙකුත් අරමුදල් 3 සම්බන්ධයෙන් සමාලෝචිත වර්ෂය අවසන් වන විටත් කටයුතු අවසන් කර නොතිබුණු බව නිරීක්ෂණය විය.

(ආ) 2015 අයවැය යෝජනාවක් මත ආරම්භ කෙරුණු රාජ්‍ය මූල්‍ය කළමනාකරණ පනත කෙටුම්පත් කර සම්මත කර ගැනීමේ කාර්යයන් 2023 දෙසැම්බර් 31 දින වන විටත් නිම වී නොතිබුණු බව නිරීක්ෂණය විය.

3.1.2 ප්‍රසම්පාදනයන්

පහත සඳහන් නිරීක්ෂණය කෙරේ.

රාජ්‍ය ආයතන වෙත රාජ්‍ය විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය හඳුන්වා දීම පිළිබඳව වූ 2018 ඔක්තෝබර් 23 දිනැති අංක 05/2018 හා 2019 දෙසැම්බර් 17 දිනැති අංක 08/2019 දරන රාජ්‍ය මුදල් වකුලේඛය ප්‍රකාරව රාජ්‍ය ප්‍රසම්පාදන අස්ථිත්ව මිල සැඟහුම් ක්‍රමයට ප්‍රසම්පාදනය කිරීමේදී විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය භාවිතා කළ යුතු බව දක්වා තිබුණ ද දෙපාර්තමේන්තුව විසින් ඉහත වකුලේඛය ප්‍රකාරව කටයුතු නොකර 2023 වර්ෂයේදී අවස්ථා 10 දී එකතුව රු.1,376,086 ක් වූ ප්‍රසම්පාදන අයිතමයන් විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය භාවිතයෙන් තොරව මිල සැඟහුම් ක්‍රමයට සපයාගෙන තිබුණි.



4. මානව සම්පත් කළමනාකරණය

දෙපාර්තමේන්තුවේ අනුමත තනතුරු 80 ක් වූ අතර, ඉන් තනතුරු 19 ක් පුරප්පාඩුව පැවතුණි. ඉන් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 11 ක් ද, ද්විතීයික මට්ටමේ තනතුරු 06 ක් සහ ප්‍රාථමික මට්ටමේ තනතුරු 02 ක් ද විය.

බී.ඕ.ඩී. ප්‍රනාන්දු  
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති  
විගණකාධිපති වෙනුවට

## Chapter 04 – Performance indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%- 90%	75%-89%	50%- 74%
Issuing Public Finance Circulars to give instructions	√		
Providing answers to the clarifications requested from the Department	√		
No. of COPA meetings attended	√		
Taking follow up action on the COPA directives	√		
Issuing Treasury Minutes	√		
Taking follow up action on observations on Auditor General's report	√		
Revisions made on fees and charges collected by the government	√		
Recommendations made on requests on write - off/ wavers	√		
Disposal of vehicles used by diplomatic missions	√		
Providing observations for Cabinet Memoranda	√		
Appointment of Procurement Committees, Technical Evaluation Committees & Project Committees	√		
Submission of Financial Statements, reports within the stipulated time.	√		

## Chapter 05- Performance of the achieving Sustainable Development Goals (SDG)

### 5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%- 49%	50%- 74%	75%- 100%
(08) Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Promote development-oriented Public Finance Policies	Issuing circulars for the Public Finance Management and for Procurement Guidelines, and issuing supplements and instructions to the Procurement Guideline Manual			√

### 5.2 Achievements and challenges of the Sustainable Development Goals

The Department of Public Finance plays a central role in the financial control of the public sector and, it is responsible for the execution of a sound public finance regulatory framework which improves the transparency, accountability and service delivery of the public sector. Giving special focus to the transparency and accountability, the Department functions in collaboration with other government institutions, with the intention of improving public asset management for eradication of poverty. The Department is engaged in strengthening the broader governance environment within which the public sector operates, while promoting the actions of legal control and supporting public institutions such as Parliament over the matters on public accountability and ensuring the legality and reliability of public institutions to the fulfillment of Sustainable Development Goals. For the fulfillment of these duties, the Department provides regulatory and public finance advisory services to the public sector institutions.

## Chapter 06 - Human Resource Profile

### 06.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	30	19	11
Tertiary	02	02	00
Secondary	32	26	06
Primary	16	14	02

### 06.2 Impact of human resource shortage or surplus on the performance of the institution

Achieving objectives and goals would not be difficult if the human resource of a certain institution is controlled under a proper management. Effective human resources in policy formulation and implementation is a factor that affects the performance of the Department. However, the Department has taken best efforts possible to realize the goals and objectives of the Department with the utilization of existing human resource.

### 06.3 Human Resource Development

Name of the program	No. of Staff trained	Duration of the Program	Total Investment		Nature of the Program ( Foreign/ Local )	Output/ Knowledge gained
			Local	Foreign		
Roles and Responsibilities of Public Procurement Policy & Implementation						
Emergency Procurement Guide line – Special Preference Health Sector	All Treasury Representatives	02 hour		-	Local	-
Introduction to the Procurement Guidelines on Selection and Employment of Consultant (2007) and Responsibility of the Consultancy Procurement Committee Members	All Treasury Representatives	02 hour			Local	
Variation order and Extension of time	All Treasury Representatives	02 hour			Local	

Selection Process and Selection Methods of Consultancy Organizations	All Treasury Representatives	2.5 hours			Local	
Selection Process and Selection of Individual Consultants. Experience Sharing Session						
Guideline for Procurement of Pharmaceuticals & Medical Devices	All Treasury Representatives	02 hour			Local	
Guideline for Procurement of Pharmaceuticals & Medical Devices (Experience Sharing Session)	All Treasury Representatives	02 hour			Local	
Preparation of Request for Proposals (RFP)	All Treasury Representatives	02 hour			Local	
Evaluation of Consultancy Procurement	All Treasury Representatives	02 hour			Local	

Name of the program	No. of Staff trained	Duration of the Program	Total Investment (Rs.)		Nature of the Program ( Foreign/ Local )	Output/ Knowledge gained
			Local	Foreign		
Training Program on Sri Lanka Public Sector Accounting Standards	Ms. S. Hettiarachchi/Director Ms. D. Gamage/ Director	4 days	Free		Local	
Seminar for Safe, Scientific & Economical Driving 1 day program	Mr. S.A.R. Priyantha/ Driver	1 day	5000		Local	
Training Programme on Economics & Development , Administration and impactful Growth St strategies	Mr. M.M. Noufal/ ADG, Ms. A.D.A.K. Nandasena/ Director, Ms. V.I. Dilhani/ Director	4 days	Free		Local	
Work shop on preparation of Salaries of government Servant	Ms. A.S. Lakshmi / MA	1 day	5000		Local	
Certificate course in Procurement Process	Ms. W. M. Perera/AD	10 days	25,000		Local	
Workshop on Understanding the human Mind	M.M. Noufal/ ADG	2 days	Free		Local	
Computer Hardware with Network	D. Shashika Seram/ MSO	6 <sup>th</sup> months	34,350		Local	

Workshop on Business Writing	Ms. Kavitha Srisudarson/ DO	2 days	Free		Local	
Land Administration for Public Sector Junior and Middle level Executive	Ms. D.N.K.H. Hettiarachchi/DD	5 days	Free		Local	
Workshop on “ Value for Money ” under “SLIDA Cross Sector Leaders” Program	Ms. W.A Wimalajeewa/ Director	1 day	Free		Local	

Name of the program	No. of Staff trained	Duration of the Program	Total Investment (Rs.)		Nature of the Program ( Foreign/ Local )	Output/ Knowledge gained
			Local	Foreign		
Training on Public-Private Partnerships in Sri Lanka	Ms. W.H.A. Wimalajeewa/D, Ms. H.D.N.K. Hettiarachchi/D	1 day	Free		Local	
IMF/WB mission on Establishment of Debt Management Agency in the MOF	Ms. A.D.A.K. Nandasena/ D, and Ms. S.G. Pathirage/D	1 day	Free			
Preliminary Investigation Training	Ms. J.M.S.W.Jayasinghe	2 days	9,500		Local	
Training program on New Audit Act and Resolving Audit Issues	Ms. W.M. Perera/ AD	1 day	6,000			
Seminar on Economic Transformation and Supporting Sustainable Economic Growth- Sharing the experience of Czech Republic	Ms. Champa Balasooriya/D, Ms. A.D.A.K. Nandasena/D, Ms. S.G. Pathirage	2 days	Free		Local	
Training on Workshop of Tax Implications for 2023 & 2024	Ms.J.T.C. Krishanthi/MA	1 day	6000		Local	

Follow –up workshop by Commercial Law Development Program(CDDP), U.S. Department of Commerce from 11th to 13 <sup>th</sup> 2023 at Taj Samudra	Ms. A.D.D. Tharaka/AD	1 day	Free		Local	
Training program on Staff Motivation	All Officers of PFD	8 hours	Free		Local	

Name of the program	No. of Staff trained	Duration of the Program	Total Investment (Rs.)	Nature of the Program ( Foreign/ Local )	Output/ Knowledge gained
e- GP Awareness Training Session	All officers of PFD	2 Days		Local	
Effective Management of Public Investment	Ms. P.W.S. Amarasena/DO	5 days		Foreign	
Macroeconomics of Climate Change, India	Ms. H.D.N.K. Hettiarachchi/DD	11 days		Foreign	
Bilateral Seminar on Cross- Border E-Commerce	Ms. L.N.A.K.N. Nishshanka/	14 days		Foreign	
ADB: 9th Conference of the Asia Pacific Public Electronic Procurement Network	Mr. E.A. Rathnaseela/DG	3 days		Foreign	
ADB: 9th Conference of the Asia Pacific Public Electronic Procurement Network	Mr. Ajantha Galhena/ADG	3 days		Foreign	
Seminar on China's Foreign Aid Projects of Complete Sets of Equipment- AIBO	Mrs. J.M.S.W. Jayasinghe/Do	14 days		Foreign	
Seminar on Bank Regulation and Financial Risk Prevention for Developing Countries	Ms. Deepthi Parakrama Karunarathna/DD	14 days		Foreign	
Seminar on Bank Regulation and Financial Risk Prevention for Developing Countries	Ms. Subani Maduwanthi/DD	14 days		Foreign	
Advanced Seminar for Financial Leaders from the Perspective of the Belt and Road Initiative	Mr. J.M.U.P. Jayamaha	7 days		Foreign	

**\* How the training program contributes to the performance of the Institution**

Local and foreign training opportunities essentially supports the knowledge and capacity building development and, employee motivation of the staff. A positive influence to the performance of the Department of Public Finance is wielded by the training programmes and experience undergone by the staff over the subject-related matters of the Department and also the general matters of the public service.

**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	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others	Complied		
2	<b>Maintenance of Books and Registers (FR445)</b>			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		

2.2	Personal emoluments register/Personal emoluments cards has been maintained and updated	Complied		
2.3	Register of Audit Queries has been maintained and updated	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	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 updated	Complied		
2.7	Inventory Register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses and Damages has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied		
3	<b>Delegation of functions for financial control (FR 135)</b>			
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	In terms of State Account Circular 171/2004 dated 11.05.2014, the Government Payroll Software Package has been used under the control of the Accountants	Complied		
4	<b>Preparation of Annual Plans</b>			
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	N/A		
4.4	The annual estimate has been prepared and duly submitted to the NBD	Complied		
4.5	The Annual Cash Flow Statement has been submitted to the Treasury Operations Department on time	Complied		
5	<b>Audit queries</b>			

5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
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6	<b>Internal Audit</b>			
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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	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(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		

7	<b>Audit and Management Committee</b>			
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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		
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8	<b>Asset Management</b>			
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8.1	The information about purchase of assets and disposals of assets were 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 has been appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer has been 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 time in terms of Public Finance Circular No. 01/2020	Complied		
8.4	The excess, deficits and other recommendations that were disclosed through the Board of Survey have been dealt with during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
9	<b>Vehicle Management</b>			

9.1	The daily running charts and monthly summaries of the pool vehicles have been prepared and submitted to the Auditor General on time	Complied		
9.2	The condemned vehicles had been disposed within a period of less than 6 months after been condemned	Complied		

9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	Actions have 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	<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	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years, have been settled	N/A		

10.3	Actions have 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 those balances had been settled within one month	Complied		
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11	<b>Utilization of Provisions</b>			
11.1	The provisions allocated had been spent without exceeding the limits	Complied		
11.2	The liabilities were undertaken in a manner that did not surpass the remaining provisions at the end of the year, after utilizing the allocated funds, in accordance with FR 94(1).	Complied		
12	<b>Advances to Public Officers Account</b>			
12.1	The limits have 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 have been settled	N/A		
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	N/A		
13.2	The control register for general deposits has been updated and maintained	Complied		
14	<b>Imprest Account</b>			

14.1	The balance in the cash book at the end of the year under review has been remitted to Treasury Operations Department	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 have been settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests have been issued Not 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		
<b>15</b>	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations	N/A		
15.2	The revenue collection had been directly credited to the revenue account without being credited to the deposit account	Complied		
15.3	Returns of arrears of revenue have been forwarded to the Auditor General in terms of FR 176	N/A		
<b>16</b>	<b>Human Resource Management</b>			
16.1	The staff has 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 the Management Services Department in terms of their circular No.04/2017 dated 20.09.2017	Complied		
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	Complied		
17.2	Information about the institution has been provided to the public through the Website or alternative measures and facilities have been made to public to appreciate / complain via the website or alternative methods.	Complied		
17.3	Semi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	<b>Implementing Citizens' Charter</b>			

18.1	A citizens' Charter/ Clients' Charter has been formulated and implemented by the Institution in terms of the Circular No. 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	In accordance with paragraph 2.3 of the mentioned Circular, the institutions have established a system to monitor and evaluate the formulation and implementation of the Citizens'/Customers' Charter.	Not Complied		
19	<b>Formulation of Human Resource Plan</b>			
19.1	A Human Resource Plan has been formulated based on the Form 02 of the Annexure 02 of Public Administration Circular No. 02/2018 dated 24.01.2018	Complied		
19.2	The human resources plan ensures that each staff member receives a training opportunity of not less than 12 hours per year.	Complied		
19.3	All staff members have signed annual performance agreements using the format provided in Annexure 01 of the aforementioned circular.	Complied		

19.4	A senior officer has been appointed and assigned with 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		
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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	Complied		