



கார்டீச ஙா஁ன லார்டீனால  
நீதீசீ ஙெயலாற்றுகைக் கூற்று  
PERFORMANCE REPORT

2022

காைமீசீ஁ரேலர் சீனரால் கார்டீசால  
காைம்஁ரோலர் ஜெனரல் அலுவலகம்  
COMPTROLLER GENERAL'S OFFICE

஡ுடீல், ஁ர்டீக ஙீலா஁கரண ங஁ சாநீக ஁நீசநீதீ ஁லாநா஁஁டீ  
நீதீ, ஁ாருளாதார ஁றுதீ஁஁ாடு ஡ற்றும் தேசீயக் காள்கைகள் அ஡ைச்ச  
Ministry of Finance, Economic Stabilization and National Policies





# **Performance Report 2022**

**Comptroller General's Office**

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



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## Annual Performance Report for the year 2022

### Comptroller General's Office

#### Expenditure Head No 333

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

### **1.1 Introduction:**

The Comptroller General's Office was established on 07<sup>th</sup> March 2017 for the management of Non-Financial Assets of the Government, as stipulated in Budget Proposal No. 368 of 2017. The Comptroller General's Office is mainly entrusted with overseeing the assets, material and cost management of the Government. Hence, it is required to maintain an updated comprehensive central data base for Non-Financial Assets of the Government and to formulate and implement Non - Financial Assets management policies, identifying idle resources and ensuring effective use of these assets, to strengthen the development framework of the Government.

Non-Financial Asset management of the Government has become a priority activity, as the quality and productive use of such assets have been deteriorated due to the lack of a focused agency to adhere to an effective system to oversee the efficient utilization of assets, secure assets adequately and for the maintenance and improvement of assets. Even though, it is the responsibility of the Public Sector Institutions (Government Agencies, Public Enterprises and Provincial Councils & Local Governments) to maintain records of the Non- Financial Assets under their custody, such action was not taken properly and no formal procedure was in place to have centralized records. The absence of a focal agency for the management of the Non-Financial Assets of the Government, has led for not valuing the Non-Financial Assets periodically and hence its correct value is not being recorded properly.

Further, to ensure the efficient management of the Non-Financial Assets, the Comptroller General has been assigned the function of Revenue Accounting Officer in respect of Sales of Non-Financial Assets with effect from 01<sup>st</sup> January 2018.

## **1.2 Vision and Mission**

**(a) Vision:**

A globally recognized apex body for public sector Non-Financial Assets management.

**(b) Mission:**

Maintaining an updated comprehensive central database for all Non-Financial Assets of the Government, formulation and implementation of reliable policies for Non-Financial Assets management of the Government ensuring effective and efficient use of these assets to strengthen the development framework of the Government and collection of due revenue from sale proceeds of Non-Financial Assets of the Government Agencies.

## **1.3 Objectives, Key Functions and Main Activities**

**(A) Objectives:**

- (i) Non-Financial Assets management of the Government (Government Agencies, Public Enterprises and Provincial Councils & Local Governments):
  - a. Establish an updated comprehensive central database (with the online system) to record all Non-Financial Assets and an asset management system.
  - b. Formulation and implementation of policies to strengthen the development framework of the Government through effective and efficient use of the Non-Financial Assets.
  - c. Ensure the accuracy of recording of the value of the Non-Financial Assets.
  - d. Play the leadership and custodianship role in the management of Non - Financial Assets.
- (ii) Collection of due revenue from sale proceeds of Non-Financial Assets of the Government Agencies.



**(B) Key Functions:**

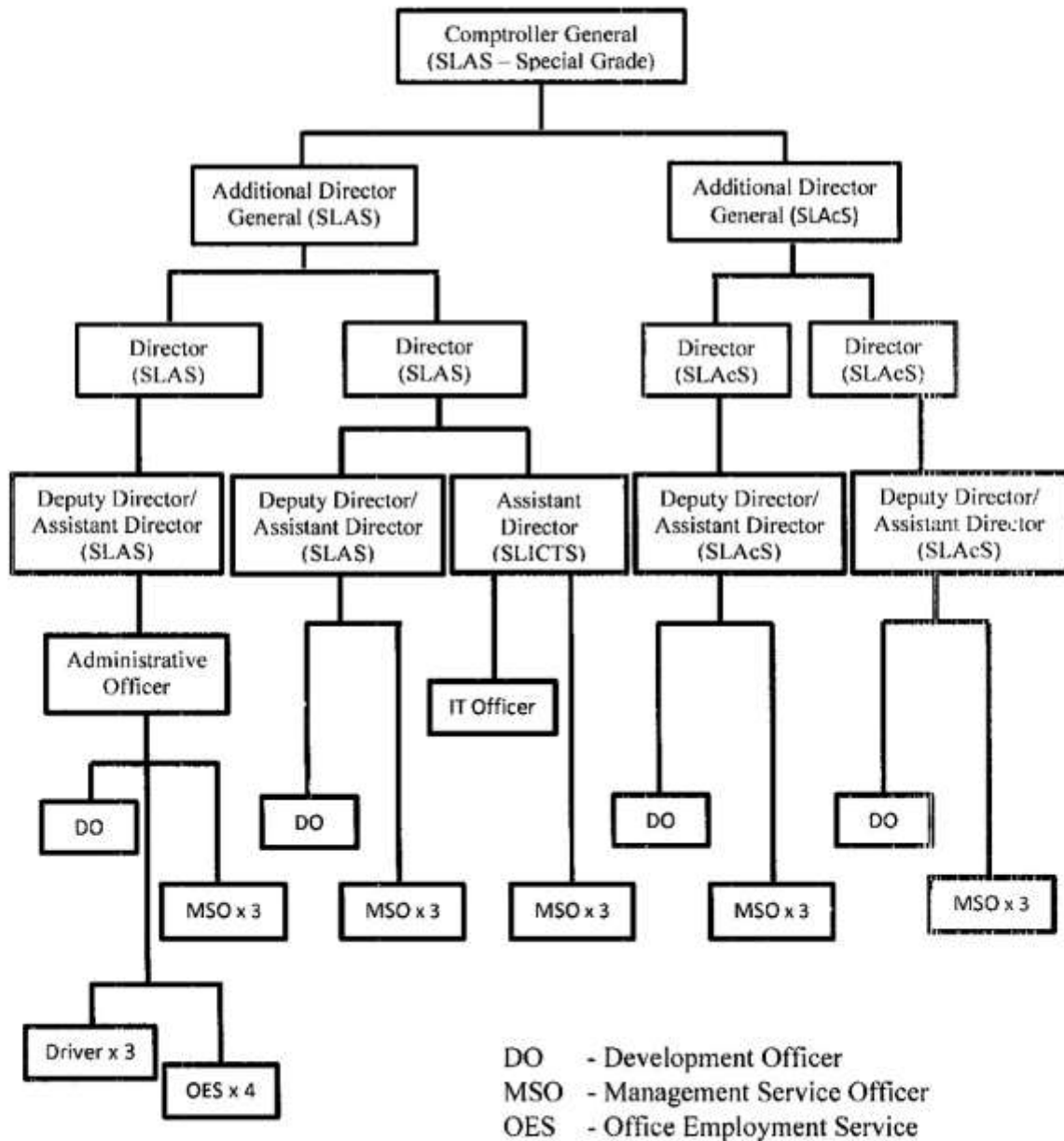
- (i) Non-Financial Assets management of the Government
  - a. Maintaining an updated comprehensive central data base (with an online database) for recording and reporting of all Non-Financial Assets information (enabling to record assets with valuation) and an asset management system.
  - b. Formulation and implementation of policies: to prevent mismanagement, waste and ruination of public properties, for the optimum utilization of Non-Financial Assets and expenditure management.
- (ii) Functioning as the Revenue Accounting Officer for sale of Non-Financial Assets of the Government Agencies.

**(C) Main Activities:**

- a. Creation and maintaining an updated comprehensive central database (with an online database) of all Non-Financial Assets of the Government and an asset management system.
- b. Submission of Cabinet Memorandums and issuing circulars for formulation and implementation of policies and regulations.
- c. Provide necessary guidance for the acquisition, maintenance and disposal of Non-Financial Assets of the Government.
- d. Improve the awareness on management of Non - Financial Assets of the Government and introduction of best practices for the productive use of these assets.
- e. Provide management information for decision making of the Government.
- f. Settle the legal ownership issues of vehicles use by the Public Sector Institutions.
- g. Allocation of Non-Financial Assets to fulfil the requirements of the Public Sector Institutions.
- h. Provide recommendations for purchase of vehicles by the Government Agencies and Provincial Councils & Local Governments.

- i. Identification of idle / underutilized assets and submission of relevant information / issuing directives and instructions, to assist the investments and fiscal balance.
- j. Collection and reporting of revenue from sale proceeds of Non-Financial Assets of the Government Agencies.

#### 1.4 Organization Chart



## **Chapter 02 - Progress and Future Outlook**

To ensure the management of the Non - Financial Assets of the Government, it is required to maintain an updated comprehensive central data base for these assets and to formulate and implement Non - Financial Assets management policies, identifying idle resources and ensuring effective use of these assets, to strengthen the development framework of the Government.

### **2.1 Maintaining a updated comprehensive centralized database for the Non – Financial Assets of the Government**

As the first step, following the asset codes categorization given in the Government Finance Statistic Manual – 2014 of the International Monetary Fund, Assets Management Circular No. 01/2017 was issued on 28<sup>th</sup> June 2017 to provide instructions to collect the basic information of Non – Financial Assets of the Government, i.e., vehicles, buildings, lands, structures, plant & machinery and office equipment & furniture.

#### **(a) Establishing a comprehensive centralized online database and management System**

Preliminary discussions are being held with the Information Technology Management Department to establish an online database, because it has become a challenge to establish a comprehensive centralized online database and management system for managing Non - Financial Assets of the Government through the Integrated Treasury Operations Information System (ITMIS)

#### **(b) Central Database - Motor Vehicles**

As per the Assets Management Circular No. 01/2017, first, central database on vehicle was created as given in table 2.1, which comprised of the information of motor vehicles owned by the Government Agencies and Public Enterprises as reported as at 31<sup>st</sup> December 2017 and motor vehicles owned by the Provincial Councils & the Local Governments as reported as of 24<sup>th</sup> April 2018, and such information was submitted to the Cabinet of Ministers.

The motor vehicle database was updated as of 31<sup>st</sup> December 2019 and 31<sup>st</sup> December 2021, as given in the table 2.1. The number of motor vehicles in running condition has increased from 64,518 in 2017 to 76,661 by end of 2019 and to 77,678 by end of 2021. The number of motor vehicles not in running condition has decreased from 9,303 in 2017 to 5,533 by end of 2019 and has increased to 6,569 by end of 2021.

Accordingly, the number of motor vehicles owned/used by the Public Sector Institutions has increased from 73,821 in 2017 to 82,194 by end of 2019 and to 84,247 by end of 2021.

**Table 2.1: Motor Vehicle Fleet of the Government**

	2017 <sup>a</sup>	As of 31.12.2019	As of 31.12.2021
<b>Motor vehicles in running condition</b>	<b>64,518</b>	<b>76,661</b>	<b>77,678</b>
<i>Government Agencies and Public Enterprises</i>	50,160	60,326	61,249
<i>Provincial Councils and Local Governments</i>	14,358	16,335	16,429
<b>Motor vehicles not in running condition</b>	<b>9,303</b>	<b>5,533</b>	<b>6,569</b>
<i>Government Agencies and Public Enterprises</i>	7,723	3,839	4,889
<i>Provincial Councils and Local Governments</i>	1,580	1,694	1,680
<b>Grand Total</b>	<b>73,821</b>	<b>82,194</b>	<b>84,247</b>

a- Government Agencies and Public Enterprises : as reported as of 31.12.2017

Provincial Councils and Local Government : as reported as of 24.04.2018

The updated information of the institutional wise allocation and the age analysis of motor vehicles of the Government as of 31st December 2021, is as given in Table 2.2 and Table 2.3, respectively.

**Table 2.2: Institutional wise allocation of the Motor vehicle fleet of the Government - as of 31.12.2021**

Public Sector Institution		Vehicles in running condition	Vehicles not in running condition	Total
<b>Government Agencies</b>		<b>45,922</b>	<b>3,097</b>	<b>49,019</b>
a)	Ministries	3,697	88	<b>3,785</b>
b)	Special Spending Units	1,209	18	<b>1,227</b>
c)	Departments	18,691	1,251	<b>19,942</b>
d)	Foreign Diplomatic Missions	158	7	<b>165</b>
e)	District Secretariats	1,420	154	<b>1,574</b>
f)	Universities and respective Agencies	1,054	53	<b>1,107</b>
g)	Three Forces and the Police	19,693	1,526	<b>21,219</b>
<b>Public Enterprises</b>		<b>15,327</b>	<b>1,792</b>	<b>17,119</b>
<b>Provincial Councils and Local Governments</b>		<b>16,429</b>	<b>1,680</b>	<b>18,109</b>
a)	Central Provincial Council	1,830	189	<b>2,019</b>
b)	Eastern Provincial Council	1,735	446	<b>2,181</b>
c)	North Central Provincial Council	892	45	<b>937</b>
d)	North Western Provincial Council	1,578	53	<b>1,631</b>
e)	Northern Provincial Council	2,046	380	<b>2,426</b>
f)	Sabaragamuwa Provincial Council	1,284	81	<b>1,365</b>
g)	Southern Provincial Council	1,711	234	<b>1,945</b>
h)	Uva Provincial Council	1,084	49	<b>1,133</b>
i)	Western Provincial Council	4,269	203	<b>4,472</b>
<b>Total</b>		<b>77,678</b>	<b>6,569</b>	<b>84,247</b>



**Table 2.3: Age analysis of the motor vehicle fleet of the Government - as of 31.12.2021**

Type of vehicle	0-5 years	6-10 years	More than 10 years old	Reg. year not mentioned	Total
SUV	107	565	3995	135	4802
Motor car	361	1994	5250	340	7945
Double cab	427	2470	7333	558	10785
Van	188	644	2208	217	3257
Single cab/ Dual purpose motor vehicle	282	988	4466	255	5991
Bus	384	1459	2933	3554	8330
Crew cab	03	25	46	5	79
Motor lorry	514	1387	3665	206	5772
Tractor	109	864	4261	479	4261
Other vehicle	6832	7381	16360	2399	33022
<b>Total</b>	<b>9,257</b>	<b>17,777</b>	<b>47,074</b>	<b>10,139</b>	<b>84,247</b>

**(c) Central Database - Buildings**

Asset Management Circular No. 01/2017 issued on 28<sup>th</sup> June 2017, Asset Management Circular No. 01/2017(i) issued on 03<sup>rd</sup> January 2020 and Asset Management Circular No. 01/2021 issued on 18<sup>th</sup> February 2021 had instructed to submit information on government buildings. However, as it is observed that many Public Sector Institutions had not submitted the required information, instructions were given by Asset Management Circular No. 01/2022 issued on 03<sup>rd</sup> January 2022 to properly report the building information.

Thus, as reported as of 31<sup>st</sup> December, 2021, summary of information on buildings owned or rented/ leased by the Public Sector Institutions including premises rented out is as given in table 2.4. Accordingly, as of 31<sup>st</sup> December 2021, the utilized floor area of the buildings owned by the Public Sector Institutions amounts to 57.1 Mn. square meters and the rented /leased floor area amounts to 2.9 Mn. square meters with annual rent/lease cost of Rs.11.6 Bn. Meanwhile, there are 0.8 million square meters of unutilized floor area. Moreover, Public Sector Institutions have rented out 1.7 Mn. square meters of their owned floor area, generating annual income of Rs. 6.2 Bn. income from Public Sector Institutions and Rs. 3.1 Bn. income from private parties.

Accordingly, central database on buildings was created as per the reported information and such information was submitted to the Cabinet of Ministers on 11<sup>th</sup> October, 2022. Also, Asset Management Circular No. 12/2022 was issued on 22<sup>nd</sup> November 2022 instructing the Public Sector Institutions which had not submitted required information or correct information as per the Assets Management Circular No. 01/2022, to submit the relevant information.

**Table 2.4: Summary of the information of the buildings owned including rented out spaces and buildings rented/leased by the Public Sector Institutions (As of 31<sup>st</sup> December 2021)**

Public Sector Institution	Utilized Floor Area (sq. m.)			Unutilized Floor Area (sq. m.)	Annual Rental/ Lease Cost (Rs. Mn.)	Rented Out Space	
	Own	Rented/ Leased	Total			Floor Area (sq.m.)	Annual Income (Rs. Mn.)
Government Agencies and Public Enterprises	46,041,744	2,680,256	48,722,000	596,855	11,439.6	970,225	8,564.2
Provincial Councils and Local Governments	11,137,528	200,502	11,338,030	188,345	148.4	721,656	749.6
<b>Total</b>	<b>57,179,272</b>	<b>2,880,758</b>	<b>60,060,030</b>	<b>785,200</b>	<b>11,588.0</b>	<b>1,691,881</b>	<b>9,313.8</b>

Note: This information does not include information of garages, quarters, circuit bungalows, rest houses and other such non - residential buildings

Further, all the Public Sector Institutions have been instructed by issuing the Asset Management Circular No. 01/2023 on 18<sup>th</sup> January 2023, to submit the updated information of government buildings as of 31<sup>st</sup> December 2022.

#### **(d) Central Database - Lands**

Many Public Sector Institutions had not submitted the information of lands as per the instructions given by the Asset Management Circular No. 01/2017 issued on 28<sup>th</sup> June 2017. Thus, Asset Management Circular No. 03/2022 was issued on 07<sup>th</sup> January 2022 to collect the information to complete the land database of the government. Accordingly, some Public Sector Institutions submitted the land information, while 740 Public Sector Institutions did not submit the information correctly. Also, 395 Public Sector Institutions did not disclose the information of lands. Accordingly, central database on lands was created as per the reported information and such information was submitted to the Cabinet of Ministers on 09<sup>th</sup> December, 2022. The summary of the information of the land owned or rented/leased by the Public Sector Institutions as of 31<sup>st</sup> December, 2021 is as given in the Table 2.5. Thus, total area of lands owned or rented /leased by the Public Sector Institutions is 1.49 Mn. hectares which includes 1.12 Mn. hectares of lands covered with forest. The reported land area includes 1.47 Mn. hectares of utilized lands and 13,702 hectares of unutilized lands. Utilization status of the balance 2,537 hectares of lands has not yet been reported by the Public Sector Institutions.



**Table 2.5: Summary of information of lands owned or rented/leased by the Public Sector Institutions as of 31.12.2021**

Public Sector Institution / utilization of land		Are of Land (Hectares)
<b>Total area of land owned or rented/leased by Public Sector Institutions</b>		<b>1,490,950</b>
<i>Of which Forests</i>		<i>1,125,700</i>
<b>i</b>	<b>Utilized</b>	<b>1,474,711</b>
	Government Agencies	1,404,656
	Public Enterprises	49,563
	Provincial Councils and Local Governments	20,493
<b>ii</b>	<b>Unutilized</b>	<b>13,702</b>
	Government Agencies	8,826
	Public Enterprises	4,468
	Provincial Councils and Local Governments	407
<b>iii</b>	<b>Utilization not mentioned</b>	<b>2,537</b>
	Government Agencies	1,147
	Public Enterprises	1,097
	Provincial Councils and Local Governments	294

Further, all the Public Sector Institutions have been instructed by issuing the Asset Management Circular No. 02/2023 on 18<sup>th</sup> January 2023, to submit the updated information of government lands as of 31<sup>st</sup> December 2022.

## **2.2 Formulation and implementation of policies on Non-Financial Assets Management of the Government**

### **(a) Proper utilization and timely disposal of government owned vehicles to prevent ruination of public properties and loss of revenue to the government**

Asset Management Circular No. 01/2018 issued on 19<sup>th</sup> March 2018 had given instruction on disposal of vehicles not in running condition, but the progress of taking action as per the said instructions were not satisfactory. Hence, by submitting the information of vehicles not in running condition as reported as of 31<sup>st</sup> August 2020 to the Cabinet of Ministers, Assets Management Circular No. 05/2020 was issued on 02<sup>nd</sup> October 2020 instructing all the Heads of the Public Sector Institutions to take action to repair and use or to dispose of such vehicles before 31<sup>st</sup> December 2020 and submit the relevant information to the Comptroller General's Office before 15<sup>th</sup> January 2021 to be submitted to the Cabinet of Ministers.

It was observed that, some of the Public Sector Institutions are not committed to take necessary actions with due concern to comply with the repeated circular instructions. As such, progress of the repair and use or disposal of vehicles not in running condition as of 15<sup>th</sup> December 2021 was submitted to the Cabinet of Ministers and accordingly Assets

Management Circular No. 04/2022 issued on 25th January 2022, instructing to take immediate action to repair and use or disposal of remaining such vehicles, and emphasizing that, taking necessary actions for the proper utilization of vehicles with due maintenance and avoiding careless usage as well as the timely disposal of vehicles as required following the respective circular instructions, is an obligatory function of all the Heads of the Public Sector Institutions, to prevent ruination of public properties and loss of revenue to the Government.

**Table 2.6: Progress of repair and use or disposal of vehicles not in running condition**

Public Sector Institution	Reported as of 31 <sup>st</sup> August 2020					Progress of repair as of 15 <sup>th</sup> May 2023						Reported as of 31 <sup>st</sup> August 2020					Progress of Disposal as of 15 <sup>th</sup> May 2023					
	Vehicles to be repaired					Vehicles repaired						Vehicles to be disposed					Vehicles disposed					
	SUV	Car	Double Cab	Van	Other	SUV	Car	Double Cab	Van	Other	Cost of repair (Rs. Mn.)	SUV	Car	Double Cab	Van	Other	SUV	Car	Double Cab	Van	Other	Earnings from disposal (Rs. Mn.)
Government Agencies and Public Enterprises	485	183	517	148	2,253	353	160	433	113	1,336	915	380	475	346	142	2,893	95	283	128	7	1,383	56
Provincial Councils	24	21	66	29	347	18	21	50	18	179	80	59	45	125	41	924	23	22	25	1	230	6
<b>Total</b>	<b>509</b>	<b>204</b>	<b>583</b>	<b>177</b>	<b>2,600</b>	<b>371</b>	<b>181</b>	<b>483</b>	<b>131</b>	<b>1,515</b>	<b>995</b>	<b>439</b>	<b>520</b>	<b>471</b>	<b>183</b>	<b>3,817</b>	<b>118</b>	<b>305</b>	<b>173</b>	<b>8</b>	<b>1,613</b>	<b>62</b>

The progress of repair and use or disposal of such vehicles as of 30<sup>th</sup> April 2023 is as given Table 2.6. Thus, as of 31<sup>st</sup> August 2020, there were 5,430 vehicles to be repaired and 4,073 vehicles to be disposed and as of 15<sup>th</sup> May 2023, 2,241 vehicles have been repaired and added to the running vehicle fleet costing Rs. 912 Mn, while 1,742 vehicles have been disposed of, generating revenue of Rs. 634 Mn. In addition, Assets Management Circular No. 08/2022 issued on 04<sup>th</sup> August 2022 to ensure that vehicles are disposed in the proper manner and earnings from such disposals in Government Agencies are correctly credited to the revenue code 20.06.02.01. Also, with the view of preventing the loss of revenue from vehicle disposal, Assets Management Circular No. 11/2022 was issued on 16<sup>th</sup> September 2022, providing instructions to ensure that registered ownership of vehicles to be disposed as scrap materials, is cancelled.

**(b) Managing the procuring of government vehicles**

Since mid-2019, the government suspended from purchasing new motor vehicles excluding utility vehicles, as instructed by the National Budget Circular No. 05/2019 issued on 24<sup>th</sup> September 2019. Thus, except for utility vehicles required for development activities and other essential purposes and also the vehicles imported for the use of Sri Lanka Police, the existing motor vehicle fleet was utilized to meet the government's



vehicle requirement, thereby incurring no additional costs. Assessing the requirement and economical use of existing utility vehicles of the government, the Comptroller General's Office has recommended to the National Budget Department to grant approval to procure 76 utility vehicles, out of total requests received for purchasing of 137 utility vehicles during the year 2022.

**(c) Resolving registered ownership issues of government vehicles**

The Comptroller General's Office identified that considerable number of vehicles which are used by some Public Sector Institutions do not have the legal right of such vehicles and the legal possession is owned by another Public Sector Institutions. Therefore, Asset Management Circular No. 02/2017 issued on 21<sup>st</sup> December 2017 and Asset Management Circular No. 03/2018 issued on 10<sup>th</sup> October 2018, instructing to resolve registered ownership issues of motor vehicles. Thus, as of 30<sup>th</sup> April 2023, the Comptroller General's Office has resolved registered ownership issues of 284 vehicles, which includes resolving registered ownership issues of 54 vehicles during the year 2022.

**(d) Disposal of scrap materials piled up for a long period of time in public sector institutions**

Implementing the interim Budget-2022 proposal to expedite the disposal of scrap materials piled up for a long period of time in Public Sector Institutions, Assets Management Circular No. 10/2022 issued on 09<sup>th</sup> September 2022 based on the Financial Regulations, instructing all the Public Sector Institutions to complete the disposal process of scrap materials piled up as of 15<sup>th</sup> September 2022 and report the progress before 30<sup>th</sup> November 2022 to the Comptroller General's Office. Meanwhile, it was revealed that, there are previously taken decisions by the Cabinet of Ministers on 13<sup>th</sup> July 2005 and 17<sup>th</sup> October 2013, instructing to set up a mechanism to provide the metal scrap materials to SME sector manufactures through Industrial Development Board. Considering these concerns, approval of the Cabinet of Ministers was requested to dispose the metal scrap materials as instructed by the above circular, only for the purpose of the completing the disposal of piled up scrap materials as at 15<sup>th</sup> September 2022. However, the Cabinet of Ministers did not granted the approval for the proposed mechanism. Hence, while informing the progress of disposal of scrap materials as at 15<sup>th</sup> December 2022 as given Table 2.7, approval of the Cabinet of Ministers was requested, to hand over the task of disposal of metal scrap materials to the Ministry of Industries.

Accordingly, with the approval granted by the Cabinet of Ministers, Assets Management Circular No.03/2023 issued on 30<sup>th</sup> January 2023, instructing Public Sector Institutions to coordinate with the Ministry of Industries and take necessary actions to dispose metal scrap materials as per the instructions given by the Ministry of Industries. As reported as of 15<sup>th</sup> December 2022, Rs. 54.4 Mn. earned from disposal of Scrap Materials.

**Table 2.7: Summary of the identified quantity of scrap materials and disposal income as at 15.12. 2022**

Description	Identified quantity (Mt)	Disposed quantity (Mt)	Sales income (Rs. Mn.)
Iron or Steel	2,832	116	12.1
Other Metal	299	40	11.7
Other Scrap	-	-	30.6

### 2.3 Revenue from sales of Non- Financial Assets

As per the Fiscal Policy Circular No.01/2015(xii) dated 22<sup>nd</sup> March 2018, with effect from 01<sup>st</sup> January 2018, the Comptroller General has been assigned the function of Revenue Accounting Officer in respect of Sales of Non- Financial Assets of the Government Agencies.

**Table 2.8: Sales of Non - Financial Assets Revenue (Rs.Mn.)**


Description	2019	2020	2021	2022
Sales of Non – Financial Assets - Vehicles	188.4	201.0	128.3	226.4
Sales of Non – Financial Assets - Other	2,685.7	56.0	60.1	357.8
<b>Total</b>	<b>2,874.1</b>	<b>257.0</b>	<b>188.4</b>	<b>584.2</b>

For this purpose, Asset Management Circular No. 03/2021 was issued on 3<sup>rd</sup> June 2021 instructing to prepare revenue estimates for the year 2022 and obtaining revised revenue estimates for the year 2021. Asset Management Circular No. 06/2022 was issued on 23<sup>rd</sup> May 2022 instructing to prepare revenue estimates for the year 2023 and collecting revised revenue estimates for the year 2022. Further, Asset Management Circular No. 07/2022 was issued on 31<sup>st</sup> May 2022 to collect information of areas of revenue as at 30<sup>th</sup> June 2022, arrears collected in the first six months and abandoned revenue during the relevant period and Asset Management Circular No. 13/2022 was issued on 9<sup>th</sup> December 2022 to collect information of areas of revenue as at 31<sup>st</sup> December 2022, arrears collected in the year of 2022 and abandoned revenue during the relevant period. As given in Table 2.8, revenue collected from sales of Non-Financial Assets has increased to Rs. 584.2 Mn. in 2022, compared to Rs. 188.4 Mn. in 2021, following the efforts done to expedite the disposal of vehicles and scrap materials as mentioned in 2.2 (a) and 2.2 (d) above, also.



## 2.4 Challenges and future goals

- I. Comptroller General's Office is making every efforts to establish a comprehensive central online database and asset management system for the management of the Non - Financial Assets of the Government, such as lands, buildings, vehicles, structures, furniture & office equipment and plant & machinery, etc.
- II. Integrated Treasury Management System (ITMIS) includes an asset module to record Non - Financial Asset of the Government Agencies only, and hence, it is required to create a central online asset management system for Public Enterprises, Provincial Councils & Local Governments. Therefore, Comptroller General's Office had discussions with ITMIS Project office and software developer to create Asset Management software for Public Enterprises & Provincial Councils and Local Governments, as well.
- III. It is observed that, value of the Non-Financial Assets of the Government has not been accurately recorded in government accounts due to the non-availability of value of such assets of the Government and this situation has given rise to complicated public accountability issues with regard to the Government assets. Neither the Financial Regulations nor the circulars issued by the General Treasury had provided instructions for valuation of these assets. Hence, Comptroller General's Office has issued Asset Management Circular No. 04/2018, Asset Management Circular No. 02/2019 and Asset Management Circular No. 05/2021 providing a policy for valuation of Non - Financial Assets given in (I) above. Further, it is required to supervise and expedite the valuation process of these assets and create an assets management database with valuation.
- IV. Non-compliance by the Public Sector Institutions for circulars issued by the Comptroller General's Office and prevailing obstacles to establish a central online database and information system for managing the Non-Financial Assets of the Government, have been identified as main challenges.



Comptroller General

Chapter 03 - Overall Financial Performance for the Year ended 31<sup>st</sup> December 2022

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance  
for the period ended 31st December 2022

Budget 2022		Note	Actual	
Rs.			2022 Rs.	2021 Rs.
-	Revenue Receipts		584,212,973	188,384,750
-	Income Tax	1	-	-
-	Taxes on Domestic Goods & Services	2	-	-
-	Taxes on International Trade	3	-	-
-	Non Tax Revenue & Others	4	584,212,973	188,384,750
-	<b>Total Revenue Receipts (A)</b>		<b>584,212,973</b>	<b>188,384,750</b>
-	Non Revenue Receipts			
-	Treasury Imprests		32,448,000	25,395,000
-	Deposits		10,050	43,448
-	Advance Accounts		1,729,619	3,088,706
-	Other Main Ledger Receipts		-	-
-	<b>Total Non Revenue Receipts (B)</b>		<b>34,187,669</b>	<b>28,527,154</b>
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>618,400,642</b>	<b>216,911,904</b>
-	Remittance to the Treasury (D)		321,569	501,703
-	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>		<b>618,079,073</b>	<b>216,410,201</b>
-	Less: Expenditure			
-	Recurrent Expenditure			
27,300,000	Wages, Salaries & Other Employment Benefits	5	24,577,673	19,523,614
7,730,000	Other Goods & Services	6	18,774,985	5,540,338
350,000	Subsidies, Grants and Transfers	7	236,808	282,740
-	Interest Payments	8	-	-
-	Other Recurrent Expenditure	9	-	-
<b>35,380,000</b>	<b>Total Recurrent Expenditure (F)</b>		<b>33,589,466</b>	<b>25,346,692</b>
-	Capital Expenditure			
100,000	Rehabilitation & Improvement of Capital Assets	10	99,506	-
-	Acquisition of Capital Assets	11	38,546	112,881
-	Capital Transfers	12	-	-
-	Acquisition of Financial Assets	13	-	-
130,000	Capacity Building	14	147,420	71,000
-	Other Capital Expenditure	15	-	-
<b>230,000</b>	<b>Total Capital Expenditure (G)</b>		<b>285,472</b>	<b>183,881</b>
-	Deposit Payments		10,050	43,448
-	Advance Payments		1,838,662	2,241,892
-	Other Main Ledger Payments		-	-
-	<b>Total Main Ledger Expenditure (H)</b>		<b>1,848,712</b>	<b>2,285,340</b>
-	<b>Total Expenditure I = (F+G+H)</b>		<b>35,723,650</b>	<b>27,815,913</b>
<b>35,610,000</b>	<b>Balance as at 31st December J = (E-I)</b>		<b>582,355,423</b>	<b>188,594,288</b>
-	Balance as per the Imprest Reconciliation Statement		582,355,423	188,594,288
-	Imprest Balance as at 31st December		-	-
-			<b>582,355,423</b>	<b>188,594,288</b>



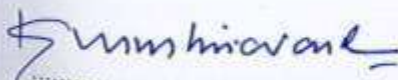
## **3.2 Statement of Financial Position**

**Statement of Financial Position  
As at 31<sup>st</sup> December 2022**

	Note	Actual	
		2022 Rs	2021 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	12,343,565	12,114,708
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5	5,250,137	5,141,094
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>17,593,702</b>	<b>17,255,802</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		5,250,137	5,141,094
Property, Plant & Equipment Reserve		12,343,565	12,114,708
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>17,593,702</b>	<b>17,255,802</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 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 : **K.M.M. Siriwardana**

Designation : Secretary to the Treasury and  
Secretary to the Ministry of Finance

Date : 22/02/2023

Economic Stabilization and National Policies  
The Secretariat  
Colombo 01.

  
Accounting Officer

Name :

Designation :

Date : 22/02/2023

**K. A. Ramya Kanthi**  
Comptroller General  
Comptroller General's Office  
General Treasury  
Colombo 01. 2



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

Name :

Date : 22/02/2023

**P. Tharaka S. Silva**  
Director  
Comptroller General's Office  
General Treasury  
Colombo - 01

### 3.3 Statement of Cash Flows

ACA-C

#### Statement of Cash Flows for the Period ended 31st December 2022

	Actual	
	2022 Rs.	2021 Rs.
<b>Cash Flows from Operating Activities</b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts:	-	-
Revenue Collected on behalf of Other Revenue Heads	1,410,520	1,260,096
Imprest Received	32,448,000	25,395,000
Recoveries from Advance	2,087,749	1,616,272
Deposit Received	10,050	43,448
<b>Total Cash generated from Operations (A)</b>	<b>35,956,319</b>	<b>28,314,816</b>
<b>Less - Cash disbursed for:</b>		
Personal Emoluments & Operating Payments	33,263,758	25,061,152
Subsidies & Transfer Payments	236,808	282,740
Expenditure incurred on behalf of Other Heads	-	-
Imprest Settlement to Treasury	321,569	501,703
Advance Payments	1,838,662	2,241,892
Deposit Payments	10,050	43,448
<b>Total Cash disbursed for Operations (B)</b>	<b>35,670,847</b>	<b>28,130,935</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>285,472</b>	<b>183,881</b>
<b>Cash Flows from Investing Activities</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>Less - Cash disbursed for:</b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	285,472	183,881
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>285,472</b>	<b>183,881</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>	<b>(285,472)</b>	<b>(183,881)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>	<b>-</b>	<b>-</b>
<b>Cash Flows from Financing Activities</b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b>Less - Cash disbursed for:</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>



### 3.4 Notes to the Financial Statements: None.

### 3.5 Performance of the Revenue Collection

Rs.

Revenue Code	Description of the Revenue Code	Revenue Estimate		Revenue Collected	
		Original Estimate	Final Estimate	Amount	As a % of final revenue estimate
20.06.02.01	Sales of Non- Financial Assets – Vehicles	375,000,000	375,000,000	226,400,016	60.37
20.06.02.02	Sales of Non- Financial Assets – Other	125,000,000	325,000,000	357,812,957	110.10

#### Note:

- I. Since several organizations including the Ministry of Defense have received revenues exceeding the preliminary estimate, the estimates have been revised by including those values.
- II. Government Agencies were instructed to dispose of vehicles not in running condition by issuing the Asset Management Circular No. 05/2020, and accordingly income estimates were prepared based on the expected income. However, given the restrictions imposed on vehicle imports, due to the repair and use of vehicles identified for disposal by certain agencies and also delay in carrying out disposal activities as expected, the actual income under the 20.06.02.01 revenue code has decreased than the estimated income
- III. Increase in actual income under the revenue code 20.06.02.02 was helped by the actions taken by the respective institutions to expedite disposal of scrap materials as per the instructions issued by the Assets Management Circular No. 10/2022 for the implementation of the interim budget proposal -2022 as explained in 2.2(d) above, also.

### 3.6 Performance of the Utilization of Allocations

Rs.

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
<b>Recurrent</b>	35,380,000	35,323,500	33,589,466	95.10 %
<b>Capital</b>	230,000	286,500	285,472	99.64 %

**3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments**  
Not Relevant

000' Rs.

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

**3.8 Performance of the Reporting of Non - Financial Assets**

000' Rs.

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 Accounted	Reporting Progress as a %
9151	Building and Structures	---	---	---	---
9152	Machinery and Equipment	12,343.57	12,343.57	---	100%
9153	Land	---	---	---	---
9154	Intangible Assets	---	---	---	---
9155	Biological Assets	---	---	---	---
9160	Work in Progress	---	---	---	---
9180	Lease Assets	---	---	---	---

**3.9 Auditor General's Report**

Auditor General's Report Annexed.

## 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%
Creation of the Central Online database for Non - Financial Assets of the Government.			√
Reporting and recording of information in Central Assets Register for Non - Financial Assets of the Government.		√	
Resolving legal ownership issues of the motor vehicles use by the Public Sector Institutions.	√		
Management of motor vehicle fleet of the Government.	√		
Revenue collection from disposal of Non-Financial Assets of the Government Agencies	√		
Policy formulation for the Non - Financial assets management of the Government		√	
General Administration & Financial Management	√		



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

### 5.1 Identified respective Sustainable Development Goals

Goal	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
<b>Goal 6.</b> Ensure availability and sustainable management of water and sanitation for all.	<b>6.6</b> By 2030, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.	<b>6.6.1</b> Change in the extent of water-related ecosystems over time.	Please refer 5.2		
<b>Goal 7.</b> Ensure access to affordable, reliable, sustainable and modern energy for all.	<b>7.2.</b> By 2030, increase substantially the share of renewable energy in the global energy mix	<b>7.2.1.</b> Renewable energy share in the total final energy consumption.	Please refer 5.2		
<b>Goal 8.</b> Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.	<b>8.1.</b> Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries.	<b>8.1.1.</b> Annual growth rate of real GDP per capita.	Please refer 5.2		
<b>Goal 11.</b> Make cities and human settlements inclusive, safe, resilient and sustainable.	<b>11.3.</b> By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries.	<b>11.3.1</b> Ratio of land consumption rate to population growth rate.	Please refer 5.2		
<b>Goal 12.</b> Ensure sustainable consumption and production patterns.	<b>12.7.</b> Promote public procurement practices that are sustainable, in accordance with national policies and priorities.	<b>12.7.1.</b> Number of countries implementing sustainable public procurement policies and action plans.	Please refer 5.2		
<b>Goal 15.</b> Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land	<b>15.1.</b> By 2030, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in	<b>15.1.1.</b> Forest area as a proportion of total land area.	Please refer 5.2		

degradation and halt biodiversity loss.	line with obligations under international agreements. 15.2. By 2030, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.	15.2.1. Progress towards sustainable forest management.	
Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development.	17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.	17.1.1. Total government revenue as a proportion of GDP, by source.	Actual revenue from sale proceeds of Non- Financial Assets as a percentage of estimated revenue is 83% (Rs. 584.2 Mn.)

## 5.2 Success and challenges in achieving the Sustainable Development Goals

The Sustainable Development Goals (SDGs) introduced by the United Nations, targeting the economical as well as social developments, are required to be achieved by all the Public Sector Institutions in Sri Lanka. Scope of the Comptroller General's Office is not directly focused to the SDGs. However, the Comptroller General's Office can comply with assisting to achieve the objectives of the SDGs through efficient management of the Non - Financial Assets ensuring the productive use of these assets. Accordingly, the Comptroller General's Office contribute for achieving SDGs in Sri Lanka as identified in 5.1 above, by maintaining a central database for Non - Financial Assets of the Government, formulating and implementing the assets management policies and functioning as the Revenue Accounting Officer for sale proceeds from Non-Financial Assets owned by the Government Agencies.

Non-compliance by the Government Agencies for circulars issued by the Comptroller General's Office and prevailing obstacles to establish the central online database and asset management system, have been identified as challenges.

## Chapter 06 - Human Resource Profile

### 6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	13	08	05
Tertiary	02	01	01
Secondary	18	16	02
Primary	07	06	01

### 6.2 Brief explanation on how the shortage/excess in human resources has been affected to the performance of the institute.

Vacancies should be filled as per the service requirement to ensure the efficiency of functioning of Comptroller General's Office.

### 6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/Local)	Output / Knowledge Gained
			Local	Foreign		
1. Capacity development program for grade I officers of Sri Lanka Administrative Service.	01	15 Days	-	-	Local	1. To develop the ability to think strategically for the development of administration. 2. Development of knowledge related to administrative matters.

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/Local)	Output / Knowledge Gained
			Local	Foreign		
2. Capacity development program for grade I officers of Sri Lanka Accountancy Service.	01	14 Days	-	-	Local	1. Legal methods of assigning value to money. 2. Procedures for solving problems related to procurement and contracts.
3. Diploma in English for professionals.	01	180 Hours	-	-	Local	Knowledge of English language
4. Capacity development program - I	20	01 Day	70.5	-	Local	Practical and theoretical knowledge related to personality and attitude development.
5. Capacity development program - II	26	01 Day	32.3	-	Local	1. Basic knowledge related to pensions 2. Knowledge related to pension preparation 3. Basic knowledge of Rights to Information Act
6. Training on Sustainable Bond Issuance	01	02 Days	-	-	Local	Knowledge related to bond issue

## Chapter 07 - Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
<b>1</b>	<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)	Not Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Not Relevant		
1.6	Others	Not Relevant		
<b>2</b>	<b>Maintenance of books and registers (FR445)</b>			
2.1	Fixed assets register has been maintained and update in terms of State Accounts 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	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		



2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
<b>3</b>	<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	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		
<b>4</b>	<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	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		



<b>5</b>	<b>Audit queries</b>		
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied	
<b>6</b>	<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	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	
<b>7</b>	<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	Not Relevant	
<b>8</b>	<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	Complied	
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied	

8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
<b>9</b>	<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	No Pool Vehicles		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Relevant		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not Relevant		
<b>10</b>	<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 settled	Not Relevant		
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		
<b>11</b>	<b>Utilization of Provisions</b>			
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		
<b>12</b>	<b>Advances to Public Officers Account</b>			
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		
<b>13</b>	<b>General Deposit Account</b>			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Not Relevant		
13.2	The control register for general deposits had been updated and maintained	Complied		
<b>14</b>	<b>Imprest Account</b>			
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 not 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		
<b>15</b>	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations	Not Relevant		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Relevant		
<b>16</b>	<b>Human Resource Management</b>			
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		
<b>17</b>	<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 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		



<b>18</b>	<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	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	
<b>19</b>	<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.	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	
<b>20</b>	<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	





# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல.  
My No.

TPD/B/CGO/2/22/17

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

2023 අප්‍රේල් 28 දින

ගණන්දීමේ නිලධාරී

කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලය

ශීර්ෂය 333 - කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලයේ 2022 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 333 - කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලයේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2022 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 කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලය 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 යථාකාලයේදී නිකුත් 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.

කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලයේ මූල්‍ය ප්‍රකාශනවලින් 2022 දෙසැම්බර් 31 දිනට කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලයේ 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 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 අවශ්‍ය වන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව කාර්යාලය 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 කාර්යාලයේ 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 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 දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාන්විත මහභරීම් මෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් 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 මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට මා ප්‍රකාශ කරමි.

2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

වැය විෂයයන් 04ක මූලික ඇස්තමේන්තුගත ප්‍රතිපාදන ප්‍රමාණවත් නොවීම නිසා එකතුව රු.1,739,000 ක් එනම් මූලික ඇස්තමේන්තුවෙන් සියයට 35 සිට සියයට 455 ක් දක්වා පරාසයකින් මුදල් රෙගුලාසි 66/69 මාරු කිරීම් මඟින් ප්‍රතිපාදන වැඩිකරගෙන තිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

රජයේ සියලු වත්කම් මධ්‍යගතව ලේඛනගත කිරීම තුළින් රජයේ වත්කම් කළමනාකරණය, වත්කම් පිළිබඳ පිරිවැය කළමනාකරණය හා අධීක්ෂණය කිරීම අරමුණු කොටගෙන 2017 වර්ෂයේ ශ්‍රී ලංකා පාර්ලිමේන්තුව විසින් අනුමත කරන ලද අයවැය යෝජනාවක් අනුව කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලය පිහිටුවා තිබුණි. ඉඩම්, ගොඩනැගිලි, මෝටර් රථ, නැව්, ගුවන් යානා, යන්ත්‍රෝපකරණ ආදිය ද ඇතුළත් දේශීයව හා විදේශීයව රජය සතු සියලු වත්කම් මධ්‍යගතව ලේඛනගත කිරීම කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලය ඉටු කළ යුතු ප්‍රමුඛ කාර්යයක් ලෙස හඳුනාගෙන තිබුණි. කෙසේවුවද, කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලය පිහිටුවා 2022 දෙසැම්බර් 31 දින වන විට වසර 05 ක් ඉක්මගොස් තිබුණ ද, ඉහත දක්වන ලද සියලු වත්කම් ඇතුළත් කොට මධ්‍යගතව ලේඛනගත කිරීමක් සිදු කිරීමට කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලයට නොහැකි වී තිබුණි.

3.2 වත්කම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කෙරේ.

- (අ) සමාලෝචිත වර්ෂයේදී විධිමත් පවරා ගැනීමකින් තොරව මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය සතු වාහන 03 ක් කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලයේ කාර්ය මණ්ඩලය සඳහා භාවිතයට ගෙන තිබුණි.
- (ආ) කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලයේ වායු සමීකරණ 06 ක් සේවා කිරීම සඳහා 2019 නොවැම්බර් මස සිට 2020 ඔක්තෝබර් මාසය දක්වා වසරක කාලයක් සඳහා සේවා කිරීමට පෞද්ගලික ආයතනයක් සමඟ එකඟතාවයකට පැමිණ තිබුණ ද, ඒ සඳහා විධිමත් ගිවිසුමක් ඇතිකරගෙන නොතිබුණි.



4. මානව සම්පත් කළමනාකරණය

2022 දෙසැම්බර් 31 දිනට කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලයේ පුරප්පාඩු 09 ක් පැවති අතර, එම පුරප්පාඩු අතරින් 05 ක් ජ්‍යෙෂ්ඨ මට්ටමේ පුරප්පාඩු විය.



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