



# කාර්ය සාධන වාර්තාව - 2019

කළමනාකරණ විගණන දෙපාර්තමේන්තුව

முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்

DEPARTMENT OF MANAGEMENT AUDIT

මහලේකම් කාර්යාලය

කොළඹ 01.

செயலகம்

கொழும்பு 01.

The Secretariat

Colombo 01

Prepared to be tabled in The Parliament as per Public Finance Circular No 402.

**Department of Management Audit**  
**Ministry of Finance, Economy and Policy Development**  
**The Secretariat**  
**Colombo 01**

## **Annual Performance Report for the year 2019**

**Name of the Institution: Department of Management Audit**

**Expenditure Head No 324**

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

## **1.1. Introduction**

The Department of Management Audit was established in 01.02.2008 as a Treasury Department under the Cabinet Decision No 08/0200/306/012 in order to strengthen the internal audit of the Treasury disbursements in government agencies specially Ministries and Departments.

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

### **1.2.1. Vision**

To be the most outstanding and value adding Management Audit Partner for the best performance and accountability of public service.

### **1.2.2. Mission**

Providing assistance and guidance to achieve the expected outcomes of Public Sector Organizations through strengthening of internal control as a Treasury Department.

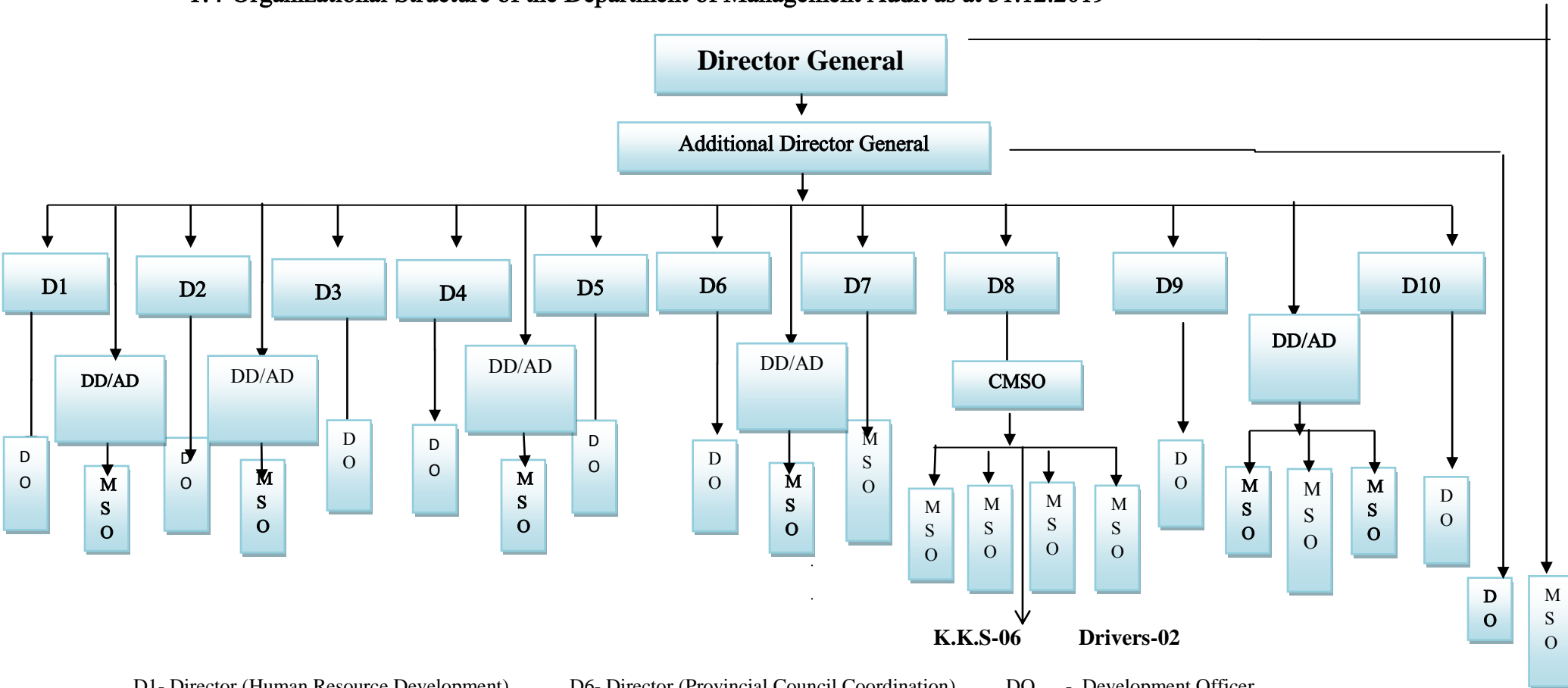
### **1.2.3. Objectives**

1. To Contribute to enhance the effectiveness of Internal Audit in Public Sector.
2. To Strengthen the Internal Audit through Audit and Management Committees.
3. To Introduce necessary Guidelines for the development of Internal Audit.
4. To strengthen the process of Management Audit in Development Projects.
5. To Disclose irregularities that have been occurred and irregularities to be occurred in future in the Public Sector through special investigations and introduce preventive measures and recommendations to avoid such situations and occurrences.

### **1.3. Functions of Management Audit Department**

1. Perform as the apex body of the Public Sector Internal Auditing to uplift the quality and efficiency of Public Sector Internal Auditing.
2. Introduce Circulars and Guidelines with periodical updating.
3. Coordinate and Guide Internal Audit Units in Public Sector Organizations.
4. Capacity Development of Internal Auditors in the Public Sector Organizations.
5. Represent and Guide the Audit and Management Committees.
6. Monitor and Guide the Internal Audit of Foreign/local Funded Development Projects under Ministries.
7. Conduct Special Investigations and Special Audits.
8. Participate to the Committee on Public Accounts and prepare and submit the Treasury Report to the COPA.
9. Guide Ministries, Departments to achieve Sustainable Development Goals
10. Take actions under the relevant provisions of National Audit Act
11. Evaluate performance of Chief Internal Auditors and Internal Auditors..

### 1.4 Organizational Structure of the Department of Management Audit as at 31.12.2019



D1- Director (Human Resource Development)  
 D2- Director(Investigation & Circular)  
 D3- Director (AMC Coordination)  
 D4- Director(Internal Audit Report Review)  
 D5- Director (Performance Review)  
 DD – Deputy Director

D6- Director (Provincial Council Coordination)  
 D7- Director (District Secretariat Coordination)  
 D8- Director (Administration)  
 D9- Director (Project – Foreign Fund)  
 D10- Director (Project – Local Fund)  
 AD – Assistant Director

DO - Development Officer  
 MSO - Management Service Officer  
 CMSO - Chief Management service Officer

## 1.5 Divisions of the Department of Management Audit

- ❖ Internal Audit Monitoring Division
  - (a) Audit and Management Committee (AMC) Coordination
  - (b) Investigation and Circulars
  - (c) Capacity Development
  - (d) Internal Auditors Performance Review
  - (e) Internal Audit Reports Review
  - (f) District Secretariats Coordination
  - (g) Provincial Councils Coordination
  - (h) Project – Foreign Funded
  - (i) Project – Local Funded
  
- ❖ Administration Division
  
- ❖ Finance Division

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

### **2.1.Appreciations and Rewards of the Department**

The Department of Management Audit has been awarded in Gold reward for three consecutive years in 2016, 2017 and 2018 by the Committee on Public Accounts (COPA) of the Parliament of the Democratic Socialist Republic of Sri Lanka, for the outstanding performance of the compliance on evaluation Program conducted by COPA.

### **2.2.Future Outlook**

#### **2.2.1. Updating and Issuing of Guidelines for Internal Audit**

2.2.1.1. After the establishment of Department of Management Audit, seven guidelines had been issued in relation to Internal Audit. It was noticed that the timely need of amending these guidelines and it is expected to issue following amended guidelines in the future.

- (i) The Amended Internal Audit Guidelines for Circular No DMA/2010(5) for Foreign Funded Projects

2.2.1.2. With the objective of functioning Internal Audit in more effective manner and having uniformity system in Internal Audit, it was intended to introduce following check lists.

#### **❖ Issuing Check Lists**

- i. Check list for Maintenance of Vehicle
- ii. Check list for Maintenance of Deposit Account
- iii. Check list for Major Procurement
- iv. Check list for System Auditing
- v. Check list for Government Payroll System (GPS)& Pay Ledger
- vi. Check list for Contract Management



### **2.2.2. Strengthening Internal Audit in Provincial Councils & Local Governments**

The requirement of strengthening Internal Audit in Provincial Councils and Local Governments have been shown by the COPA and the instructions have been given to the DMA for formulating suitable process and procedures.

With the aim of strengthening the Internal Audit in the Provincial Councils and the Local Government institutions in the future and the following activities have been conducted.

1. Preparing and updating the data base on Internal Audit Units in the Provincial Councils and the Local Governments.
2. Organizing training workshops on Internal Audit for Local Government Authorities

### **2.2.3. Prepare a Follow-up system for Internal Audit Reports.**

As stated in section 40(3) of National Audit Act, copies of all reports submitted by the Internal Auditors, should be forwarded to the Department of Management Audit. Accordingly it has been planned to implement a follow-up system for reviewing observations raised in their reports in relation to respective institutions in the future.

### **2.2.4. Achievement of Sustainable Development Goal**

According to the 2030 Agenda, every country need for achieve SDGs by 2030 as planned and agreed as Sri Lanka is signatory to it. Therefore, Department of Management Audit will guide Ministries and Departments to achieve SDGs through training programs to making aware the CIAs and IAs and Audit and Management Committee meetings.



Head of the Department

21/05/2020

## 3.1 Statement of Financial Performance

ACA -F

**Statement of Financial Performance**  
**for the period ended 31<sup>st</sup> December 2019**

Rs.

Budget 2019	Note	Actual	
		2019	2018
<b>Revenue Receipts</b>			
-	1	-	-
-	2	-	-
-	3	-	-
-	4	-	-
<b>-</b>		<b>-</b>	<b>-</b>
<b>Non Revenue Receipts</b>			
-		50,870,000	48,846,000
-		17,455	37,056
-		4,336,291	3,455,048
-		2,132,992	1,862,414
<b>-</b>		<b>57,356,738</b>	<b>54,200,518</b>
<b>-</b>		<b>57,356,738</b>	<b>54,200,518</b>
<b>Less: Expenditure</b>			
<b>Recurrent Expenditure</b>			
39,300,000	5	37,103,466	31,922,902
13,940,000	6	12,810,414	13,196,823
900,000	7	807,836	815,165
-	8	-	-
-	9	-	-
<b>54,140,000</b>		<b>50,721,716</b>	<b>45,934,890</b>
<b>Capital Expenditure</b>			
400,000	10	295,910	405,294
400,000	11	10,600	356,858
-	12	-	-
-	13	-	-
2,500,000	14	1,380,168	2,453,983
-	15	-	-
<b>3,300,000</b>		<b>1,686,678</b>	<b>3,216,135</b>
<b>Main Ledger Expenditure (F)</b>		<b>4,524,688</b>	<b>5,599,330</b>
<b>Deposit Payments</b>		17,455	37,056
<b>Advance Payments</b>		4,507,233	5,562,274
<b>Total Expenditure G = (D+E+F)</b>		<b>56,933,082</b>	<b>54,750,355</b>
<b>Imprest Balance as at 31<sup>st</sup> December 2019 H = (C-G)</b>		<b>423,656</b>	<b>(549,837)</b>

## 3.3 Statement of Financial Position

ACA-P

**Statement of Financial Position**  
**As at 31<sup>st</sup> December 2019**

	Note	2019 Rs	Actual 2018 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	25,193,672	25,121,522
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	9,344,776	9,173,835
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>34,538,448</b>	<b>34,295,357</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		9,344,776	9,173,835
Property, Plant & Equipment Reserve		25,193,672	25,121,522
Rent and Work Advance Reserve	ACA-5(b)	-	-
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>34,538,448</b>	<b>34,295,357</b>

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 1 to 26 and Notes to accounts presented in pages from 27 to 34 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

.....  
Chief Accounting Officer  
Name : S.R. Attygalle  
Designation : Secretary, Ministry of  
Finance, Economy & Policy Development

Date : 25 .02.2020

.....  
Accounting Officer  
Name : S.A.Chandrika Kulathilaka  
Designation : Director General

Date : 24 .02.2020

.....  
Accountant  
Name: G.A.G.T. Ganepola  
Designation : Assistant Director  
( Finance)

Date : 22 .02.2020

**S. R. Attygalle**  
Secretary to the Treasury and Secretary to the  
Ministry of Finance, Economy and Policy  
Development  
The Secretariat  
Colombo 01

**Chandrika Kulathilaka**  
Director General  
Department of Management Audit  
General Treasury  
Colombo 01.

**G.A.G.T. Ganepola**  
Assistant Director  
Department of Management Audit  
General Treasury  
Colombo 01.

**Statement of Cash Flows  
for the Period ended 31<sup>st</sup> December 2019**

	2019 Rs.	Actual	2018 Rs.
<b><u>Cash Flows from Operating Activities</u></b>			
Total Tax Receipts	-		-
Fees, Fines, Penalties and Licenses	-		-
Profit	-		-
Non Revenue Receipts	2,132,992		1,862,414
Revenue Collected from the Other Heads	-		-
Imprest Received	50,870,000		48,846,000
<b>Total Cash generated from Operations (a)</b>	<b>53,002,992</b>		<b>50,708,414</b>
<b><u>Less - Cash disbursed for:</u></b>			
Personal Emoluments & Operating Payments	49,880,280		45,047,085
Subsidies & Transfer Payments	807,836		815,165
Expenditure on Other Heads	468,666		132,000
Imprest Settlement to Treasury	200		124
<b>Total Cash disbursed for Operations (b)</b>	<b>51,156,982</b>		<b>45,994,374</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-( b)</b>	<b>1,846,010</b>		<b>4,714,040</b>
<b><u>Cash Flows from Investing Activities</u></b>			
Interest	-		-
Dividends	-		-
Divestiture Proceeds & Sale of Physical Assets	-		-
Recoveries from On Lending	-		-
Recoveries from Advance	2,834,647		2,161,550
<b>Total Cash generated from Investing Activities (d)</b>	<b>2,834,647</b>		<b>2,161,550</b>
<b><u>Less - Cash disbursed for:</u></b>			
Purchase or Construction of Physical Assets & Acquisition	1,686,678		3,216,135
Advance Payments	2,993,979		3,659,455
<b>Total Cash disbursed for Investing Activities (e)</b>	<b>4,680,657</b>		<b>6,875,590</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES( F)=(d)-(e)</b>	<b>(1,846,010)</b>		<b>(4,714,040)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (g)=( c) + (f)</b>			
	-		-
<b><u>Cash Flows from Fianacing Activities</u></b>			
Local Borrowings	-		-
Foreign Borrowings	-		-
Grants Received	-		-
Deposit Received	17,455		37,056
<b>Total Cash generated from Financing Activities (h)</b>	<b>17,455</b>		<b>37,056</b>
<b><u>Less - Cash disbursed for:</u></b>			
Repayment of Local Borrowings	-		-
Repayment of Foreign Borrowings	-		-
Deposit Payments	17,455		37,056
<b>Total Cash disbursed for Financing Activities (i)</b>	<b>17,455</b>		<b>37,056</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>

### **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 2019.

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

#### 6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins on hand as at 31<sup>st</sup> December 2019.

### 3.6 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	as a % of Final Revenue Estimate
		Original	Final	Amount (Rs)	
	<b>Not Applicable</b>				

### 3.7. 1. Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	54,140	54,140	50,722	94%
Capital	3,300	3,300	1,687	51%

**3.7.2 In terms of F.R.208 grant of allocations for expenditure to this Department /District Secretariat / Provincial as an agent of the other Ministries /Departments**

Serial No	Allocation Received from which Ministry/ Department	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
		Original	Final		
	<b>Not Applicable</b>				

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

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per financial position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	0	0	0	0
9152	Machinery and Equipment	25,194	25,194	0	100%
9153	Land	0	0	0	0
9154	Intangible Assets	0	0	0	0
9155	Biological Assets	0	0	0	0
9160	Work in Prograss	0	0	0	0
9180	Lease Assests	0	0	0	0

### 3.9 Auditor General's Report\*\* The final audit report issued by the Auditor General to submitting to the parliament

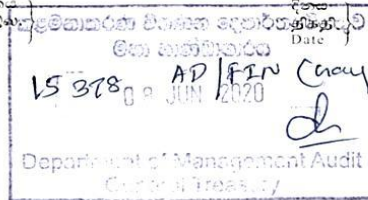


## ජාතික විගණන කාර්යාලය தேசிய கணக்காய்வு அலுவலகம் NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல. My No. TRE/B/DMA/02/19/19

ඔබේ අංකය  
உமது இல. Your No. 2020 මැයි 30 දින



ගණන්දීමේ නිලධාරී  
කළමනාකරණ විගණන දෙපාර්තමේන්තුව

කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2019 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශය 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 කළමනාකරණ විගණන දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් වක්‍රලේඛ විධිවිධාන ප්‍රකාරව පිළියෙල කළ එම මූල්‍ය ප්‍රකාශනවලින් 2019 දෙසැම්බර් 31 දිනට කළමනාකරණ විගණන 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

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

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

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පොදුවේ පිළිගත් ගිණුම්කරණ මුලධර්මවලට 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

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



1.4 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,
- (ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

2. මෙහෙයුම් සමාලෝචනය හා කාර්යසාධනය

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

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නියෝජ්‍ය විගණකාධිපති  
විගණකාධිපති වෙනුවට

## Chapter 04 - Performance indicators

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

No.	Specific Indicators	Actual output as a percentage (%) of the expected output		
		100% - 90%	75% - 89%	50% - 74%
01	<b>To develop capacity of internal audit staff</b> 1. No. of training programs for the Chief Internal Auditors and Internal Auditors and other staff	<b>100%</b>		
02	<b>To regularize the internal audit process</b> 1. Amended Circular - (Revise DMA -01 Circular) 2. Issuing New Guidelines & Check lists	<b>100%</b> <b>95%</b>		
03	<b>To ensure smooth operation of AMCs and Strengthening Public Sector Accountability through internal audit activities</b> 1. No. of Institutes that Appoint DMA representatives to AMCs 2. No. of AMC Meetings that represent a member of the Department	<b>100%</b> <b>90%</b>		
04	<b>Strengthening Public Sector Accountability through COPA activities</b> 1. No. of Treasury Reports submitted to the COPA	<b>100%</b>		
05	<b>To contribute to find out irregularities in Public Sector</b> 1.No. of Special Investigations assigned and completed 2. No. of Special Audits assigned and completed	<b>100%</b>		<b>64%</b>

06	<b>To monitor the performance of Internal Audit Units</b> 1. No. of performance review meetings			<b>68%</b>
07	<b>To gather internal audit reports according to National audit Act</b> 1. No. of internal audit reports gathered through e-mail and distribute to relevant AMC representatives	<b>100%</b>		
08	<b>To Strengthen the Internal Audit activities of Foreign Funded Projects under Ministries</b> 1. No. of Reviewed of relevant circular amendments and updates 2. No. of Reviewed Internal Audit Plans & Quarterly Audit Reports in each project issued by Project Internal Auditors 3. No. of review meetings conducted for the Project Internal Auditors	<b>100%</b> <b>100%</b> <b>100%</b>		
09	<b>To regularize and strengthen the Internal Audit Units of Local Government Authorities &amp; Provincial Councils</b> 1. No. of Local Government Authorities that provided information for prepare the data base. 2. No. of training workshops conducted in different Provincial Councils & Local Government Authorities	<b>100%</b>	<b>78%</b>	
10	<b>To Coordinate and supervise internal audit activities in District Secretariats and Divisional Secretariats</b> 1. No of solution send to District Secretariats 2. No of quarterly summary reports received	<b>100%</b>	<b>89%</b>	

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

### 5.1. Indicate the Identified respective Sustainable Development Goals

Goal/Objective	Target	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% -74%	75% - 100%
<p><b>Goal 17</b> Strengthen the means of implementation and revitalize the local partnership for sustainable development</p>	<p>17.15.In Respect of this Department policy space(Action Plan &amp; work program) and leadership to establish and implement policies for poverty eradication and sustainable development</p>	<p>17.15.1. Extent of use of Department owned results frameworks and planning tools</p> <p><b>Indicators</b></p> <ul style="list-style-type: none"> <li>❖ Annual Action Plan</li> <li>❖ Annual Audit Plan</li> <li>❖ Annual Performance Report</li> </ul>			<p style="text-align: center;"><b>100%</b> <b>100%</b> <b>90%</b></p>
	<p>17.16. Enhance the local partnership for sustainable Development, complemented by multi – stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable Development Goals in Department of Management Audit</p>	<p>17.16.1.Reporting progress in multi-stakeholder development effectiveness monitoring frameworks that support the achievement of the sustainable development goals.</p> <p><b>Indicators</b></p> <ul style="list-style-type: none"> <li>❖ No. of Chief Internal Auditor/Internal Auditor review meetings (Conducted 23 meetings out of 34 meetings)</li> <li>❖ No. of Project review meetings Conducted 27 meetings out of 27 meetings)</li> </ul>		<p><b>68%</b></p>	<p><b>100%</b></p>

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

### **5.2 1.Achievements**

In Project review meetings, it could be seen that Green aspects are following during procurement and implementation of development projects by different Ministries and Departments.

It could solved number of Questions regarding achievement of Sustainable Development Goals during Audit and Management Committee of different Ministries and Department.

### **5.2.2 Challenges**

Insufficient knowledge on Sustainable Development Goals (SDGs) among officers including Chief Internal Auditors and Internal Auditors

## Chapter 06 - Human Resource Profile

### 6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	17	15	02
Territory	-	-	-
Secondary	23	22	01
Primary	13	07	06

**\*\* How the shortage or excess in human resources has been affected to the performance of the institute.**

**Senior Level :** These two vacancies were not much affected on performance as other officers are covered up their duties

**Secondary Level:** only one officer was in vacant. It also not much affected on performance as other officers are covered up the duties

**Primary Level:**

- ❖ **Drivers :** As only one senior officer using assigned official vehicle and other senior officers not using their assigned official vehicle for duties. Therefore It has not been affected that vacancies of drivers for the performance of the Department
- ❖ **Office Employ Service (OES) :** As only one OES vacancy and it has not considerable effect on performance as others are covered up the duties

## 6.2. Human Resource Development (Foreign Training Program)

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs.)		Nature of the Program (Abroad/Local)	Output/Knowledge Gained*
			Local	Foreign		
2019 Seminar on Sovereign Financing for Developing Countries (China)	01	31 July to 06 <sup>th</sup> August 2019	Rs.16738.47 (Worm Cloth Allowance for officer)	US\$ 360 (Incidental allowances for officer)	Abroad	Sheared the knowledge about Sovereign Financing of Developing Countries
			Rs.2986.76 (Insurance for officer)			
Regional Internal Audit workshop at Thimphu (Bhutan) on August 27 – 28 -2019	02	25.08.2019 – 29.08.2019	Rs.16128.07 (Worm Cloth Allowance for one official))	US\$ 2200 (Incidental & Substances allowances for two official)	Abroad	Shared the knowledge about internal audit practices in the region and gained knowledge
			Rs.322000/- (Air Tickets charges for two official)			
			Rs.4149.04 (Insurance charges for two official)			
2019 Asian Evaluation week (China)	01	01-06 September 2019	Rs.2332.82 (Insurance charges for officer)	US\$ 240 (Incidental Allowance for officer)	Abroad	Gained new knowledge on quality evaluation for better results at local, national and regional level relevant to public sector
2019 Seminar on China – Sri Lanka Business Culture Exchanges	01	09 -24 October 2019	Rs.4765.49 (Insurance charges for )	US\$ 600 (Incidental Allowance for officer)	Abroad	Gained knowledge and experiences on new business culture while making awareness among participants about business opportunities in the country
			Rs.17023.44 (Worm Cloth Allowance for one official)			



### Human Resource Development (Local Training Program)

Name of the Program	No. of staff trained	Duration of the Program	Total Investment (Rs.)		Nature of the Program (Abroad/Local)	Output/Knowledge Gained
			Local	Foreign		
Database Management Using MS Access	01	02 days	-		Local	Gained knowledge on MS Access
8 <sup>th</sup> National Conference on Internal Audit	05	01 day	65000		Local	Increase knowledge on international Internal Audit practices
Special Lecture on Role of Japanese official Development Assistance	01	01 day	-		Local	Increasing awareness on Japanese contributory to development of countries
Stress Management	02	01 day	7000		Local	Working at office in stress free mind
Pensions Payments	02	01 day	10000		Local	Preparation of Pension
Micro soft Access	02	02 days	-		Local	Gained knowledge on MS Access
Maintenance of Personal Files	02	02 days	17000		Local	Knowledge on maintain
Establishment Code & Financial Regulations	02	02 days	17000		Local	Knowledge improvement on FR & E code
Duties & Responsibilities of Leave Clerks	02	02 days	17000		Local	Knowledge improvement on Duties & Responsibilities of Leave
Positive Thinking & Work place Etiquette	02	01 day	7000		Local	Attitude change

Positive Psychology and Stress Management	07	01 day	63000		Local	Attitude change
ICT Management Assistant	02	02 days	-		Local	Gained knowledge on ICT Management
Capacity Development Programme for the DMA staff	35	02 days	393288/-		Local	Improve team work abilities and skill development

**\* How the training program contributed to the performance of the institution**

It has contributed for the increase of performance of the Department by such trained officer, as it has improved their knowledge, skills and attitudes through this training program.

## Chapter 07 - Compliance Report

	<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>
<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	Complied		
1.6	Others			
<b>2</b>	<b>Maintenance of books and registers (FR445)/</b>			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular267/2018	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 1 1.05.2014 in using the Government Pa roll 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	Complied		
<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	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and up dated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to eve 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		
<b>10</b>	<b>Management of Bank Accounts</b>			
10.1	The bank reconciliation statements had been prepared, got certified and made read for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the years under review or since previous ears 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 sent without exceeding the limit	Complied		
1 1.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 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 ear 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	Complied		
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 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		

15	<b>Revenue Account</b>		Not Relevant	
15.1	The refunds from the revenue had been made in terms of the regulations			
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account			
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176			
16	<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		
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 to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	<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		
19	<b>Preparation of the Human Resource Plan</b>			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan. Organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	<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		

END