



Performance Report for the Year 2020

Department of Public Finance

General Treasury

Ministry of Finance

Annual Performance Report for the year 2020

Department of Public Finance

Expenditure Head No 245

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Chapter 01 - Institutional Profile/Executive Summary

1.1. Introduction

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

1.2. Vision, Mission, Objectives of the Institution

Vision

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

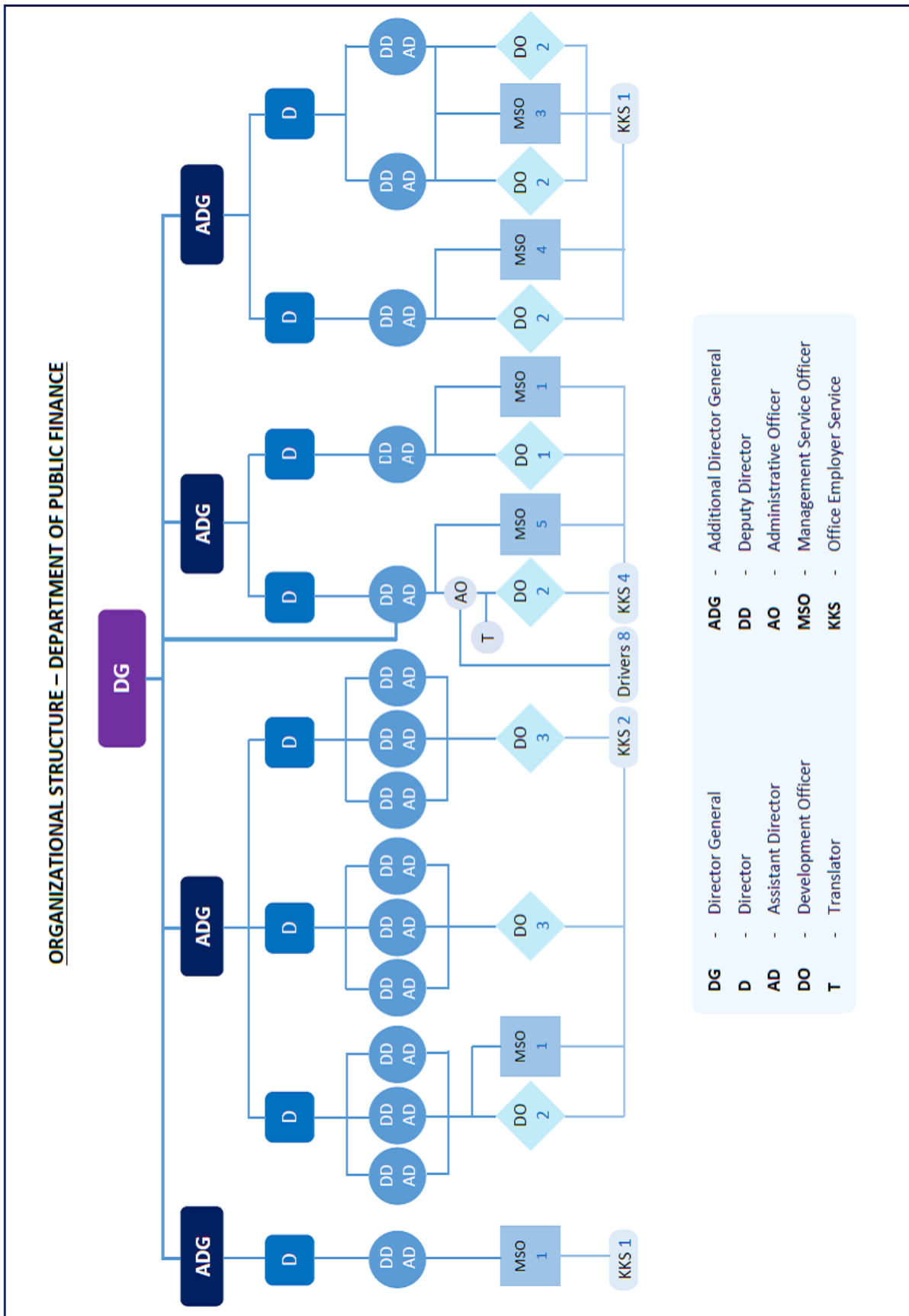
Mission

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

Objectives

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

1.3. Organizational Chart (carder as at 31.01.2021)



1.4. Main Divisions of the Department

Land and Regulatory Division
Procurement Division
Capacity Building & Training Division
FR, Review and Monitoring Funds Division

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

N/A

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

N/A

Chapter 02 – Progress and the Future Outlook

The Department of Public Finance plays a central role in relation to financial control of the public sector and, it has made a positive contribution during the year 2020 for the continuation of a sound public financial regulatory framework that improves the compliance to the provisions of financial control in public sector institutions, transparency, stability, accountability and service delivery in the public sector.

02. The most significant act performed by the Public Finance Department during the year 2020 is that, to repeal a number of 80 Public Finance, State Accounts and Treasury Operations circulars and to issue two new circulars namely 01/2020 and 2/2020 having accommodated their provisions in a user friendly manner for easy reference. This may be considered as a milestone in the Public Finance Management. Apart from that, for the purpose of facilitating the policy of encouraging local industries, three circulars and two supplements have been issued to the Government Procurement Guidelines – 2006.
03. Parliamentary Committee on Public Accounts (COPA) annually evaluates the General Accounting Procedures, Financial Control and Performance of public institutions through a computerized network system and, it was a huge achievement that the Department of Public Finance could win the award for the institutions with a high performance level in the years 2017 and 2018.
04. The officials of the Department of Public Finance rendered their assistance with the participation in the meetings of COPA which has been established in terms of the Article 74 of the Constitution and the Parliamentary Standing Order No 119. Based on the recommendations in the COPA report which is submitted to the Parliament, the Department of Public Finance has issued Treasury Minutes in 2020, as per F.R. 153 with the intention of maintaining a sound financial management in public institutions. Further, having considered the respective audit queries and audit reports issued by the Auditor General, follow-up actions have been taken in 2020, by delivering instructions to the Chief Accounting Officers and Accounting Officers of relevant Ministries, Departments and Institutions with regard to taking corrective measures over the shortcomings in public financial management in their institutions.
05. The Department has taken actions to issue appointment letters to the Chief Accounting Officers who should act as Chief Accounting Officers in terms of the F.R. 124, and to the Accounting Officers who should act as Accounting Officers in terms of the F.R. 125. Also, letters have been issued by the Department to the Accounting Officers, having appointed them as Revenue Accounting Officers for the institutions that have a Revenue Head as per F.R. 125(2).
06. In 2020, Treasury approval has been granted to the requests made by 10 Ministries to write off under F.R. 108(3) and to grant waivers under F.R 113, subsequent to waiving-off as per Losses and Waive-Offs as specified in the Section 3, Chapter II of the Financial Regulations (1992) for the request made by Ministries, Departments and other Public Institutions.

07. In terms of the Foreign Missions Circular No.2/92 of the Ministry of Foreign Affairs, the Department of Public Finance is responsible for the recovery of due taxes to the government on disposal of vehicles used by diplomatic missions and accordingly, an income Rs. 32,224,818.00 has been credited to the government revenue through the disposal of 27 vehicles of diplomatic missions in the year 2020.
08. The Ministry of Finance is engaged in issuing observations of the Hon. Minister of Finance, with regard to the Cabinet Memoranda submitted to the Cabinet of Ministers under multiple subjects by relevant Ministers. Accordingly, the Department of Public Finance issues observations and recommendations regarding the Cabinet Memoranda on the subjects of procurement, Government Funds, Financial Regulations or Public Finance Management and in the year 2020, observations have been issued for 463 Cabinet Memoranda and recommendations were given for 196 Cabinet Memoranda.
09. With the objective of accelerating the public procurement procedure, the Department of Public Finance, in 2020, has appointed 46 Standing Cabinet Appointed Procurement Committees (SCAPC), 40 Cabinet Appointed Procurement Committees (CAPC), 47 Cabinet Appointed Negotiation Committees (CANC), 03 Standing Cabinet Appointed Negotiation Committees (SCANC), 39 Cabinet Appointed Consultants Procurement Committees (CACPC), 136 Project Committees (PC) and Technical Evaluation Committees (TEC) and 04 Special Committees.
10. The Department of Public Finance, in coming years too, intends to be committed to the further regularization of the functions related to financial management, with the utilization of new technology and timely update of the provisions on Public Finance Management in line with making arrangements to regularize day-to-day functions using electronic methods to the highest possible level and to provide guidance required for the Public Finance Management in accordance with the government policy decisions.

Sdg : J.C. Weligamage

Director General Public Finance

**Statement of Financial Position
As at 31st December 2020**

	Note	Actual	
		2020 Rs	2019 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	62,960,857	35,058,542
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	13,319,385	12,584,017
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		76,280,242	47,642,559
<u>Net Assets / Equity</u>			
Net Worth to Treasury		13,319,385	12,584,017
Property, Plant & Equipment Reserve		62,960,857	35,058,542
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	-	-
Total Liabilities		76,280,242	47,642,559

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 05 to 52 and Notes to accounts presented in pages from 53 to 60 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

.....
Chief Accounting Officer

Name :

Designation :

Date : 22/2/21

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

.....
Accounting Officer

Name :

Designation :

Date : 19/02/2021

J.C. Weligamage
Director General Public Finance
Department of Public Finance
General Treasury
Colombo 01.

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

Name :

Date : 19/02/2021

Mr. W.R. Paranagama
Additional Director General of Public Finance
Department of Public Finance
General Treasury
Colombo 01.

3.4 Statement of Cash Flows

ACA-C

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

	2020 Rs.	Actual 2019 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts		-
Fees, Fines, Penalties and Licenses		-
Profit		-
Non Revenue Receipts	3,945,054	2,807,561
Revenue Collected for the Other Heads		-
Imprest Received	70,603,000	81,602,000
Total Cash generated from Operations (a)	74,550,054	84,409,561
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	65,801,815	69,719,612
Subsidies & Transfer Payments	1,030,216	892,175
Expenditure on Other Heads	551,253	300,000
Imprest Settlement to Treasury		1,045,734
Total Cash disbursed for Operations (b)	67,383,283	71,957,521
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	7,166,771	12,452,039
Cash Flows from Investing Activities		
Interest		-
Dividends		-
Divestiture Proceeds & Sale of Physical Assets		-
Recoveries from On Lending		-
Recoveries from Advance	2,775,217	3,380,940
Total Cash generated from Investing Activities (d)	2,775,217	3,380,940
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of	5,737,010	12,052,943
Other Investment	4,204,977	3,780,037
Advance Payments	9,941,988	15,832,980
Total Cash disbursed for Investing Activities (e)	(7,166,771)	(12,452,039)
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	-	-
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(e) + (f)	-	-
Cash Flows from Financing Activities		
Local Borrowings		-
Foreign Borrowings		-
Grants Received	231,160	20,604
Deposit Received	231,160	20,604
Total Cash generated from Financing Activities (h)	462,320	41,208
Less - Cash disbursed for:		
Repayment of Local Borrowings		-
Repayment of Foreign Borrowings	231,160	20,604
Deposit Payments	231,160	20,604
Total Cash disbursed for Financing Activities (i)	(462,320)	(41,208)
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g)-(i)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.5 Notes to the Financial Statements

Basis of Reporting

1) **Reporting Period**

The reporting period for these Financial Statements is from 01st January to 31st December 2020.

2) **Basis of Measurement**

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

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

3) **Recognition of Revenue**

Exchange and non exchange revenues are 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 31st December 2020.

3.6 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
	N/A				

3.7 Performance of the Utilization of Allocated Funds

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	69,480,000.00	67,881,000	66,993,710	98.69%
Capital	4,170,000.00	5,769,000	5,737,010	99.45%

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

₹. ,000

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

3.9 Performance of reporting the non-financial assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2020	Balance as per financial Position Report as at 31.12.2020	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	3,956,900.00	3,956,900.00		100%
9152	Machinery and Equipment	30,803,975.45	30,803,975.45		100%
9153	Land				
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress				
9180	Lease Assets				
		28,200,000.00	28,200,000.00		

3.9 Auditor General's Report**



ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



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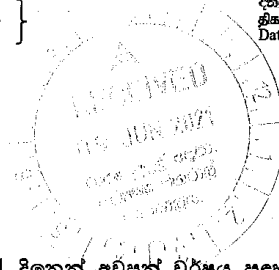
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Date }

2021 ජූනි 08 දින

ගණන්දීමේ නිලධාරී
 රාජ්‍ය මුදල් දෙපාර්තමේන්තුව



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

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ 2020 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2020 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව රාජ්‍ය මුදල් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

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



1.2 මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය කීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය 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 ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නාවූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනත්වික මඟහැරීමෙන්, වරදවා දුක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟහැරීමෙන් 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 (ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

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

2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

2.1.1 ප්‍රතිපාදන මාරු කිරීම්

- (අ) සමාලෝචිත වර්ෂය තුළ වැය විෂයයන් 07 ක ප්‍රතිපාදන මු.රෙ. 66 - 69 ප්‍රතිපාදන යටතේ සියයට 03 සිට 53 දක්වා අඩු කිරීමද, වැය විෂයයන් 09 ක ප්‍රතිපාදන සියයට 08 සිට සියයට 133 දක්වා වැඩි කිරීමද සිදුකර තිබුණි.
- (ආ) සමාලෝචිත වර්ෂයේදී වැය විෂයයන් 02 ක් සඳහා අයවැය ඇස්තමේන්තු මගින් ප්‍රතිපාදන වෙන් කර ගෙන නොතිබුණද, වර්ෂය තුළ මු.රෙ. 66 මාරු කිරීම් වීරමොං ක්‍රියාපටිපාටිය යටතේ රු. 1,441,400 ක ප්‍රතිපාදන වෙන් කර ගෙන නව වැය විෂයයන් ඇති කර ගෙන තිබුණි.

2.2 බැරකම්වලට එළඹීම

මු.රෙ. 94 (i) හා අංක 01/2014 හා 2014 ජනවාරි 01 දිනැති ජාතික අයවැය වක්‍රලේඛයේ 6.4 වගන්තිය ප්‍රකාරව බැඳීම් ඇතිකර ගැනීමට ප්‍රථම ඒ සඳහා අදාළ වැය විෂයයන් තුළ ප්‍රමාණවත් ප්‍රතිපාදන තිබෙන බවට තහවුරු කරගත යුතු වුවද, එවැනි තහවුරුවකින් තොරව වැය විෂයයන් 04 ක් සඳහා රු. 160,222 ක බැරකම් වලට බැඳී තිබුණි. තවද,



එකතුව රු. 201,087 ක් වූ බැරකම්, මූල්‍ය ප්‍රකාශනයේ බැරකම් පිළිබඳ ප්‍රකාශයේ ඇතුළත් කර නොතිබුණි.

2.3 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

යොමුව	නීතිරීති රෙගුලාසි හා කළමනාකරන තීරණ වලට අනුකූල, නොවීම
<p>රාජ්‍ය මුදල් චක්‍රලේඛ අංක 2/2020 හි 10.1 ඡේදයට අනුගතව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව විසින් නිකුත් කල මාර්ගෝපදේශ අංක 6</p>	<p>එම මාර්ගෝපදේශ 6 ඡේදය ප්‍රකාරව මුදල් ප්‍රවාහ ප්‍රකාශය දළ පදනමට සැකසිය යුතු වුවද, අත්තිකාරම් ලැබීම හා ගෙවීම් මුදල් පදනමට සටහන් කිරීම නිසා, ලැබීම හා ගෙවීම් පිළිවෙලින් රු. 3,619,818 ක් හා රු. 2,925,426 ක් අඩුවෙන් සටහන් කර තිබුණි.</p>

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.2 කාර්යභාරයන් ඉටු නොකිරීම

දෙපාර්තමේන්තුවේ වෙබ් අඩවියෙහි 2020 වර්ෂයේ ක්‍රියාකාරී සැලැස්ම හා කාර්ය සාධන වාර්තාව ඇතුළත් කර යාවත්කාලීන කල යුතු වුවද, විගණන දිනය වූ 2021 මැයි 10 වන විට 2019 වර්ෂයේ ක්‍රියාකාරී සැලැස්ම පමණක් ඇතුළත් කර තිබූ බව නිරීක්ෂණය විය.



4. මානව සම්පත් කළමනාකරණය

4.1 අනුයුක්ත කාර්යමණ්ඩලය, තරා කාර්යමණ්ඩලය හා පුද්ගල පඩිනඩි සඳහා වියදම

(අ) කාර්යමණ්ඩලය සඳහා පුද්ගල පඩිනඩි වියදම

දෙපාර්තමේන්තුව විසින් 2020 වර්ෂයෙහි පුද්ගල පඩිනඩි සඳහා රු.50,055,608 ක වියදමක් දරා තිබුණි.

(ආ) අනුයුක්ත කාර්යමණ්ඩලය හා සත්‍ය කාර්යමණ්ඩලය

දෙපාර්තමේන්තුවේ අනුමත සේවක සංඛ්‍යාව වූ තනතුරු 78 ක් තනතුරු 12 ක පුරප්පාඩුව පැවතීම නිසා එය අනුමත සේවක සංඛ්‍යාවෙන් සියයට 15 ක් වී තිබුණු අතර, මෙම පුරප්පාඩු තුළ ජ්‍යෙෂ්ඨ මට්ටමේ අතිරේක අධ්‍යක්ෂ ජනරාල්, අධ්‍යක්ෂ සහ නියෝජ්‍ය අධ්‍යක්ෂක/සහකාර අධ්‍යක්ෂ යනාදී තනතුරු 11 ක් ද පැවතුණි.

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

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%
Issue Public Finance Circulars to provide instructions	√		
Provide answers to the clarifications sent to the Department	√		
No. of COPA meetings attended	√		
Take follow up action on the COPA directives	√		
Issue Treasury Minutes	√		
Take follow up action on observations on Auditor General's report	√		
Revisions made on fees and charges in government institutions		√	
Recommendations made on requests on write-off/wavers	√		
Disposal of vehicles used by diplomatic missions	√		
Provide observations drafted for Cabinet Memoranda	√		
Appointment of Procurement Committees (PC), Technical Evaluation Committees (TEC) & Project Committees (PC)	√		
Duly completion of financial statements and reports with in the given time frame	√		

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

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%-100%
8.Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Achieve a higher level of economic productivity through technological upgrading	Issue instructions to public institutions regarding the payments made through electronic media			√
		Introduce the bank pre-paid card method for the payments of public institutions			√
		Introduce the bank debit card method for the transactions made in foreign currency in public institutions			√
-do-	Promote development-oriented public finance policies	Issued instructions and circulars regarding the Public Finance Management			√
	Promote development-oriented public procurement policies	Issued instructions and circulars regarding the public procurement Guidelines			√

5.2 Achievements and challenges of the Sustainable Development Goals

The Department of Public Finance plays a central role in the financial control of the public sector and, it is responsible for the execution of a sound public finance regulatory framework which improves the transparency, accountability and service delivery of the public sector. Giving special focus to the transparency and accountability, the Department functions in collaboration with other government institutions, with the intention of improving public asset management for eradication of poverty.

Further, the Department is engaged in strengthening the broader governance environment within which the public sector operates, while promoting the actions of legal control and supporting public institutions such as Parliament over the matters on public accountability and ensuring the legality and reliability of public institutions to the achievement of Sustainable Development Goals. In the fulfillment of these duties, the Department provides regulatory and public finance advisory services to the public sector institutions.

Chapter 06 - Human Resource Profile

06.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	28	20	08
Tertiary	02	02	-
Secondary	32	31	01
Primary	16	14	02

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

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

06.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Foreign/ Local)	Output/ Knowledge Gained*
			Local	Foreign		
Diploma in Public Procurement	01	01 year		-	Local	
Advance Excel Skill for Government	02	02 Days			Local	
Government Payroll System	01	02 Days			Local	
Role and functions of the account clerks	01	02 Days			Local	
Procurement Guidelines, Planning and Regulation	01	02 Days			Local	
Master of Financial Economics	01	01 year			Local	

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

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

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
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others			
2	Maintenance of books and registers (FR445)			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has	Complied		

	been maintained and updated			
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied		
03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		

3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	N/A		
4.4	The annual estimate has been prepared and 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		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			

6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer has been appointed to coordinate the implementation of the provisions of the circular and	Complied		

	the details of the nominated officer has been sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular			
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 condemned articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles have been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed within a period of less than 6 months after been condemned	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	Actions have been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		

9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Not Complied	Unable to find the service of a technical officer due to the COVID 19 pandemic	Taking action to re-test fuel combustion for the year 2021
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years, have been settled	N/A		
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 those balances had been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limits	Complied		
11.2	The liabilities were made without exceeding the provisions that	Complied		

	remained at the end of the year as per the FR 94(1)			
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	N/A		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to Treasury Operations Department	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 have been settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests have been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			

15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without being credited to the deposit account	N/A		
15.3	Returns of arrears of revenue have been forwarded to the Auditor General in terms of FR 176	N/A		
16	Human Resource Management			
16.1	The staff has been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to Management Services Department in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		

17.2	Information about the institution to the public have been provided by Website or alternative measures and facilities have been made to public to appreciate / allege against the public authority through this website or alternative measures.	Complied		
17.3	Semi- Annual or Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A Citizens' Charter/ Clients' 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	Not Complied	This department has no direct services to the general public	The Clients' Charter will be prepared in future for the servicers that the department is providing to the government institutions
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 clients' Charter as per paragraph 2.3 of the circular	Not Complied	-	
19	Preparation of the Human Resource Plan			

19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Complied	Due to Covid-19 Pandemic, individual gatherings have been restricted	
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 has been appointed and assigned with the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

END.