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செயலாற்றுகை அறிக்கை
Performance Report

2023



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அரசு கணக்குகள் திணைக்களம்

Department of State Accounts

මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය

நிதி, பொருளாதார உறுதிப்பாடு மற்றும்

தேசியக் கொள்கைகள் அமைச்சு

*Ministry of Finance, Economic Stabilization and
National Policies*

මහා භාණ්ඩාගාරය

කොළඹ 01

பொது திறைசேரி

கொழும்பு 01

General Treasury

Colombo 01

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Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

The Department of State Accounts performs as the central agency for reporting on all Government financial activities including revenue, expenditure, advance accounts and deposit accounts with the aim of providing information to the Government, Ministries and Departments for management decision making.

1.2 Our Vision

To be the “Center for Excellence in Government Financial Information”.

Our Mission

Maintaining a centralized financial information system to provide information to Government Ministries and Departments for decision making and preparing Government consolidated financial statements and publishing for awareness of all the stakeholders.

Our Objectives

- ▶ Provision of accounting support to the Government organizations for execution of the National Budget.
- ▶ Maintenance of accounting database by collecting data from all reporting entities for generation of accounting information.
- ▶ Enhance the quality of Government financial statements continuously in line with International Accounting Standards.
- ▶ Maintenance of accurate accounting information system to ensure accountability and transparency for public financial management.
- ▶ Provide regular assistance to reporting entities to implement and maintain the computerized accounting software systems in order to generate accounting information automatically through electronic formats
- ▶ Provide financial information to take quality and timely decisions.

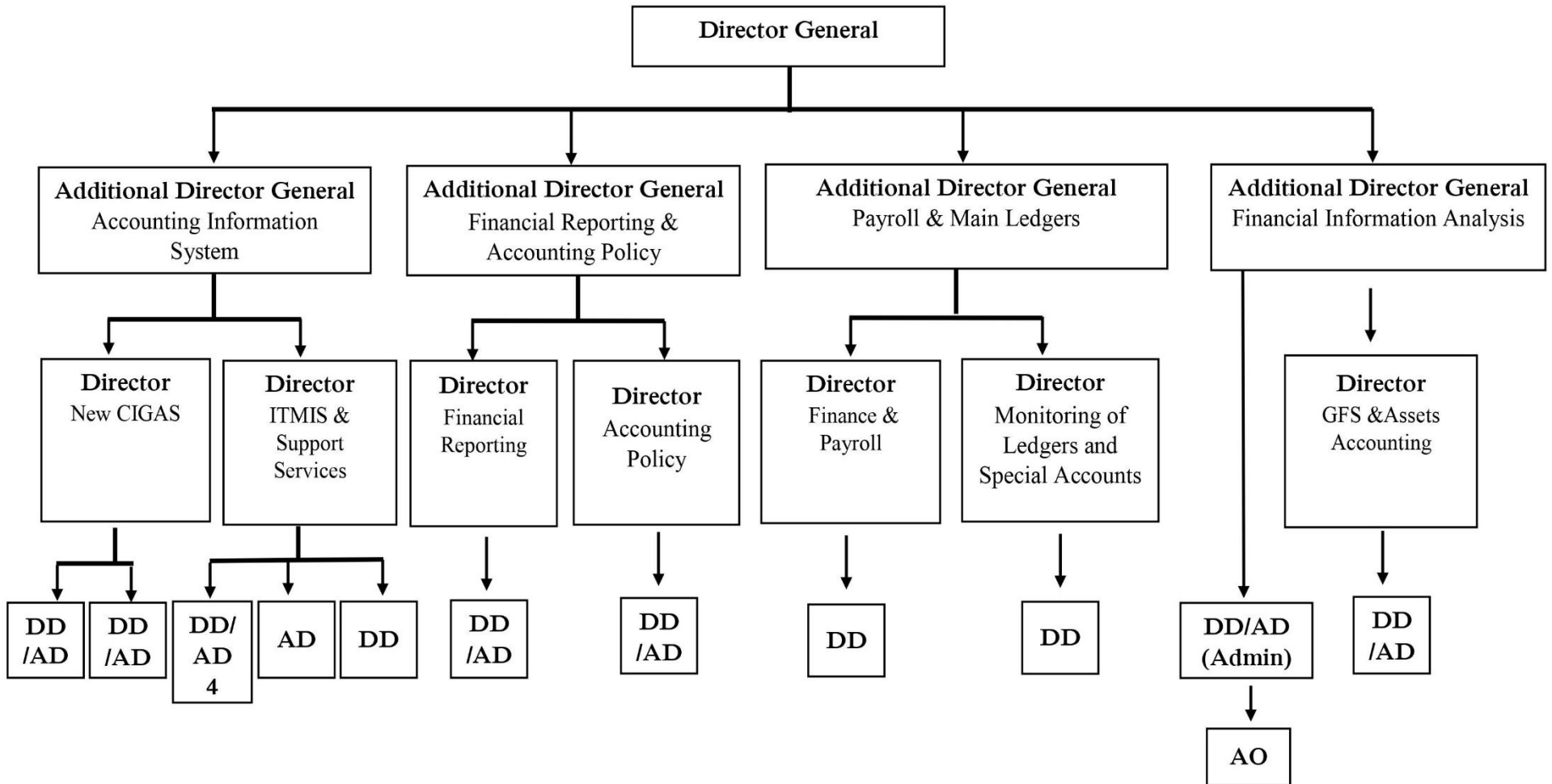
1.3 Key Functions

- 1.** Maintenance of Centralized Accounting System to record financial transactions of Government Ministries and Departments.
- 2.** Implementation of computer based accounting system in Government Ministries and Departments and updating the system to meet changing needs.
- 3.** Issuance of instructions and guidance to maintain accounting system and provision of training facilities for accounting staff accordingly.
- 4.** Providing accounting information to the Auditor General, Central Bank of Sri Lanka, IMF, ADB and other similar institutions.
- 5.** Preparation of Financial Statements of the Government annually as per the statutory requirements.
- 6.** Providing necessary assistance for smooth functioning of the Government Payroll System.
- 7.** Monitoring of Government officers Advance “B” accounts, Deposit accounts and other main ledger accounts.
- 8.** Maintenance of Advance account for making payments to pensioners who worked for foreign Governments.
- 9.** Issuance of Guarantee Certificates to the Government Officers in terms of the responsibilities assigned under section 2(c) of the Chapter 612 of the Public Service Mutual Guarantee Association (PSMGA) Ordinance and the Financial Regulation Number from 880 to 893.
- 10.** Compilation of Government Financial Statistics as per the GFSM 2014.
- 11.** Maintenance and coordination of Crown Agent Account on behalf of Sri Lanka Government.

1.4 Main Divisions of the Department

1. Accounting Information System Division
 - 1.1. NEW Computerized Integrated Government Accounting System
(New CIGAS)
 - 1.2. Integrated Treasury Management Information System (ITMIS) and Support Services
2. Financial Reporting and Accounting Policy Division
 - 2.1. Financial Reporting
 - 2.2. Accounting Policy
3. Payroll and Main Ledgers Division
 - 3.1. Finance and Payroll
 - 3.2. Monitoring of Ledgers and Special Accounts
4. Financial Information Analysis Division
 - 4.1. GFS and Assets Accounting
 - 4.2. Administration

1.5 Organization Structure



Chapter 02 – Progress and the Future Outlook

New Computerized Integrated Government Accounting System (NEW CIGAS)

The New Computerized Integrated Government Accounting System (NEW CIGAS) which is an in-house developed application software, was further developed to improve the quality of the financial reporting and maintain its efficiency and quality in 2023. Accordingly, the system had been maintained and updated by the continuous development of NEW CIGAS accounting system in line with new requirements and user feedback and, steps were taken to maintain an accurate accounting information system by correcting problems and shortcomings identified in NEW CIGAS program.

The NEW CIGAS web Interface called ‘NEW CIGAS web App’ was further developed to integrate the summaries of Accounts and reports to the stakeholders. It was made possible in the year 2023 to upload the opening balances and purchases of assets online for Expenditure Units by uploading the Central Government Asset Networks to the Clients, in a way that facilitates the Treasury to check the assets of each unit of expenditure separately.

To ensure the smooth functioning of the updated NEW CIGAS program, awareness, and training programs were conducted for NEW CIGAS program and asset reporting while user support was continuously provided through the helpdesk team of the system. Since 2023, facilitated for the Head Offices to have access to determine the total value of assets by appending the monthly sub-office asset file before month-end or year-end.

Training sessions were conducted for Central Government officials of the Ministry of Justice, Prison Affairs and Constitutional Reforms, the Ministry of Education, the Survey Department, and the Department of Posts.

The new system introduced for the deductions of the National Insurance Trust Fund's (NITF) Agrahara Insurance Scheme through the Interbank Payment System (SLIPS) was also further developed in 2023. This system allows contributors' remittances to be transferred through SLIPS exchange instead of through checks. Through the implementation of SLIPS, deductions are credited to NITF on the salary date itself, while enabling a reduction in the time and cost of printing and banking checks as well as the time and cost of exchange of correspondence.

Besides, details of contributors can be entered into NITF system under this new system. The program has been developed to eliminate the need for manual preparation of contributors' details as the data on contributors' details can be extracted from the payroll system through NEW CIGAS and each spending unit can create the file for uploading those details to the NITF system.

Integrated Treasury Management Information System (ITMIS)

Treasury Integrated Management Information System Training activities were successfully conducted in 36 ministries and departments of the central government, out of which the implementation of this program in 23 institutions was a major activity carried out in this year. Thereby the Department of State Accounts was able to successfully fulfill the goals set by IMF which was a great achievement in the year 2023.

4,939 users representing 734 spending units including Special Spending Units, Ministries, and Departments have been processing their daily transactions in ITMIS successfully. Based on the payment vouchers entered into the system by those institutions on a daily basis, the cash requirement is being determined and the cash (Imprest) is being released by the Department of Treasury Operations. Therefore, 734 expenditure units currently working on live operation with ITMIS, do not require to maintain unnecessary excess cash in their bank accounts. As a result, the financial and opportunity cost could be reduced.

Nearly 5000 users have been using the system due to continuous support services of the staff of the Department of State Accounts for smooth functioning of the ITMIS.

Slowness of ITMIS was identified as the major obstacle in the previous years and necessary measures were taken to rectify the issue at the end of the year so that the system is functioning smoothly. This issue was rectified with the continuous support of staff of the Department of State Accounts, FREEBALANCE (Application Service Provider) and N-able (Pvt) Limited (Infrastructure Service Provider).

Financial Reporting

The guidelines required for the close of accounts at the end of the financial year and the guidelines for the preparation of financial statements for the year 2023 were issued on due dates. Necessary changes were also made in the formats related to the year 2023 to make the preparation of financial statements easier and clearer for the reporting entities.

The audit reports of the Government Ministries, Departments and District Secretaries of the last few years were analyzed and the issues that led to the qualified audit opinion were identified and a guideline was issued to address the issues that should be given special attention in the preparation of financial statements.

Necessary instructions were provided to all Ministries, Departments, Special Spending Units and District Secretariats on preparation of financial statements, reporting of nonfinancial assets and close of the accounts at the end of the year and a training programme was also conducted in this regard.

Government Payroll System (GPS)

The Ministries, Departments and other Government Agencies were provided assistance in resolving the issues and errors arising in the payroll processing by the staff of the Department of State Accounts. In addition, the latest version of GPS (Updated Version 7.1) was issued to all spending units and copies of the latest version were issued to 615 institutions during the year. Further, the copies of the new version of the GPS software were issued to 60 institutions for installation due to changes in names of Ministries, Departments and formation of new Ministries.

Compile Government Finance Information according to the Government Finance Statistics Manual of 2014

IMF Technical Assistance Mission was conducted with participation of the officials of the Ministry of Finance and the Central Bank Sri Lanka by a GFS Advisor of IMF from 23rd to 27th January 2023. During the training session, reporting requirements according to Memorandum of Understanding (MOU) between IMF and MOF were discussed.

Comments were prepared for the draft TA Mission report provided by GFS Advisor and agreement of GFS Coordinating Committee (CC) was obtained for the comments by conducting a GFS CC meeting. Final Report of the program was also submitted by the advisor at the end of the year and comments were provided for the points included in the report.

GFS for Budgetary Central Government was compiled for the year 2022 as per GFSM 2014 and reconciliation of the statistics with the compiled GFS as per GFSM 1986 has been commenced during the year. Preparation of manual of GFS compilation process has also been initiated during the year.

GFS compilation of Provincial Councils was prepared for the year 2022 and financial information of Colombo, Sri Jayewardenepura Kotte, Moratuwa, Dehiwala-Mount Lavinia and Kaduwela Municipal Councils for the year 2022 was entered in to MS Excel Template for GFS compilation.

Assistance of valuation and accounting of lands and buildings owned by the Central Government

Copies of 713 valuation reports of lands and buildings belonging to the Government Ministries and Departments were submitted by the Department of Valuation during the year. The Ministries and the Departments were provided guidance and coordinated in valuing and accounting of lands and buildings.

Accordingly, a progress has been achieved in this process and 1,537 billion rupees worth of lands and buildings were assessed and accounted during the year.

Further, 91 Government Ministries and Departments were invited in coordination with the Department of Valuation, to discuss the problems and progress related to valuation and accounting of lands and buildings and it was decided to take follow up actions continuously. It is expected to coordinate and take follow up actions continuously for the rest of the institutions too.

Maintaining Crown Agent Account for purchasing of Government Institutions

For the purpose of medical supply for the Medical Supply Division of the Ministry of Health through Crown Agents, this Department facilitates to open indent and make payments. During the year, 17 indents were opened on behalf of the Ministry of Health and the total indent value of Rs.339,671,892.18 was paid to Crown Agents by this Department.

Participating in the Parliamentary Public Accounts Committee and Coordinating related activities

During the year, 61 Public Accounts Committee (COPA) meetings were held and the staff officers of the Department participated all the meetings. They have provided professional advice and guidance to resolve the issues raised in the meetings. In addition, the requested accounting reports and information of financial performance were prepared and submitted with regard to preparation of Treasury reports to be submitted to COPA.

Prepare reports by consolidating the monthly financial information of the Provincial Councils.

Arrangements have been made to obtain the revenue and expenditure information of the Provincial Councils within the specified dates and the information has been included in the Financial Statements.

Advance “B” Account

Arrangements were made to provide necessary technical assistance for reconciliation and settlement of balance differences in Public Officers’ Advance “B” Accounts of Ministries and Departments. According to the age analysis of outstanding un-settle balances in Public Officers Advance “B” Accounts of Ministries and Departments, necessary guidance have been issued including the relevant circular provisions requesting the progress of the actions taken to settle outstanding balances during the year.

With the request of Department of Public Finance, letters were sent to hundred and one institutions with regard to outstanding loan balances of more than five years in the Public officers Advance “B” Accounts and the collected information was submitted to the Department of Public Finance.

The forms introduced by the State Accounts Guideline No: 04/2020 has been amended by the State Accounts Guideline No: 03/2023 to improve the quality of information provided by the Public Officers’ Advance “B” Account in accordance with the F.R. 506(D).

Instructions have been given to the institutions, which are unable to maintain the limits approved by the Appropriation Act, to take necessary actions for amending the approved limits in terms of 503 (2).

General Deposit Account

The Department of State Accounts is taking actions to obtain the General Deposit Account Reconciliation Statements and Age Analysis Reports from Ministries, Departments and other Institutions. In this regard, the Department of State Accounts have received 152 reports out of 172 reports. And also, out of remaining 20 account reports 18 accounts with zero balance and an account under category 6000/6 (fund account) and the other for newly established entity.

Balances of general deposit accounts were reconciled with treasury books and follow up actions were taken with regard to unreconciled balances. Reconciliations of 152 reports have been completed and instructions have been given in respect of unreconciled balances.

Actions were taken to open 31 new general deposit accounts as per the requests made by the institutions during the year. In addition, 103 non operative General Deposit Accounts were inactivated during the year.

Advance Accounts on behalf of Other Governments

Advance Account on behalf of other Governments has been maintained for pensioners and widows living in Sri Lanka who had served in foreign countries (Singapore, Malaysia and the United Kingdom) and receive pensions from those Governments.

Pension was paid to one pensioner and four widows of British Government, two widows of Malaysian Government and one widow of Singapore Government under this advance account during the year.

During the year, an amount of Rs.1,068,520 has been paid as pensions under this advance account and action has been taken to reimburse Rs.1,095,983 including all outstanding which were not reimbursed in the year 2022. Reimbursement is being made within two months by the Foreign Governments after submitting documents, hence the balance of Rs.166,103 due on 31.12.2023 will be reimbursed by February 2024.

Miscellaneous Advance Account

Advances to Ministries and Departments for Expenditure on urgent and unexpected needs and loss of money reported by Ministries and Departments as per F.R.106 are being provided through a Treasury Miscellaneous Advance Account.

Out of the advances made in the previous years through this advance account, the balance due on 01.01.2023 was Rs.135,878,343. Actions were taken to recover Rs.5,238,735 during the year and an advance of Rs.1,135,134 has been granted to the District Secretary, Hambantota to cover the loss incurred due to the theft of money at Ambalantota Divisional Secretariat on 26.09.2023.

Treasury Authorized Advance Accounts

At the beginning of 2023, there were 03 inactive Treasury Authorized Advance Accounts with total credit balance of Rs.18,066,466 and 10 accounts with total debit balance of Rs.1,293,558,463.

According to F.R.518, the responsibility of the closure of inactive advance accounts is vested with the relevant institution. The required information is being provided in soft copies and hard copies and the guidance is being given to the relevant institution to close the account.

Accordingly, during the year, six inactive advance accounts with a total credit balance of Rs. 18,066,466 and a total debit balance of Rs. 52,111 were settled.

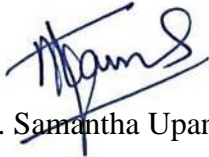
Instruction and information have been given to the Ministry of Health and the Department of Agriculture to settle six unsettled accounts with a debit balance of Rs.1,293,043,129.

Public Service Mutual Guarantee Association

The Public Service Mutual Guarantee Association (PSMGA), established by the Extraordinary Gazette Notification No. 9773 dated 24th September 1947, is maintained as per the requirement set out in the Financial Regulations number from 880-893 and Public Officers (Security) Ordinance Chapter 612.

During the year, 178 applications have been received and approved by the Board of Management, Subsequently, the membership was granted for the applicants. Membership fees of Rs.255,750 were collected.

In addition, the database of membership information such as membership recruitment, membership subscription receipts and subscription refunds has been maintained and updated.



W.A. Samantha Upananda

Director General

Department of State Accounts

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2023

3.1 Statement of Financial Performance

		ACA - F	
Statement of Financial Performance for the period ended 31st December 2023			
Revised Budget Allocations 2023	Note	Actual	
		2023 Rs.	2022 Rs.
Rs.			
-	Revenue Receipts	-	-
-	Income Tax	-	-
-	Taxes on Domestic Goods & Services	-	-
-	Taxes on International Trade	-	-
-	Non Tax Revenue & Others	-	-
-	Total Revenue Receipts (A)	-	-
-	Non Revenue Receipts	-	-
-	Treasury Imprests	471,277,000	488,533,000
-	Deposits	536,663	49,875
-	Advance Accounts	12,323,102	13,347,403
-	Other Main Ledger Receipts	25,862	110,586
-	Total Non Revenue Receipts (B)	484,162,627	502,040,864
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	484,162,627	502,040,864
-	Remittance to the Treasury (D)	2,455	9,139,760
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	484,160,173	492,901,104
-	Less: Expenditure		
-	Recurrent Expenditure		
87,700,844	Wages, Salaries & Other Employment Benefits	78,368,062	62,832,229
25,849,156	Other Goods & Services	23,841,314	18,939,641
1,350,000	Subsidies, Grants and Transfers	1,339,647	1,508,277
-	Interest Payments	-	-
-	Other Recurrent Expenditure	-	-
114,900,000	Total Recurrent Expenditure (F)	103,549,023	83,280,147
	Capital Expenditure		
842,500	Rehabilitation & Improvement of Capital Assets	757,584	567,941
200,000	Acquisition of Capital Assets	88,125	916,060
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
2,357,500	Capacity Building	872,947	226,250
27,000,000	Other Capital Expenditure	-	2,100,576
30,400,000	Total Capital Expenditure (G)	1,718,656	3,810,827
	Deposit Payments	769,076	70,543
	Advance Payments	9,018,621	6,654,609
	Other Main Ledger Payments	362,923,057	369,408,548
	Total Main Ledger Expenditure (H)	372,710,754	376,133,700
	Total Expenditure I = (F+G+H)	477,978,433	463,224,674
145,300,000	Balance as at 31st December J = (E-I)	6,181,740	29,676,430
	Balance as per the Imprest Adjustment Statement	6,181,740	29,676,430
	Imprest Balance as at 31st December	6,181,740	29,676,430

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H.D.H.C. Wijetunge
Deputy Director
Department of State Accounts
General Treasury
Colombo 01

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2023

	Note	Actual	
		2023 Rs	2022 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	39,850,459	39,536,984
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	144,650,296	147,954,777
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		184,500,755	187,491,761
<u>Net Assets / Equity</u>			
Net Worth to Treasury		144,394,711	147,466,779
Property, Plant & Equipment Reserve		39,850,459	39,536,984
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	255,585	487,998
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		184,500,755	187,491,761


Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 87 to 105 and Annexures to accounts presented in pages from 106 to 112 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.


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Chief Accounting Officer

Name : K.M. Mahinda Siriwardena
Designation : Secretary,
Ministry of Finance
Date : 22.02.2024

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


.....
Accounting Officer

Name : W.A.S. Upananda
Designation : Director
General

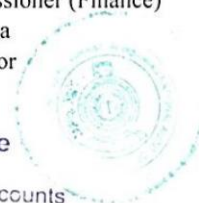
Date : 22.02.2024

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W.A. Samantha Upananda
Director General
Department of State Accounts
General Treasury
Colombo 01


.....

Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name : H.D.H.C. Wijetunge
Designation: Deputy Director
Date : 22.02.2024

H.D.H.C. Wijetunge
Deputy Director
Department of State Accounts
General Treasury
Colombo 01



3.4 Statement of Cash Flows

ACA-C

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

	Actual	
	2023 Rs.	2022 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	3,591,708	4,379,419
Imprest Received	471,277,000	488,533,000
Other Main Ledger Receipts	25,862	110,586
Recoveries from Advance	6,531,917	5,501,643
Deposit Received	536,663	49,875
Total Cash generated from Operations (A)	481,963,150	498,574,523
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	101,750,001	81,221,905
Subsidies & Transfer Payments	1,339,647	1,508,277
Expenditure incurred on behalf of Other Heads	5,966,728	27,998,313
Other Main Ledger Payments	362,923,057	369,408,548
Imprest Settlement to Treasury	2,455	9,139,760
Advance Payments	7,493,531	5,416,350
Deposit Payments	769,076	70,543
Total Cash disbursed for Operations (B)	480,244,494	494,763,696
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	1,718,656	3,810,827
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Expenditure	1,718,656	3,810,827
Total Cash disbursed for Investing Activities (E)	1,718,656	3,810,827
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(1,718,656)	(3,810,827)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

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H.D.H.C. Wijetunge
Deputy Director
Department of State Accounts
General Treasury
Colomb

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 2023.

2) **Basis of Measurement**

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

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

3) **Recognition of Revenue**

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

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

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

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

5) **Property, Plant and Equipment Reserve**

This reserve account is the corresponding account of Property Plant and Equipment.

6) **Cash and Cash Equivalents**

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

7) **Other Main Ledger Receipts**

- I Accounting for Exchange Gain to Account 8029 which are incurred on the Reimbursement of Other Governments' Pension Payments under Approved Advance Account.

= 25,862


H.D.H.C. Wijetunge
Deputy Director
Department of State Accounts
General Treasury
Colombo 01



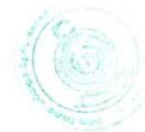
8) **Other Main Ledger Payments**

I	Payments accounted for Public Service Mutual Guarantee Society Account (8013) through account summary 250 :	=	1,603,428
II	Accounting for Exchange Loss to Account 8029 which are incurred on the Reimbursement of Other Governments' Pension Payments under Approved Advance Account :	=	33,181
III	Total amount debited to account 8028 through monthly account summary 250 relating to remittances to Crown Agents :	=	361,286,448
			<u>362,923,057</u>

- * In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in to the Financial Statements with approval of Department of State Accounts and the disclosure required for those specific transactions may be included under "Reporting Basis".
- * Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.



H.D.H.C. Wijetunge
Deputy Director
Department of State Accounts
General Treasury
Colombo 01



3.6 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Rs.	Final Rs.	Amount (Rs.)	as a % of Final Revenue Estimate
Not Applicable					

3.7 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
	Original Rs.	Final Rs.		
Recurrent	114,900,000	114,900,000	103,549,023	90.12%
Capital	30,400,000	30,400,000	1,718,655	5.65%

3.8 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

Serial No.	Allocation Received from Which Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
			Original Rs.	Final Rs.		
01	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	-	-	-	-	-

3.9 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023 Rs.	Balance as per financial Position Report as at 31.12.2023 Rs.	Yet to be Accounted Rs.	Reporting Progress as a %
9151	Building and Structures	-			
9152	Machinery and Equipment	39,850,459.15	39,850,459.15		
9153	Land	-			
9154	Intangible Assets	-			
9155	Biological Assets	-			
9160	Work in Progress	-			
9180	Lease Assets	-			

3.10 Auditor General's Report



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. }
My No. }

විපීඩී/එ/ඩීඑස්එ/එස්එ/2023/02

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

2024 මැයි 29 දින

ගණන්දීමේ නිලධාරී

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව

ශීර්ෂය 250 - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 250 - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී 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.

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ .

1.2 මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම, වියදම, වත්කම 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 පදනම 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, වෙනනාන්විත මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ ඟුරීමෙන් 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 වැරදි විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.5 වෙනත් තෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1) (ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

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

2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

පහත සඳහන් කරුණු නිරීක්ෂණය විය.

- (අ) පුනරාවර්තන වැය විෂයයන් 5 ක් සහ මූලධන වැය විෂයයන් 4 ක් සඳහා අධි ප්‍රතිපාදන සලසා ගැනීම හේතුවෙන් 2023 දෙසැම්බර් 31 දිනට එකතුව රු.40,032,321 ක ප්‍රතිපාදන ඉතිරි වී තිබුණු අතර, එය එක් එක් වැය විෂයයන්ගේ ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 20 සිට සියයට 100 දක්වා වූ පරාසයක විය.
- (ආ) සමාලෝචිත වර්ෂය සඳහා වූ මූලික වියදම් ඇස්තමේන්තුව හා සංශෝධිත වියදම් ඇස්තමේන්තුව අතර විචලතාව මූලික වියදම් ඇස්තමේන්තුවට සාපේක්ෂව සියයට 37 ක සිට සියයට 151 ක පරාසයක් තුළ වෙනස් වී තිබුණි.

2.2 අත්තිකාරම් ගිණුම්

2.2.1 විවිධ අත්තිකාරම් ගිණුම්

2023 දෙසැම්බර් 31 දිනට රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ විවිධ අත්තිකාරම් ගිණුමේ (25003) හිඟ ශේෂය රු.131,774,742 ක් විය. මේ සම්බන්ධයෙන් පහත නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) 2023 දෙසැම්බර් 31 දිනට විවිධ අත්තිකාරම් ගිණුමේ හිඟ ශේෂය තුළ වර්ෂ 05 ට වැඩි රු.124,317,823 ක අත්තිකාරම් ශේෂයක් පැවති අතර එම ශේෂයෙන් සියයට 88 ක් පොළොන්නරුව, අනුරාධපුර සහ අම්පාර දිස්ත්‍රික් ලේකම් කාර්යාලවලින් අයවිය යුතුව පැවතුණි. එම හිඟ අත්තිකාරම් වටිනාකම් සමාලෝචිත වර්ෂයේදී ද අයකර ගැනීමට දෙපාර්තමේන්තුව අපොහොසත් වී තිබුණි.
- (ආ) අනුරාධපුර ශික්ෂණ රෝහලේ 2019 මාර්තු 02 දින සිදු වූ මුදල් සොරකම හේතුවෙන් සිදුවී ඇති පාඩුව පියවා ගැනීම සඳහා මු.රෙ.106 ප්‍රකාරව නිදහස් කර ඇති රු.6,321,785 ක අත්තිකාරම් මුදල වසර 03 කට වැඩි කාලයක් ගත වුවද, විගණන දිනය වන විටත් නිරවුල් කරගෙන නොතිබුණි.
- (ඇ) කොළඹ දන්තායතනයේ 2002 දෙසැම්බර් 02 දින සිදුවූ වැටුප් මංකොල්ලයට අදාළව ගොනු කර තිබූ නඩුව 2022 ජූලි 26 දින C 3 අක්ෂරගත කර ඇති බව මාලිගාකන්ද මහේස්ත්‍රාත් අධිකරණය සෞඛ්‍ය අමාත්‍යාංශය වෙත දැනුම් ද ඇති අතර, සෞඛ්‍ය අමාත්‍යාංශය මගින් මෙම මුදල කපා හැරීම සඳහා 2022 සැප්තැම්බර් 23 දින පොදු



285 අයදුම්පත් ඉදිරිපත් කර ඇතත්, මෙම මුදල් කපා හැරීමට හෝ වෙනත් ක්‍රියාමාර්ගයකට එළඹීම සඳහා විගණන දිනය වන විටත් කටයුතු සිදු කර නොතිබුණි.

2.3 බැරකම් හා බැඳීම්වලට එළඹීම

සමාලෝචිත වර්ෂයට අදාළව 2024 වර්ෂයේ ජනවාරි, පෙබරවාරි හා මාර්තු මාසවල ගෙවා තිබුණු එකතුව රු.65,266 ක් වූ බැරකම් හා බැඳීම්, මූල්‍ය ප්‍රකාශනවල බැරකම් හා බැඳීම් ප්‍රකාශයේ සටහන් වී නොතිබුණි.

2.4 මූල්‍ය නොවන වත්කම්

2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනයේ ආයෝජන ක්‍රියාකාරකම්වලින් ජනනය වූ මුදල් ප්‍රවාහයන් යටතේ මූලධන වියදම් ලෙස රු.1,718,656 ක වටිනාකමක් දක්වා තිබුණද, සමාලෝචිත වර්ෂය සඳහා එම වටිනාකම රු.88,125 ක් වීම හේතුවෙන් ආයෝජන ක්‍රියාකාරකම්වලින් ජනනය වූ ශුද්ධ මුදල් ප්‍රවාහය රු.1,630,531 කින් වැඩියෙන් දක්වා තිබුණි. මෙම වැඩියෙන් දක්වා තිබීම තුළ මූලධන වත්කම් පුනරුත්ථාපනය හා වැඩිදියුණු කිරීමේ වියදම් හා හැකියා වර්ධන වියදම් ඇතුළත් වී තිබුණු බව වැඩිදුරටත් නිරීක්ෂණය විය.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

පහත සඳහන් කරුණු නිරීක්ෂණය විය.

(අ) භාණ්ඩාගාර මෙහෙයුම් කටයුතු ස්වයංක්‍රීය කිරීම සඳහා ඒකාබද්ධ මෘදුකාංග පද්ධතියක් මුදල් හා ක්‍රමසම්පාදන අමාත්‍යාංශය සඳහා ඒකාබද්ධ භාණ්ඩාගාර කළමනාකරණ තොරතුරු පද්ධතියකු (ITMIS) හඳුන්වා දීම 2010 වර්ෂයේදී ආරම්භ කර තිබුණු අතර, ඒ වෙනුවෙන් සමස්ත ආයෝජනයේ ඇස්තමේන්තුගත පිරිවැය රු.මිලියන 7,920 කට සමාන ඇ.ඩො. මිලියන 60 ක් වී තිබුණි. 2023 දෙසැම්බර් 31 දින වන විට ආසන්න වශයෙන් වසර 13 ක කාලයක් ගත වී තිබූ අතර, විගණනයට ලද තොරතුරු මත රු.මිලියන 5,647 ක වියදමක් දරා තිබුණද, මෙම පද්ධතිය ක්‍රියාත්මක කිරීමට අපේක්ෂා කරන ලද මූලික ප්‍රධාන ක්‍රියාකාරකම් ක්ෂේත්‍ර 13 සම්පූර්ණ වශයෙන් සංවර්ධනය කර ක්‍රියාත්මක කරන තත්ත්වයකට පත් වී නොතිබුණි. කෙසේ වුවද විගණනයට ඉදිරිපත් කරන ලද තොරතුරු අනුව 2023 දෙසැම්බර් 31 දින වන විට ITMIS පද්ධතිය සම්බන්ධයෙන් එළඹී ගිවිසුම් අනුව 2023



දෙසැම්බර් 31 දිනට රු.43,887,382ක් හා ඇ.ඩො. 989,103 ක මුදලක්ද සේවා සපයන ආයතන වෙත තවදුරටත් ගෙවිය යුතුව පැවතුණු බව නිරීක්ෂණය විය.

- (ආ) තවද, මෙම ITMIS පද්ධතිය ආරම්භයේ සිට ඒ තුළ ක්‍රියාත්මක කිරීමට අපේක්ෂිතව පැවතුණ, වැටුප් කළමනාකරණ ක්‍රියාකාරකම් ක්ෂේත්‍රය ස්ථාපනය කර ක්‍රියාත්මක කිරීමකින් තොරව 2016 වර්ෂයේදී e-Payroll නැමති වෙනත් වැටුප් කළමනාකරණ පද්ධතියක් මුදල් අමාත්‍යාංශයට පමණක් හඳුන්වා දී තිබූ අතර, ඒ වෙනුවෙන් 2023 දෙසැම්බර් 31 දින වන විට රු.5,704,871 ක වියදමක් ද දරා තිබුණි.
- (ඇ) 2023 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය ප්‍රකාශන අනුව, මධ්‍යම රජයේ, රාජ්‍ය නිලධාරීන්ගේ අත්තිකාරම් (8493) ශේෂය රු.මිලියන 30,720 ක් වුවද, විගණනය වෙත ඉදිරිපත් කරන ලද කාල විශ්ලේෂණය අනුව එම ශේෂය රු. මිලියන 30,516 ක් විය. ඒ අනුව රු. මිලියන 204 ක වෙනසක් නිරීක්ෂණය විය.
- (ඈ) 2023 දෙසැම්බර් 31 දිනට ඉදිරිපත් කරන ලද රජයේ නිලධාරීන්ගේ අත්තිකාරම් (8493) කාල විශ්ලේෂණය අනුව, පළාත් සභාවල ආයතන වලට මාරු වී ගිය නිලධාරීන්, සංස්ථා, මණ්ඩල සහ පළාත් සභා සඳහා ස්ථිර වශයෙන් මුදා හැර ඇති නිලධාරීන්, මිය ගිය නිලධාරීන්, විශ්‍රාම ගිය නිලධාරීන්, වැඩ තහනම් කරන ලද නිලධාරීන්, සේවය හැර ගිය/ අවසන් කළ නිලධාරීන්, ද්විතීය පදනම මත සේවයේ යොදවා ඇති, විදේශගත /දේශීය නිවාඩු සහ වෙනත් යන වර්ග යටතේ වන නිලධාරීන්ගෙන් අයවිය යුතු වසර 5 ත් 10 ත් අතර ශේෂය රු 112,939,218 ක් වූ අතර, වසර 10 කට වැඩි එසේ අයවිය යුතු ශේෂය රු.277,066,082 ක් වී තිබුණි.

4. මානව සම්පත් කළමනාකරණය

4.1 අනුයුක්ත කාර්ය මණ්ඩලය, තත්‍ය කාර්ය මණ්ඩලය හා පුද්ගල පඩිනඩි සඳහා වියදම

2023 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ පැවති පුරප්පාඩු 44 ක් අතරින් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 12 ක් ද, තෘතීය මට්ටමේ පුරප්පාඩු 02 ක් ද, ද්විතීයික මට්ටමේ තනතුරු 27 ක් හා ප්‍රාථමික මට්ටමේ තනතුරු 03 ක් පුරප්පාඩුව පැවතුණි. අදාළ තනතුරු පිරවීමට හෝ කාර්යමණ්ඩල විශ්ලේෂණයක් සිදු කර අනවශ්‍ය තනතුරු යටපත් කිරීමට හෝ සමාලෝචිත වර්ෂයේදී දෙපාර්තමේන්තුව කටයුතු කර නොතිබුණි.

බී.එම්.පී.ප්‍රසාන්ත
 ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
 විගණකාධිපති වෙනුවට

Chapter 04 – Performance Indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
<i>Accounting Information System Division</i>			
Entry of accounting records into NEW CIGAS and ITMIS accounting systems until November 2023. Collection of the Year 2022 December monthly summary of accounts and uploading into the NEW CIGAS and ITMIS	√		
Collection of Monthly Summaries in the Year 2023 and uploading into the New CIGAS and ITMIS.	√		
Providing national accounts information to the Central Bank of Sri Lanka, the Department of Census and Statistics, and other organizations/ individuals.	√		
Providing past account information to relevant parties as required	√		
Planning the inclusion of government agencies into the system as appropriate to the current pandemic situation and establishing necessary access to positively access the system in the staff of those institutions.	√		
Assignment of tasks and duties among officers of institutions which are added to the system monthly, evaluation of physical and human resources of those institutions.	√		
Organizing monthly training programs, supervising the training programs, and making necessary coordination		√	
Understand, resolve, and coordinate problems of establishing systems within organizations.	√		
Close monitoring during the first month of introducing to the system and from the second month onwards, allowing them to work independently in the system, the necessary coordination and guidance	√		
Providing necessary guidelines monthly for comparing transactions of the institutions.	√		
Continuous development of the NEW CIGAS accounting system according to new requirements and user feedback	√		
Assist users in avoiding errors in data entry and obtaining error-free summaries.	√		
The system was updated for will not allow to exceed the budget limit in coordination with the Department of National Budget and Department of Treasury Operations.	√		
To assist users in avoiding errors in any unusual transactions during the year.	√		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Conduct awareness and training programs on NEW CIGAS program to new users to ensure error free reporting and smooth operations.		√	
Maintain a support group for New CIGAS users	√		
Further development of the New CIGAS interface for integrating New CIGAS summary and reporting to stakeholders (Ministries, Departments and Central Bank of Sri Lanka).	√		
Development of the combined accounting system to bring to the same level as the accounting system of Provincial Councils	√		
<i>Financial Reporting and Accounting Policy Division</i>			
Monthly updating annual budgetary allocation based on F.R. 66 transfers and additional allocation	√		
Reconciliation and monitoring of expenditure and revenue information of Ministries/Departments/Special Spending Units	√		
Opening and maintaining of main Ledger Accounts	√		
Rectify accounting deficiencies/discrepancies in financial reporting data & provide necessary guidance to correct them	√		
Upload revenue, expenditure and main ledger account details of spending agencies to NEW CIGAS system.	√		
Compilation & submission of Annual Financial Statements of the Government to the Auditor General	√		
Submission of answers for the Audit Queries raised by Auditor General regarding Annual Financial Statements of the Government.	√		
Provision of Audited Financial Statements of the Government and Auditor General's opinion to be included in Annual Report of the Ministry of Finance.	√		
Analysis of Audited Annual Financial Statements of spending agencies	√		
Formulate & issue policies, guidelines, circulars in order to improve financial reporting standards of the country.	√		
Provide required instructions and clarifications for accounting issues raised by Ministries/Department	√		
Periodically reconcile and make necessary adjustments to ensure that non-financial assets are properly accounted.	√		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Introduction and maintenance of interim accounting methodology by making necessary revisions to Sri Lanka Public Sector Accounting Standards under the programme of transition from modified cash basis to full accrual basis accounting	-		
Preparation of Financial Statements of the Government in accordance with the drafted interim accounting framework.	-		
<i>Payroll and Main Ledgers Division</i>			
Operating of Treasury Miscellaneous Advance accounts & advance payment for on behalf of other governments.	√		
Preparation of Annual Reconciliation Statements of Advance Accounts	√		
Arrangements for closure of inactive advance accounts	√		
Issuance of surety certificates.	√		
Collecting of Outstanding membership fees	√		
Obtaining the deposit account reconciliation statements and Age analysis reports from Ministries, Departments, and other institutions to the State Accounts Department	√		
Reconciliation of deposit account balances with treasury books and follow-up unreconciled balances	√		
Opening new deposit accounts	√		
Inactive old deposit accounts at the request of relevant Ministries /Departments & other Institutions	√		
Collection of the advance “B” annual reconciliation statements prepared by the relevant institutions to the Department of State Accounts	√		
Comparing the advance “B” annual reconciliation reports with the treasury books and following up if there is any difference	√		
Ensuring that the Advance “B” loan balances are settle in case of amendments of Ministries	√		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Closing inactive Advance “B” accounts and providing necessary guidance and technical advice for accounting errors and issues.	√		
<i>Financial Information Analysis</i>			
Assist in valuation and accounting of land and buildings owned by Central Government	√		
* Drafted Operations Manual for GFS			√
* Compilation of GFS as per GFSM 2014 for Budgetary Central Government were for the year 2022 as a trial run before going live.	√		
* Reconciliation of GFS compiled as per GFSM 2014 for Budgetary Central Government with GFS as per GFSM 1986			√
* Compilation of GFS of 9 Provincial Councils for 2022.	√		
* Entering Financial information of Colombo, Dehiwala - Mount Lavinia, Moratuwa, Kaduwela and Sri Jayewardenepura Kotte Municipal Councils for 2022 in to MS Excel Template for GFS compilation	√		
Maintaining Crown Agent Accounts for purchasing in Government Institutions	√		
Participating in the Committee on Public Accounts and coordinating related activities	√		
Prepare reports by consolidating the monthly financial information of the Provincial Councils.	√		
* Planned activities for the year 2023 was revised according to recommendations given at the Technical Assistance Mission conducted by the South Asian Regional Training and Technical Assistance Center of IMF in January 2023 and these activities were performed.			
<i>Accounts Division</i>			
Preparation of Annual Procurement Plan 2024.	√		
Preparation of final financial statement related to the year 2022 and advance “B” account of Government Officials.	√		
Preparation of annual expenditure estimates for the year 2024.	√		
Preparation of Monthly Salaries.	√		
Submission of Monthly Account Summaries.	√		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Prepare monthly bank reconciliations.	√		
Reply of Audit queries.	√		
Close of Accounts – 2023.	√		
Daily transaction reporting through ITMIS.	√		
Conduct of Annual Board of Survey 2022.	√		
<i>Administration Division</i>			
Develop a Simple, Resource sharing, Efficient, Accurate and Disciplined Culture in the Institute.	√		
Building and sharing practice knowledge, developing general administration and processes.	√		
Preparation of Performance Report 2022.	√		
Preparation of Annual Action Plan – 2024.	√		
Approval of salary increments, loans and leave.	√		
Update personal files of the staff.	√		
Vehicle management, insurance, revenue licensing, servicing and maintenance.	√		

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%
Strengthen the means of implementation and revitalize the global Partnership for Sustainable Development	<ul style="list-style-type: none"> • Data monitoring and Accountability • Policy and institutional coherence 	<ul style="list-style-type: none"> • Number of institutions implementation the available Programmes • Achievement level of implementation • Accuracy of Government Revenue and Expenditure 			√

5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

Generating the Monthly Reports, Quarterly Reports, Annual Reports and reports on various payments on due dates is a 100% achievement of Sustainable Development Goals (SDG) by implementing and monitoring of ITMIS, CIGAS, GPS and other data bases maintained under the Department of State Accounts.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Actual Cadre	Vacancies / (Excess)
Senior	26	14	12
Territory	04	02	02
Secondary	90	63	27
Primary	13	10	03

The approved staff of the Institute is 133 and the permanent staff is 89. These vacant posts are as follows;

Additional Director General – SLAcS Special Grade	01
Director - SLAcS Grade I	01
Assistant/ Deputy Director – SLAcS	09
Assistant/ Deputy Director – SLAS	01
IT Officer	02
Development Officer	08
Management Service Officer	18
IT Assistant	01
KKS	02
Driver	01

6.2 The shortage or excess in human resources has affected to the performance of the institute.

The shortage of the above mentioned staff has affected the performance of the Department of the State Accounts.

Especially due to the shortage of the Assistant/Deputy Directors and the IT officers, the performance of the activities related to the CIGAS system, the ITMIS system and in the section of Financial Reporting have been affected such as delay in completing the performance targets, delay in developing system requirements, delay in clarifying queries of the system users.

6.3 Human Resource Development

According to the training plan and the amount of provision allocated for training programs for the year 2023, the officers of the Department directed for the following training programs were conducted during the year.

Ser No	Training Program	Date	Training period	Number of staff who participated
01	Productivity training program	29.04.2023	07 Hours	79
02	Mental Health Training Program	22.07.2023	07 Hours	81
03	Training program on law abiding public service	21.10.2023	05 Hours	65
04	Training Program on Rights and Privileges of Government Officials	16.12.2023	07 Hours	63

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)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Complied		
1.6	Others	-		
2	Maintenance of books and registers (F.R.445)			
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 updated	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (NEW CIGAS) are prepared and submitted to the General 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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA- N20) has been maintained and update	Complied		
03	Delegation of functions for financial control (F.R. 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	Complied		
4.4	The annual estimate has been prepared and submitted to the Department of National Budget on due date	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
4.5	The annual cash flow has been submitted to the Department of Treasury Operations 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 Department of Management Audit 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 Regulations 134(3)	Complied		
7	Audit and Management Committees			
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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
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 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 F.R. 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due dates	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 updated	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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	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 settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the F.R. 94 (1)	Complied		
12	Public Officers Advance Account			
12.1	The limits had been complied with	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprest 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		
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 credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of F.R. 176	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulations	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 Sections 08 and 10 of the RTI Act	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018 (1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/Citizens Client's Charter as per Paragraph 2.3 of the Circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per Paragraph No. 6.5 of the aforesaid Circular	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
20	Responses to 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		