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කළමනාකරණ විගණන දෙපාර්තමේන්තුව

முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்

DEPARTMENT OF MANAGEMENT AUDIT

මහලේකම් කාර්යාලය

කොළඹ 01

செயலகம்,

கொழும்பு 01

The Secretariat

Colombo 01

Prepared to be tabled in The Parliament as per Public Finance Circular No 02/2020.

Department of Management Audit
Ministry of Finance
The Secretariat
Colombo 01

Annual Performance Report for the year 2020

Name of the Institution: Department of Management Audit

Expenditure Head No 324

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Chapter 01 - Institutional Profile/ Executive Summary

1.1. Introduction

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

1.2. Vision, Mission, Objectives of the Institution

1.2.1. Vision

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

1.2.2. Mission

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

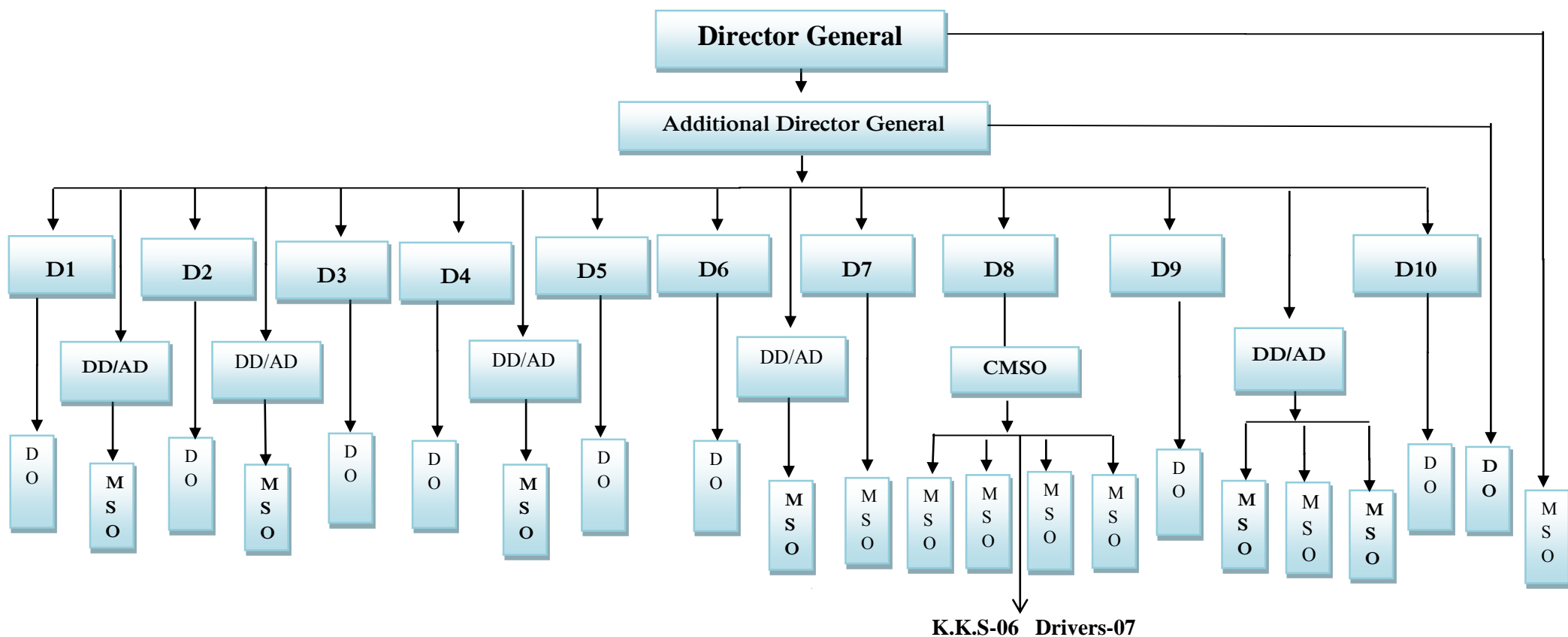
1.2.3. Objectives

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

1.3. Functions of Management Audit Department

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

1.4 Organizational Structure of the Department of Management Audit as at 31.12.2020



D1- Director (Human Resource Development)

D2- Director(Investigation & Circular)

D3- Director (AMC Coordination)

D4- Director(Internal Audit Report Review)

D5- Director (Performance Review)

DD – Deputy Director

D6- Director (Provincial Council Coordination)

D7- Director (District Secretariat Coordination)

D8- Director (Administration)

D9- Director (Project – Foreign Fund)

D10- Director (Project – Local Fund)

AD – Assistant Director

DO - Development Officer

MSO- Management Service Officer

CMSO- Chief Management service Officer

1.5 Divisions of the Department of Management Audit

- ❖ Internal Audit Monitoring Division
 - (a) Audit and Management Committee (AMC) Coordination
 - (b) Special Investigations and Circulars
 - (c) Human Resource Development
 - (d) Performance Monitoring of IAUs
 - (e) Coordination and Reviewing of Internal Audit Reports
 - (f) District Secretariats Coordination
 - (g) Provincial Councils Coordination
 - (h) Development Projects

- ❖ Administration Division

- ❖ Finance Division

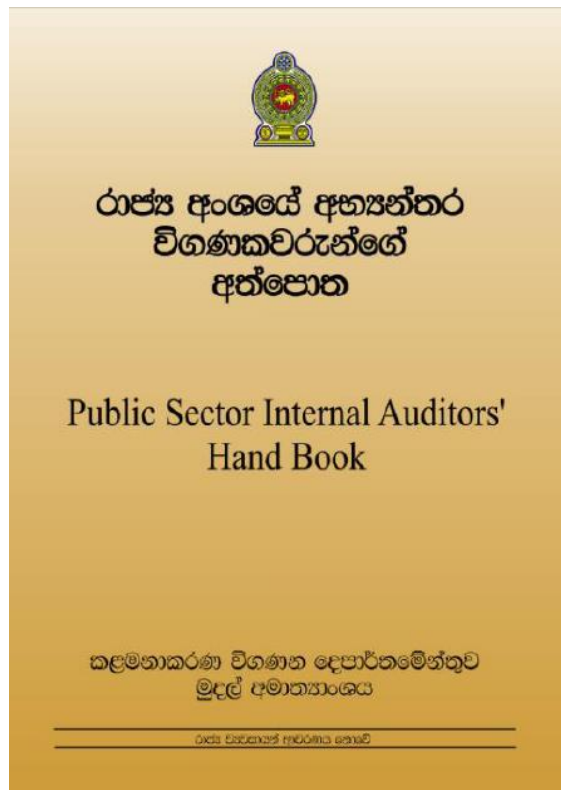
Chapter 02 Progress and the Future Outlook

2.1. Appreciations and Rewards of the Department

The Department of Management Audit has been awarded in Gold reward for three consecutive years in 2016, 2017 and 2018 by the Committee on Public Accounts (COPA) of the Parliament of the Democratic Socialist Republic of Sri Lanka, for the outstanding performance of the compliance on evaluation Program conducted by COPA. In the year 2019 also it has participated in the Evaluation by COPA and results are yet to be released.

2.2. Special Achievements

Publishing a Hand book for public sector internal auditors was a great achievement by the Department during Work-From-Home duration. This handbook is helpful to newly appointed internal auditors in the public sector so that they can carry out their duties successfully. Further, this manual can be consulted through the website of this department.



2.3. The Corona Virus Pandemic Challenge During 2020

The year 2020 was a very much challenging year as it was the year the world faced the global pandemic called CoVid- 19 or new Corona virus threat. Sri Lanka had to lock down the country as the whole and sometimes in different areas due to this Pandemic and it was threatened to the country since January and the whole country lock was taken place since the middle of the March 2020. First wave of the pandemic was continued until about August and then there was a silent period of pandemic in Sri Lanka. The staff of the Department was engaged Work-From-Home method and it was successful in considerable way as it was the first time such an experience got by the Sri Lankans. Yet it was there more to achieve as planned.

2.4. Future Goals

2.4.1. Standardization of Conducting Audit and Management Committee meetings and Internal Audit Reports according to a standardized format in order to preventing use of different approaches by different internal auditors.

2.4.2. It is expected to introduce a Annual Risk Based Internal Audit Plan in the place of current one based on Annual Action Plan and Annual Budget. It will be prepared on the Risk Register maintained by the individual entities.

2.4.3 It is expected to carry out ground work on introducing Audit and Management Committees to Urban Councils.

2.4.4 It has identified the need for revision of the Management Audit Circular5-2010 issued in relation to the Internal Audit of Projects. Accordingly, the revision of the circular has been completed.

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

- i. Check list for System Auditing
- ii. Check list for Government Payroll System (GPS)& Pay Ledger
- iii. Check list for maintenance of vehicle

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



Head of the Department

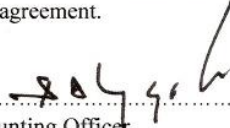
09/06/2021


3.3 Statement of Financial Position


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	25,210,117	25,193,672
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	9,321,799	9,344,776
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		34,531,916	34,538,448
<u>Net Assets / Equity</u>			
Net Worth to Treasury		9,321,799	9,344,776
Property, Plant & Equipment Reserve		25,210,117	25,193,672
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	-	-
Total Liabilities		34,531,916	34,538,448

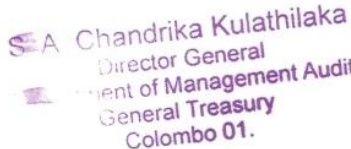
Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 1 to 26 and Notes to accounts presented in pages from 27 to 34 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles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


 Chief Accounting Officer
 Name : S.R. Attygalle
 Designation : Secretary, Ministry of Finance
 Date : 22.02.2021


 Accounting Officer
 Name : S.A. Chandrika Kulathilaka
 Designation : Director General,
 Department of Management Audit
 Date : 22.02.2021


 Accountant
 Name : G.A.G.T. Ganepola
 Designation : Assistant Director
 Date : 49.02.2021

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


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

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

3.4 Statement of Cash Flows

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

	Actual	
	2020 Rs.	2019 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	2,406,318	2,132,992
Revenue collected for the other heads	-	-
Imprest Received	50,834,500	50,870,000
Total Cash generated from Operations (a)	53,240,818	53,002,992
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	50,884,391	49,880,280
Subsidies & Transfer Payments	844,663	807,836
Finance Costs - Imprest Settlement to Treasury	401,241	468,666
Imprest Settlement to Treasury	965,308	200
Total Cash disbursed for Operations (b)	53,095,603	51,156,982
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	145,215	1,846,010
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Recoveries from Advance	3,352,783	2,834,647
Total Cash generated from Investing Activities (d)	3,352,783	2,834,647
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	418,665	1,686,678
Advance Payments	3,079,333	2,993,979
Total Cash disbursed for Investing Activities (e)	3,497,998	4,680,657
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	(145,215)	(1,846,010)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	0	0
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	126,057	17,455
Total Cash generated from Financing Activities (h)	126,057	17,455
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	126,057	17,455
Total Cash disbursed for Financing Activities (i)	126,057	17,455
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	0	0
Net Movement in Cash (k) = (g) -(j)	0	0
Opening Cash Balance as at 01st January 2020	0	0
Closing Cash Balance as at 31st December 2020	0	0

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 taxable 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	as a % of Final Revenue Estimate
		Original	Final	Amount (Rs)	
	Not Applicable				

3.7. 1. Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	54,530	54,530	51,747	95%
Capital	1,200	1,200	418	35%

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

Rs. ,000

Serial No	Allocation Received from which Ministry/ Department	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
		Original	Final Rs,		
01	020 – Election Commission	0.401	0.401	0.401	100%

3.8 Performance of the Reporting of Non- Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2020	Balance as per financial position Report as at 31.12.2020	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	0	0	0	0
9152	Machinery and Equipment	25,210	25,210	0	100%
9153	Land	0	0	0	0
9154	Intangible Assets	0	0	0	0
9155	Biological Assets	0	0	0	0
9160	Work in Progress	0	0	0	0
9180	Lease Assests	0	0	0	0

3.9 Auditor General's Report

** The final audit report issued by the Auditor General to submitting to the parliament



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. }
My No. }

TRE/B/DMA/02/20/34

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

2021 ජූනි 11 දින

ගණන්දීමේ නිලධාරී
කළමනාකරණ විගණන දෙපාර්තමේන්තුව

කළමනාකරණ විගණන 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

කළමනාකරණ විගණන 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 කළමනාකරණ විගණන 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 2021 ජූනි 11 දින නිකුත් කරන ලදී. 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.

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



1.2 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

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

1.3 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 විගණකාධිපති වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැම විටම ප්‍රමාණාත්මක අවප්‍රකාශනයන්ගෙන් තොර බවට තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක අවප්‍රකාශනයන් ඇති විය හැකි අතර, මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ආර්ථික තීරණ ගැනීමේදී ඒ පිළිබඳව සැලැකිලිමත් විය යුතුය.



1.4 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

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

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

2. මෙහෙයුම් සමාලෝචනය

2.1 අපේක්ෂිත නිමවුම් මට්ටම් ලබානොගැනීම

වාර්ෂික කාර්යසාධන වාර්තාව අනුව වාර්ෂික ක්‍රියාකාරී සැලසුමේ දක්වා ඇති කාර්යයන්වල අපේක්ෂිත අරමුණු සියයට සියයක් ඉටුකරගැනීමට නොහැකිවී තිබූ බව නිරීක්ෂණය විය. විස්තර පහත දැක්වේ.

- (අ) අභ්‍යන්තර විගණන කාර්යමණ්ඩලයේ ධාරිතාවය දියුණු කිරීමට ප්‍රධාන අභ්‍යන්තර විගණක හා අභ්‍යන්තර විගණකයින් සහ අනෙකුත් කාර්යමණ්ඩල සඳහා වන පුහුණු වැඩසටහන් 16 ක් පැවැත්වීමට සැලසුම් කර තිබුණද සමාලෝචිත වර්ෂය තුළදී පැවැත්වීමට හැකිව තිබූ සංඛ්‍යාව 04 ක් හෙවත් සියයට 25 ක් පමණක් විය.
- (ආ) අභ්‍යන්තර විගණන ක්‍රියාකාරකම් මඟින්, විගණන හා කළමනාකරණ කමිටුවෙහි සුමට ක්‍රියාවලිය සහතික කිරීම සහ රාජ්‍ය අංශ ගිණුම් කටයුතු ශක්තිමත් කිරීමේ අරමුණින් දෙපාර්තමේන්තුවේ සාමාජිකයෙකු නියෝජනය කරන විගණන හා කළමනාකරණ කමිටුව රැස්වීම් පැවැත්වීම, සැලසුම් කල ප්‍රමාණයෙන් සියයට 52 කට සීමාවී තිබුණි.

ඉහත දක්වා ඇති පරිදි අපේක්ෂිත කාර්යසාධන මට්ටම්වලට ළඟාවීමට නොහැකි වූයේ පැවති ගෝලීය කොවිඩ් වසංගත තත්ත්වය නිසා බව අධ්‍යක්ෂ ජනරාල්වරිය දන්වා එවා තිබුණි.



3. මානව සම්පත් කළමනාකරණය

2020 දෙසැම්බර් 31 දින වන විට සමස්ත අනුමත සේවක සංඛ්‍යාවෙන් 05 ක් හෙවත් සියයට 09 ක් පුරප්පාඩුව පැවතුණි.

මේ අයුරින් කාර්ය මණ්ඩල පුරප්පාඩු පැවතීම දෙපාර්තමේන්තුවේ කාර්යසාධනයට අහිතකර අයුරින් බලපාන්නේ නම් එම පුරප්පාඩු පිරවීමට හෝ එසේ නොමැති නම් අනුමත සේවක සංඛ්‍යාව සංශෝධනය කිරීමට කටයුතු කිරීමේ අවශ්‍යතාවය අවධාරණය කෙරේ.

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

Chapter 04 - Performance indicators

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

No.	Specific Indicators	Actual output as a percentage (%) of the expected output		
		100% - 90%	75% - 89%	50% - 74%
01	To develop capacity of internal audit staff 1. No. of training programs for the Chief Internal Auditors and Internal Auditors and other staff			<50%*
02	To regularize the internal audit process 1. Amended Circular - (DMA -01/2019 -Annexure 5 Circular) 2. Issuing New Guidelines & Check lists	100%		
03	To ensure smooth operation of AMCs and Strengthening Public Sector Accountability through internal audit activities 1. No. of Institutes that Appoint DMA representatives to AMCs 2. No. of AMC Meetings that represent a member of the Department	100%		52%
04	Strengthening Public Sector Accountability through COPA activities 1. No. of Treasury Reports submitted to the COPA	100%		
05	To contribute to find out irregularities in Public Sector 1.No. of Special Investigations assigned and completed 2. No. of Special Audits assigned and completed	100%	82%	

06	To monitor the performance of Internal Audit Units 1. No. of performance review meetings	100%		
07	To gather internal audit reports according to National audit Act 1. No. of internal audit reports gathered through e-mail and distribute to relevant AMC representatives	100%		
08	To Strengthen the Internal Audit activities of Foreign Funded Projects under Ministries 1. No. of Reviewed and finalized relevant circular amendments 2. No. of Reviewed, finalized and issued relevant checklists 3. No. of reviewed Internal Audit Plans & quarterly Audit Reports in each project sent by Project Internal Auditors	100%	85% 80%	
09	To regularize and strengthen the Internal Audit Units of Local Government Authorities & Provincial Councils 1. No. of Local Government Authorities that provided information for prepare the data base. 2. No of Internal Audit Guide lines issued for Provincial Councils 2. No. of training workshops conducted in different Provincial Councils & Local Government Authorities	100% 100%	75%	
10	To Coordinate and supervise internal audit activities in District Secretariats and Divisional Secretariats 1. No of Internal Audit units reviewed in District Secretariats 2. No of quarterly summary reports received		75% 75%	

*12 Training programs, (Chief Internal Auditors, Internal Auditors and other staff) out of 16 could not be conducted as planned due to Covid -19 Pandemic and hence output Percentage 25%.

**Training programs for Provincial Councils & Local Government Authorities could not be conducted as planned due to Covid-19 Pandemic.

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

5.1. Indicate the Identified respective Sustainable Development Goals

Goal/Objective	Target	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% -74%	75% - 100%
<p>Goal 17 Strengthen the means of implementation and revitalize the local partnership for sustainable development</p>	<p>17.15. In Respect of this Department policy space (Action Plan & work program) and leadership to establish and implement policies for poverty eradication and sustainable development</p>	<p>17.15.1. Extent of use of Department owned results frameworks and planning tools</p> <p>Indicators</p> <ul style="list-style-type: none"> ❖ Annual Action Plan ❖ Annual Audit Plan ❖ Annual Performance Report 			<p>100% 100% 90%</p>
	<p>17.16. Enhance the local partnership for sustainable Development, complemented by multi – stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable Development Goals in Department of Management Audit</p>	<p>17.16.1. Reporting progress in multi-stakeholder development effectiveness monitoring frameworks that support the achievement of the sustainable development goals.</p> <p>Indicator</p> <ul style="list-style-type: none"> ❖ No. of Audit and Management Committees represented by this Department <p>(Represented Audit and Management Committees 228, out of 428)</p>		<p>52%</p>	

5.2 The Achievements and challenges of the Sustainable Development Goals

5.2 1. Achievements

Management Audit Department representatives were participated to 228 Audit and Management Committees (AMC) out of 428 in Ministries, Departments, District Secretariats, and Special Spending Units and contributed to achieve Sustainable Development Goals through various matters discussed during the AMC meetings.

5.2.2 Challenges

The global challenge of Corona Pandemic was affected on the conducting Audit and Management Committee meetings. In addition to that, lack of awareness on Sustainable Development Goals (SDGs) among officers including Chief Internal Auditors and Internal Auditors has among challenges.

Chapter 06 - Human Resource Profile

6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	17	17	-
Territory	-	-	-
Secondary	23	23	-
Primary	13	08	05

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

Primary Level:

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

6.2. Human Resource Development (Foreign Training Program)

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs.)		Nature of the Program (Abroad/Local)	Output/Knowledge Gained*
			Local	Foreign		
Digital Economy : Big Data & Analytics	01	26.10.2020 – 30.10.2020			On line	Analyzing big data on Excel and making dash board

Human Resource Development (Local Training Program)

Name of the Program	No. of staff trained	Duration of the Program	Total Investment (Rs.)		Nature of the Program (Abroad/Local)	Output/Knowledge Gained
			Local	Foreign		
Training on IPPF documented of IIA	48	02 days	-	-	Local	Enhanced knowledge regarding practices on International Government Internal Audit System

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

Due to Covid 19 pandemic it was immensely affected on conducting training programmes and therefore it was not able to achieve expected level of capacity development.

Chapter 07 - Compliance Report

	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 Relevant	
1.4	Stores Advance Accounts		Not Relevant	
1.5	Special Advance Accounts		Not Relevant	
1.6	Others			
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		

2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA N20) has been maintained and update	Complied		
3	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 1 1.05.2014 in using the Government Pa roll 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 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	02 meetings were held according to Management Audit letter no DMA/AMC/M/20 20/5-4		
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 FR 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 date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and up dated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to eve vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made read for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the years under review or since previous ears settled		Not Relevant	

10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been sent without exceeding the limit	Complied		
1 1.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 1)	Complied		
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 ear 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		Not Relevant	
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 imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued not exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		

15	Revenue Account		Not Relevant	
15.1	The refunds from the revenue had been made in terms of the regulations			
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account			
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176			
16	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 Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	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 HumanResource 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		
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