



# **Performance Report for the Year 2021**

**Department of Public Finance  
General Treasury  
Ministry of Finance**

**Annual Performance Report for the year 2021**

**Department of Public Finance**

**Expenditure Head No 245**

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

### **1.1. Introduction**

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

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

#### **Vision**

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

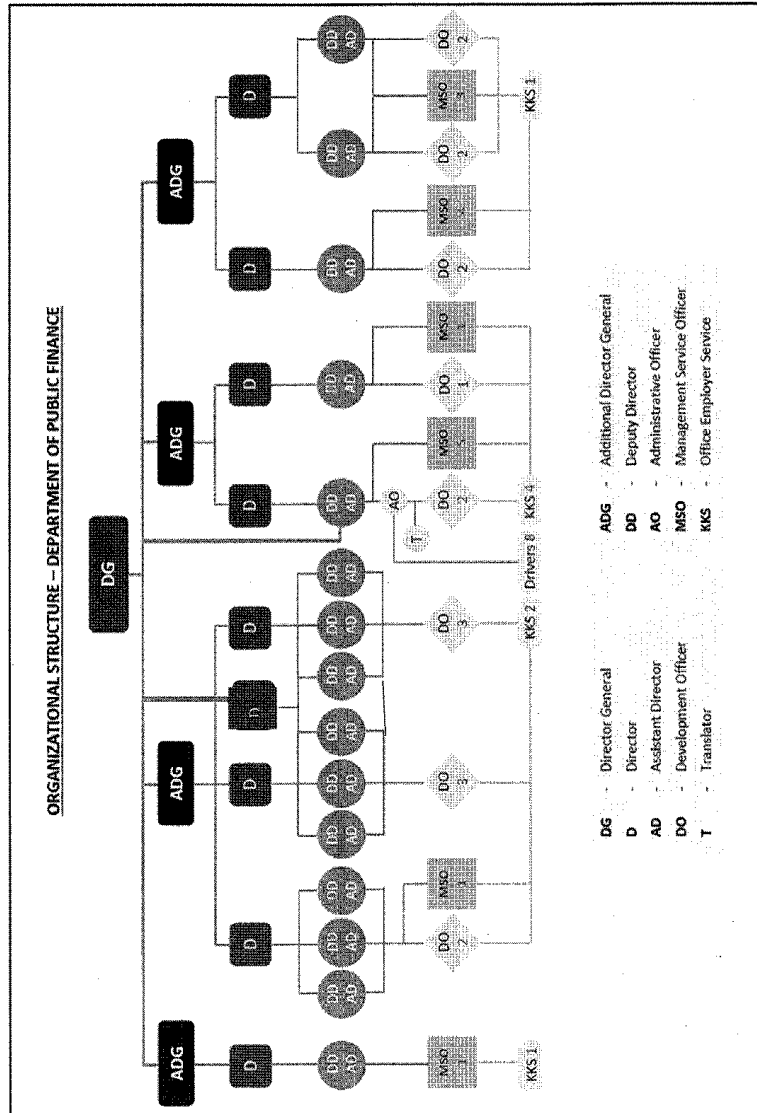
#### **Mission**

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

#### **Objectives**

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

### 1.3. Organizational Chart



**1.4. Main Divisions of the Department**

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

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

N/A

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

N/A

## Chapter 02 – Progress and the Future Outlook

The Department of Public Finance plays a central role in relation to the financial control of the public sector and in the continuation of a sound public financial regulatory framework that improves the compliance of public sector institutions towards the provisions of financial control, and their transparency, stability, accountability and service delivery.

02. The Department of Public Finance, in the year 2021, has issued the Public Finance Circular No. 03/2020 (1) as an amendment to the Public Finance Circular 03/2020 dated 09.10.2020 coming under the policy on supporting domestic industries, and has also issued the Public Finance Circular No. 01/2021 prescribing the conditions in the Government Procurement Guidelines-2006 regarding the award of the direct contracts to community based organizations.
03. In 2021, the officials of the Department of Public Finance rendered their assistance with their participation to the meetings of the Parliamentary Committee on Public Accounts (COPA) which has been established in terms of the Article 74 of the Constitution and the Parliamentary Standing Order No 119. Follow-up actions have been taken in 2021, by delivering instructions to the Chief Accounting Officers and Accounting Officers of relevant Ministries, Departments and Institutions with regard to taking corrective measures over the shortcomings in public financial management in their institutions, based on the respective audit queries and audit reports issued by the Auditor General to the public institutions.
04. The Department has taken actions to issue appointment letters to the Chief Accounting Officers who should act as Chief Accounting Officers in terms of the F.R. 124, and to the Accounting Officers who should act as Accounting Officers in terms of the F.R. 125, and as per F.R. 125(2) to the Revenue Accounting Officers among the Counting Officers in the institutions with a Revenue Head.
05. In 2021, Treasury approval has been granted to the 82 requests made by the Ministries, Departments and other Public Institutions to write off under F.R. 108(3) and to grant waivers under F.R 113, subsequent to waiving-off as per Losses and Waive-Offs as specified in the Section 3, Chapter 2 of the Financial Regulations (1992)
06. In terms of the Foreign Missions Circular No. 2/92 of the Ministry of Foreign Affairs, the Department of Public Finance is responsible for the recovery of taxes due to the government on disposal of vehicles used by diplomatic missions and accordingly, an income of Rs. 54,699,992.00 has been credited to the government revenue from the disposal of 27 vehicles of diplomatic missions in the year 2021.
07. The Ministry of Finance is engaged in issuing observations of the Hon. Minister of Finance, with regard to the Cabinet Memoranda submitted by relevant Ministers to the Cabinet of Ministers under miscellaneous subjects. Accordingly, the Department of Public Finance issues observations and recommendations regarding the Cabinet Memoranda on the subjects of procurement, Government Funds, Financial

Regulations or Public Finance Management. In the year 2021, observations have been issued for 485 Cabinet Memoranda and recommendations were given for 267 Cabinet Memoranda.

08. With the objective of accelerating the public procurement procedure, the Department of Public Finance, in 2021, has appointed 38 Standing Cabinet Appointed Procurement Committees (SCAPC), 38 Cabinet Appointed Procurement Committees (CAPC), 47 Cabinet Appointed Negotiation Committees (CANC), 02 Standing Cabinet Appointed Negotiation Committees (SCANC), 42 Cabinet Appointed Consultants Procurement Committees (CACPC), 235 Project Committees (PC) and Technical Evaluation Committees (TEC) and 02 Special Committees.
09. In coming years, the Department of Public Finance intends to be committed to the timely and pertinent update of provisions regarding the Public Finance Management while regularizing the functions related to Public Financial Management in accordance with the government policy decisions and, providing guidance to the Public Finance Management.

Sdg : J.C. Weligamage

Director General Public Finance

## Chapter 03 - Overall Financial Performance for the Year ended 31<sup>st</sup> December 2021

### 3.1 Statement of Financial Performance

		ACA-F	
<b>Statement of Financial Performance for the period ended 31st December 2021</b>			
Budget 2021	Note	Actual	
Rs.		2021 Rs.	Restated 2020 Rs.
-	Revenue Receipts		
-	Income Tax	1	-
-	Tax on Domestic Goods & Services	2	-
-	Tax on International Trade	3	-
-	Non Tax Revenue & Others	4	-
-	<b>Total Revenue Receipts (A)</b>	-	-
-	Non Revenue Receipts		
-	Treasury Imprests	76,156,000	70,005,000
-	Deposits	363,496	251,160
-	Advance Accounts	7,758,572	6,559,239
-	Other Main Ledger Receipts	-	-
-	<b>Total Non Revenue Receipts (B)</b>	<b>84,278,068</b>	<b>77,395,389</b>
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>	<b>84,278,068</b>	<b>77,395,389</b>
-	Remittance to the Treasury (D)	-	-
-	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>	<b>84,278,068</b>	<b>77,395,389</b>
-	Less: Expenditure		
-	Recurrent Expenditure		
55,100,000	Wages, Salaries & Other Employment Benefits	54,233,646	50,055,608
22,100,000	Other Goods & Services	16,160,405	14,991,384
1,200,000	Subsidies, Grants and Transfers	840,434	1,030,216
-	Interest Payments	-	-
-	Other Recurrent Expenditure	-	916,303
79,400,000	<b>Total Recurrent Expenditure (F)</b>	<b>71,236,487</b>	<b>66,993,710</b>
-	Capital Expenditure		
750,000	Rehabilitation & Improvement of Capital Assets	-	513,164
8,450,000	Acquisition of Capital Assets	6,541,072	4,887,819
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
1,600,000	Capacity Building	515,287	336,000
-	Other Capital Expenditure	-	-
10,800,000	<b>Total Capital Expenditure (G)</b>	<b>7,186,339</b>	<b>5,737,010</b>
-	Deposit Payments	361,496	251,160
-	Advance Payments	8,590,916	7,294,597
-	Other Main Ledger Payments	-	-
-	<b>Total Main Ledger Expenditure (H)</b>	<b>8,954,412</b>	<b>7,525,757</b>
-	<b>Total Expenditure I = (F)+(G)+(H)</b>	<b>87,377,238</b>	<b>80,256,478</b>
90,200,000	<b>Balance as at 31st December J = (E-I)</b>	<b>(3,099,170)</b>	<b>(2,861,089)</b>
-	Balance as per the Imprest Reconciliation Statement	(3,099,170)	(2,861,089)
-	Imprest Balance as at 31st December	-	-
-		<b>(3,099,170)</b>	<b>(2,861,089)</b>



### 3.3 Statement of Financial Position

ACA-P

#### Statement of Financial Position As at 31st December 2021

	Note	Actual	
		2021 Rs	2020 Rs
<b>Non Financial Assets</b>			
Property, Plant & Equipment	ACA-6	64,811,787	62,960,857
<b>Financial Assets</b>			
Advance Accounts	ACA-5(a)	14,151,729	13,319,385
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>78,963,516</b>	<b>76,280,242</b>
<b>Net Assets / Equity</b>			
Net Worth to Treasury		14,151,729	13,319,385
Property, Plant & Equipment Reserve		64,811,787	62,960,857
Rent and Work Advance Reserve	ACA-5(b)	-	-
<b>Current Liabilities</b>			
Deposits Accounts	ACA-4	-	-
Unsettled Inward Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>78,963,516</b>	<b>76,280,242</b>

Detail Accounting Statements in ACA Form: Nos. 1 to 7 presented in pages from 07 to 62 and Notes to accounts presented in pages from 63 to 70 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles (the GAAP) appropriate. Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

  
 Chief Accounting Officer  
 Name: S. R. Attygalle  
 Designation: Chief Accounting Officer  
 Date: 22/2/22  
**S. R. Attygalle**  
 Secretary to the Treasury and  
 Secretary to the Ministry of Finance  
 The Secretariat  
 Colombo 01

  
 Accounting Officer  
 Name: J.C. Weligamage  
 Designation: Accounting Officer  
 Date: 21/02/2022  
**J.C. Weligamage**  
 Director General Public Finance  
 Department of Public Finance  
 General Treasury  
 Colombo 01.

  
 Chief Financial Officer / Chief Accountant /  
 Director (Finance) / Commissioner (Finance)  
 Name: K.G. Subani Maduwanthi  
 Date: 19/02/2022  
**K.G. Subani Maduwanthi**  
 Deputy Director  
 Department of Public Finance  
 General Treasury  
 Colombo 01.



### 3.4 Statement of Cash Flows

		Actual	
		2021	Restated 2020
		Rs.	Rs.
<b>Statement of Cash Flows for the Period ended 31st December 2021</b>			
ACA-C			
<b>Cash Flows from Operating Activities</b>			
Total Tax Receipts		-	-
Fees, Fines, Penalties and Licenses		-	-
Profit		-	-
Non Revenue Receipts		-	-
Revenue Collected on behalf of Other Revenue Heads		3,206,911	3,545,655
Imprest Received		76,150,000	73,605,000
Recoveries from Advance		7,539,774	5,900,643
Deposit Received		363,496	251,150
<b>Total Cash generated from Operations (A)</b>		<b>87,426,181</b>	<b>80,481,853</b>
<b>Less - Cash disbursed for:</b>			
Personal Emoluments & Operating Payments		70,363,613	65,801,513
Subsidies & Transfer Payments		840,734	1,036,216
Expenditure incurred on behalf of Other Heads		81,383	551,353
Imprest Settlement to Treasury		-	-
Advance Payments		8,590,916	7,130,403
Deposit Payments		363,495	231,160
<b>Total Cash disbursed for Operations (B)</b>		<b>80,239,842</b>	<b>74,744,846</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (C) = (A)-(B)</b>		<b>7,186,339</b>	<b>5,737,010</b>
<b>Cash Flows from Investing Activities</b>			
Interest		-	-
Dividends		-	-
Discretionary Proceeds & Sale of Physical Assets		-	-
Recoveries from Co Lending		-	-
<b>Total Cash generated from Investing Activities (D)</b>		<b>-</b>	<b>-</b>
<b>Less - Cash disbursed for:</b>			
Purchase or Construction of Physical Assets & Acquisition of Other Investment		7,186,339	5,737,010
<b>Total Cash disbursed for Investing Activities (E)</b>		<b>7,186,339</b>	<b>5,737,010</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (F) = (D)-(E)</b>		<b>(7,186,339)</b>	<b>(5,737,010)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G) = (C) + (F)</b>		<b>-</b>	<b>-</b>
<b>Cash Flows from Financing Activities</b>			
Local Borrowings		-	-
Foreign Borrowings		-	-
Grants Received		-	-
<b>Total Cash generated from Financing Activities (H)</b>		<b>-</b>	<b>-</b>
<b>Less - Cash disbursed for:</b>			
Repayment of Local Borrowings		-	-
Repayment of Foreign Borrowings		-	-
<b>Total Cash disbursed for Financing Activities (I)</b>		<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J) = (H)-(I)</b>		<b>-</b>	<b>-</b>
<b>Net Movement in Cash (K) = (G) + (J)</b>		<b>-</b>	<b>-</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>		<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>		<b>-</b>	<b>-</b>

*Abbas*  


### 3.5 Notes to the Financial Statements

#### **Basis of Reporting**

1) Reporting Period

The reporting period for these Financial Statements is from 01<sup>st</sup> January to 31<sup>st</sup> December 2021.

2) Basis of Measurement

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

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

3) Recognition of Revenue

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

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

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

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

5) Property, Plant and Equipment Reserve

This 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 31<sup>st</sup> December 2021.

7) Changes in Formats of Financial Statements & Adjustment of Comparative Figures

Relevant adjustments have been made to the comparative figures for the year 2020 in line with the changes made in the financial statements for the year 2021.

### 3.6 Performance of the Revenue Collection

Rs. ,000

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

### 3.7 Performance of the Utilization of Allocated Funds

Type of Allocation	Allocation		Actual Expenditure	Rs.
	Original	Final		Allocation Utilization as a % of Final Allocation
<b>Recurrent</b>	79,400,000.00	79,400,000.00	71,236,487.00	89.72%
<b>Capital</b>	10,800,000.00	10,800,000.00	7,186,339.00	66.54%

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

Ref No.	Ministry/Department that received allocation	Objective of the allocation	provisions		Actual Expenditure	Rs , Allocation Utilization as a % of Final Allocation
			Original allocation	Final allocation		
01	Ministry of Public Service, Provincial councils and Local Government	Monthly payment for graduate trainee -2019	60,000.00	60,000.00	60,000.00	100%
02	Department of Treasury Operations	Instructor payment for Secondary level Tamil training program which was conducted by Department of official language	38,297.87	38,297.87	38,297.87	100%
03	Department of Management Audit		21,542.55	21,542.55	21,542.55	100%
04	Ministry of Finance		21,542.55	21,542.55	21,542.55	100%

**3.9 Performance of reporting the non-financial assets**

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2021	Balance as per financial Position Report as at 31.12.2021	Yet to be Account ed	Rs. Reporting Progress as %
9151	Building and Structures	3,956,900.00	3,956,900.00	-	100%
9152	Machinery and Equipment	32,654,886.58	32,654,886.58		100%
9153		Land	-		
9154	Intangible Assets	-			
9155	Biological Assets	-			
9160	Work in Progress	-			
9180	Lease Assets	28,200,000.00	28,200,000.00		100%
		<b>64,811,786.58</b>	<b>64,811,786.58</b>		

3.9 Auditor General's Report\*\*



**ජාතික විගණන කාර්යාලය**  
**தேசிய கணக்காய்வு அலுவலகம்**  
**NATIONAL AUDIT OFFICE**



මගේ අංකය  
எனது இல. }  
My No. } 1

TPD/C/DPF/2021/FA/01

ඔබේ අංකය  
உமது இல. }  
Your No. }

දිනය  
திகதி }  
Date }

2022 ජූලි 27 දින

ගනන්දිමේ නිලධාරී  
 රාජ්‍ය මුදල් දෙපාර්තමේන්තුව

මිණිස - 245 රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ 2021 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 මකස

මිණිස - 245 රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ 2021 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, රඳිමෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යාලයක ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශයට (වන සමස්තය 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජනය කිරීමේ යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව රාජ්‍ය මුදල් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරන ලදින පමණ මුල් ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් පමණ වාර්තාවේ යැයි අදහස් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගනන්දිමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී ඉදිරිපත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජනය කිරීමේ යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2021 දෙසැම්බර් 31 දිනට රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ පදිංචිකරන් වශයෙන් වර්ෂය සඳහා මූල්‍ය කාර්යාලයකට හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් සිංග්ලිකරණ මූලධර්මවලට අනුකූලව යනා හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ නිගමන වේ.





1.2 මහජන සඳහා සඳහාම

ශ්‍රී ලංකා විගණන ප්‍රමිතියලය (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මහ විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිතිය යටතේ වූ පාරාමිති, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණනයන් වනනිම සහ කොටසක් බවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැලසීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීන් හා ගණන්දීමේ නිලධාරීන් වනනිම

පොදුවේ පිළිගත් ගිණුම්කරණ මෙලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සහ හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි පත්කළින් ඇති විය හැකි ප්‍රමාණවත්ම සාර්වඥ ප්‍රකාශනවලට අදාළව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අධිපතිතුමා අභ්‍යන්තර සාලනය කිරීමේ කාර්යය කිරීමේ ගණන්දීමේ නිලධාරීන් වනනිම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා භාලික 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)(අ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය සාලනය සඳහා සරලදායී අභ්‍යන්තර සාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සරලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය සරල සහ කාර්යක්ෂම යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකයන් වනනිම

ගම්ගිරියක දෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි පත්කළින් ඇතිවන ප්‍රමාණවත්ම සාර්වඥ ප්‍රකාශනවලට අදාළව මාරු බවට සාධාරණ තත්ත්වයක් ලබා දීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම පාහේ අරමුණ වේ. සාධාරණ සහතිකවලට උගස් වීමටම සහතිකවීමක් වන තරුණ, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය ගැන විමර්ශනවත්ම





සාධාරණ ප්‍රකාශයක් සනාථකරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. එහි සහ වැරදි නීති රෙගුලාසි සාමූහික ලෙස බලපෑම් කිරීම ප්‍රමාණවත්ව සාධාරණ ප්‍රකාශනයක් ලැබී විය හැකි තෙර, එහි ප්‍රමාණවත්ව තහනම් කිරීම මුල් ප්‍රකාශන පදනම් කර ගනිමින් පරිහිඳුණයන් විසින් හෙළි ලබන ආර්ථික නිරීක්ෂණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රතික්ෂේප ප්‍රකාශන විගණනයේ පොදුවෙන් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකසුමක් යුතුව ක්‍රියා කරන ලදී. මා විසින් කවුරුන්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනම්ව සලකා බැලීමේදී එහි හෝ වැරදි සහකාරවන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණවත්ව සාධාරණ ප්‍රකාශනයන් ඇතිවීමට අවදානම් හඳුනාගැනීම හා කන්සල්ට් කිරීම සඳහා අවස්ථාවෙන්විසඳව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් බිඳවැටෙන ප්‍රමාණවත්ව සාධාරණ ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා එ-වැනි බිඳවැටීම් බලපෑම් ප්‍රබල වන්නේ ඒවා අවබෝධයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, නවීකාරණා ඉහලටමගින්, වරදවා දැක්වීමෙන් හෝ අනන්තර පාලනයන් මගින්වීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අනන්තර පාලනයේ සරලකරවීමේදී පිළිබඳව මතයක් ප්‍රකාශ කිරීමේදී අදහස් නොවූවද , අවබෝධවීමට උචිත විගණන පරිපාටි සැලසුම් කිරීම විශිෂ්ට අනන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී .
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ හඳුනාගැනීම හා සිදුවීම් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ හඳුනාගැනීම හා සිදුවීම් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සම්පූර්ණ දැක්වීමේදී නිවැරදි බව ඇගයීම ලදී .

මාගේ විගණනය තුළදී හඳුනාගත් වැරදි විගණන සොයාගැනීම්, ප්‍රධාන අනන්තර පාලන දුර්වලතා හා සහකාරීන් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරීන්ගෙන් කරවීම.







1.5 වෙනත් තොරතුරු අවබෝධය පිළිබඳ විධිවිධාන

2018 ආක 19 දරන ජාතික විගණන පනතේ 6(1) (ඌ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මත ප්‍රකාශ කරමි.

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

2. මූල්‍ය සමාලෝචනය

2.1 අග්‍රිම කළමනාකරණය

2021 වර්ෂයේදී රු.89,570,000 ක අග්‍රිම ඉල්ලුම් කිරීම් සඳහා සැලසුම් කර තිබුණු අතර රු.88,445,000 ක් ඉල්ලුම් කර තිබුණි. සමාලෝචන වර්ෂයේදී භාණ්ඩාගාරය විසින් රු.76,156,000 ක සඳහා වෙන්වූ මධ්‍ය අග්‍රිම වාණිජ කර තිබුණි. ඒ අනුව සඳහා වෙන්වූ මධ්‍ය භාණ්ඩාගාරය ඉටු කිරීම සඳහා සැලැස්සී තරම ලද අග්‍රිම අවශ්‍යතාවයන් සියයට 85 ක් පමණක් භාණ්ඩාගාරය විසින් ලබා දී තිබුණි.

2.2 විශද්‍රම කළමනාකරණය

2.2.1 ප්‍රතිපාදන මුළුමනින්ම ඉතිරිවීම

පුනරාවර්තන වැය විෂයකට හා මූලධන වැය විෂයකට 2ක් සඳහා සලසා තිබුණු එකතුව රු.1,750,000 ක ඉදිරි ප්‍රතිපාදනය සමාලෝචන වර්ෂයේදී කිසිදු උපයෝජනයක් නොකර මුළුමනින්ම ඉතිරි කර තිබුණි.

2.2.2 අධි ප්‍රතිපාදන සලසා තැනීම

පුනරාවර්තන වැය විෂයකට 9 කට හා මූලධන වැය විෂයකට 3 ක් සඳහා එකතුව රු.38,164,000 ක අධි ප්‍රතිපාදන සලසා තිබුණු අතර ඉන් රු.28,326,231 ක් උපයෝජනය කළ පසු ඉතිරිය රු.9,837,769 ක් වී තිබුණි. එම ඉතිරිය සලසා තිබුණු ඉදිරි ප්‍රතිපාදනයන් සියයට 8 ක සිට සියයට 92 ක් දක්වා පරාසයක ප්‍රතිශතයන් වී තිබුණි.







4. මානව සම්පත් කළමනාකරණය

2021 දෙසැම්බර් 31 දින වන විට දෙපාර්තමේන්තුවේ අනුරූප කාර්ය මණ්ඩලය 79 ක් වී කිසිදුයන්, සමාලෝචිත වර්ෂය අවසන් වන විට ඉන් කනතුරු 15 ක් පුරපොදු වී පැවතුණි. එම පුරපොදු කනතුරුවලින් කනතුරු 08 ක් රෙසෝම් මට්ටමේ කනතුරු විය.

ඩී. ඒ. ඩබ්ලිව්. ජයවර්ධන  
ප්‍රධාන 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%
Issue Public Finance Circulars to give instructions	√		
Provide answers to the clarifications sent to the Department	√		
No. of COPA meetings attended	√		
Take follow up action on the COPA directives	√		
Issue Treasury Minutes	√		
Take follow up action on observations on Auditor General's report	√		
Revisions made on fees and charges in departments	√		
Recommendations made on requests on write-off/wavers	√		
Disposal of vehicles used by diplomatic missions	√		
observations drafted for Cabinet Memoranda	√		
procurement Committees, Technical Evaluation Committees & Project Committees	√		
Completion of financial recording and preparation of next year plan within the given time frame	√		

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

### 5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%- 49%	50%- 74%	75%- 100%
8.Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Promote development-oriented public finance and procurement policies	Issuing circulars for the Public Finance Management and for Procurement Guidelines, and issuing supplements and instructions to the Procurement Guideline Manual			√

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

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

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

## Chapter 06 - Human Resource Profile

### 06.1 Cadre Management

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

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

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

### 06.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Foreign/Local)	Output/ Knowledge Gained*
			Local	Foreign		
Roles and Responsibility of PFD in Public Procurement Policy and Implementation	All Staff of Public Finance Department	01 hour	-	-	Local	
Roles and Responsibility of Department of National Budget	All Staff of Public Finance Department	01 hour			Local	
Ministry of Finance Structure	All Staff of Public	01 hour			Local	

and Functions General Treasury	Finance Department					
Financial Regulations	All Staff of Public Finance Department	01 hour			Local	
Roles and Responsibility of Department of External Planning	All Staff of Public Finance Department	01 hour			Local	
Roles and Responsibility of Department of External Resources	All Staff of Public Finance Department	01 hour			Local	
Types of Procurement, Levels of Procurement, Tec and PC	All Staff of Public Finance Department	01 hour			Local	
Event / Filling Program	All Staff of Public Finance Department	08 hour			Local	
Roles and Responsibility of member of Procurement Committees and Bid Opening committee	All Staff of Public Finance Department	01 hour			Local	
Roles and Responsibility of Department of Management Service	All Staff of Public Finance Department	01 hour			Local	

Bid Opening	All Staff of Public Finance Department	01 hour			Local	
Roles and Responsibility of PFD	All Staff of Public Finance Department	01 hour			Local	
Official Banking Maintenance Training Workshop	01	01 hour	3750.00		Local	
Tamil Language Course	43	150 hour	112,500.00		Local	
Performance Management & setting key performance Indicators	01	01Day	2000.00		Local	
Improving the Attitudes and Professional Knowledge of Office Assistants and Drivers	01	01 Day	4000.00		Local	
Procurement Process in Fiscal Management	01	02 Day	8000.00		Local	
Master of Human Resource management	01	02 years	350,000.00		Local	



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

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

**Chapter 07– Compliance Report**

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	<b>The following Financial statements/accounts have been submitted on due date</b>			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others			
2	<b>Maintenance of books and registers (FR445)/</b>			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has been maintained and updated	Complied		

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

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

6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied	Prepared by Internal Audit Division of Ministry of Finance	
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	<b>Audit and Management Committee</b>			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1/2019	Complied		
8	<b>Asset Management</b>			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer	Complied		

	has been appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer has been sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular			
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
9	<b>Vehicle Management</b>			
9.1	The daily running charts and monthly summaries of the pool vehicles have been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed within a period of less than 6 months after been condemned	Complied		

9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	Actions have been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	<b>Management of Bank Accounts</b>			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years, have been settled	N/A		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and those balances had been settled within one month	Complied		

11	<b>Utilization of Provisions</b>			
11.1	The provisions allocated had been spent without exceeding the limits	Complied		
11.2	The liabilities were made without exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	<b>Advances to Public Officers Account</b>			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied	No loans in arrears at 31.12.2021	
12.3	The loan balances in arrears for over one year had been settled	N/A		
13	<b>General Deposit Account</b>			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied	No lapsed deposits at 31.12.2021	
13.2	The control register for general deposits had been updated and maintained	Complied		
14	<b>Imprest Account</b>			
14.1	The balance in the cash book at the end of the year under review remitted to Treasury Operations Department	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 have been settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests have been issued exceeding the limit	Complied		

	approved as per F.R. 371			
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without being credited to the deposit account	Complied		
15.3	Returns of arrears of revenue have been forwarded to the Auditor General in terms of FR 176	N/A		
16	<b>Human Resource Management</b>			
16.1	The staff has been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to Management Services Department in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	<b>Provision of information to the public</b>			



17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and facilities have been made to public to appreciate / allege against the public authority through this website or alternative measures.	Complied		
17.3	Semi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	<b>Implementing citizens charter</b>			
18.1	A citizens' Charter/ Clients' Charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	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 clients' Charter as per paragraph 2.3 of the circular	Complied		
19	<b>Preparation of the Human Resource Plan</b>			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer has been appointed and assigned with the responsibility of preparing the human resource development plan, organizing capacity building programs and	Complied		

	conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular			
20	<b>Responses Audit Paras</b>			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		