Performance Report

2025

DEPARTMENT OF MANAGEMENT AUDIT

Ministry of Finance, Planning and Economic Development

The Secretariat, Colombo 01

011 2484816

Prepared to be presented to the Parliament of Sri Lanka as per the instructions of Public Finance Circular 02/2020.

Department of Management Audit

Ministry of Finance, Planning and Economic Development

The Secretariat

Colombo 01

Annual Performance Report for the year 2025
Name of the Institution: Department of Management Audit
Expenditure Head No 324

Table of content

Chapter 01 - Institutional Profile / Implementation 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 dated 25.01.2008 and its objective is to strengthen the internal control mechanisms to ensure the effective use of the funds released by the Treasury to the Government 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

To providing assistance and guidance to achieve the expected outcomes of public sector organizations by strengthening internal control and procedures.

Objectives

1. To contribute to enhance the efficiency and effectiveness of the 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 occurred and prevent future irregularities in the Public sector through special investigations and to introduce preventive measures and recommendations to avoid such situations.

1.3 Functions performed by Department of Management Audit

1. Introduce efficient and effective internal control mechanisms.

2. Issue Circulars and Guidelines on internal control.

3. Coordinate and guide Internal Audit Units in public sector organizations.

4. Develop the capacity of Internal Auditors and supporting staff in public sector organizations.

5. Represent and Guide the Audit and Management Committees of Ministries, Special spending units, Provincial Councils, Departments, District Secretariats, and Project Internal Review Committees.

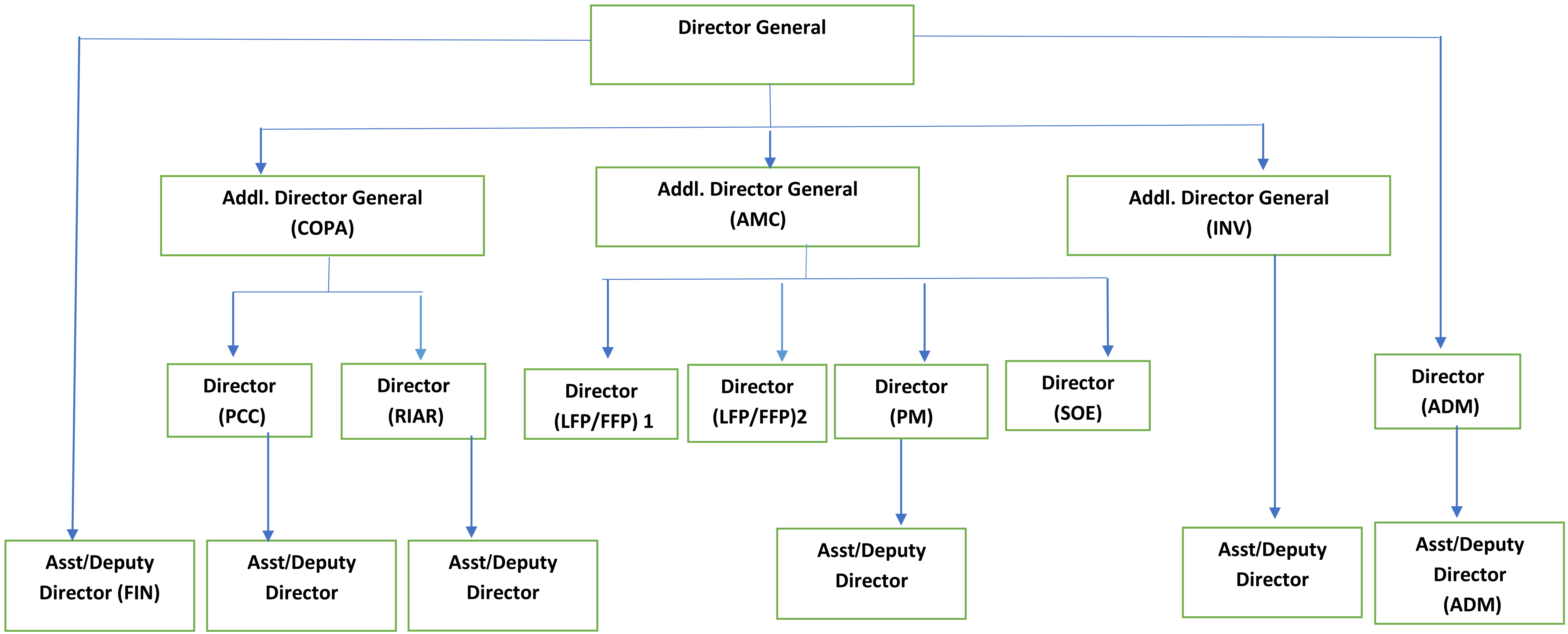
6. Conduct special investigations and special audits.

7. Participate in the Committee on Public Accounts and submit summary Treasury Report to COPA.

8. Review the performance of public sector Chief Internal Auditors and Internal Auditors.

9. Conduct operational activities of the Department.

1.4 Organizational Structure of the Department of Management Audit as at 31.12.2025



Addl. Director General (COPA)	- Addl. Director General (Committee on Public Accounts Coordination)
Addl. Director General (AMC)	- Addl. Director General (Audit Management Committee Coordination)
Addl. Director General (INV)	- Addl. Director General (Investigation)
Director (PCC)	- Director (Provincial Council coordination)
Director (RIAR)	- Director (Review of Internal Audit Reports)
Director (LFP/FFP)	- Director (Local & Foreign Funded Projects)
Director (PM)	- Director (Policy Making)
Director (SOE)	- Director (State owned Enterprises)

1.5 Cadre as at 31.12.2025

Post	**Cadre**		
	Approved	Actual	Vacant
Director General (S.L.Ac.S. Special Grade)	01	01	-
Additional Director General (S.L.A.S. Special Grade)	01	01	-
Additional Director General (S.L.Ac.S Special Grade)	02	02	-
Director (S.L.A.S.)	01	01	-
Director (S.L.Ac.S.)	04	02	02
Director (S.L.P.S.)	02	02	-
Deputy/Assistant Director (S.L.A.S.)	01	-	01
Deputy/Assistant Director (S.L.Ac.S.)	04	03	01
Deputy/Assistant Director (S.L.P.S.)	01	-	01
Development Officer	09	08	01
Management Service Officer	14	13	01
Driver	04	02	02
Office Employee	06	04	02
Total	**50**	**39**	**11**

1.6 Major Divisions of the Department

- Audit and Management Committees (AMC) Coordination Division
- Project Audit and Management Committee Coordination and Capacity Development Division
- Coordination of activities of Committees on Public Accounts Division
- Administration Division
- Finance Division
- Special Investigation Division

Chapter 02 - Progress and the Future Outlook

2.1 Innovative Government Internal Audit Process

The Department of Management Audit, a leading department operating under the Ministry of Finance, Planning and Economic Development, has continuously implemented numerous progressive measures over the past 17 years to ensure financial accountability in the public sector. In accordance with Financial Regulation 133, the National Audit Act No. 19 of 2018, and the Public Financial Management Act No. 44 of 2024, the Department currently provides guidance through Audit and Management Committees to strengthen public financial control and to deliver maximum public service at an optimal cost. In addition, it performs advisory and supervisory functions. In this process, the Department monitors whether various government institutions act in compliance with circulars, laws, and guidelines, and issues necessary circulars and guidance to improve internal control systems when required.

In 2025, steps were taken to enhance the capacity of Chief Internal Auditors, Internal Auditors, and audit staff attached to ministries, special expenditure units, provincial councils, departments, district secretariats, project offices, and state-owned enterprises funded by the Treasury. This was achieved by conducting training programs covering several key areas aimed at improving their performance and professional skills. In particular, training programs were organized for all Chief Internal Auditors and Internal Auditors on the DMA/01/2025 Internal Audit Guidelines, which were issued to provide comprehensive guidance and to ensure that public sector audit activities are carried out in a more transparent, efficient, and standardized manner.

To address issues related to inadequate recording and transfer of assets acquired through project implementation, and to enhance transparency and accountability in public asset management, a supplementary guideline on asset transfer was issued on 27.05.2025 under the Project Management Guidelines. This guideline introduces a simple and standardized procedure for verifying assets, documenting their condition, and formally transferring them to responsible institutions using a uniform template. It ensures clear ownership, improved maintenance, and stronger accountability for assets purchased using public funds.

One of the main reasons for project delays, underperformance, and failures has been the absence of a structured and integrated compliance framework that aligns all key stages of the project lifecycle. To address issues such as weak project planning, inadequate monitoring, and insufficient post-completion follow-up, a Project Checklist and Compliance Framework were introduced. This checklist was primarily designed from the perspective of internal auditors; however, it also provides valuable guidance to all stakeholders involved in project implementation, including project directors, ministry officials, and funding agencies. Its implementation ensures transparency, accountability, and compliance, while also strengthening inter-agency coordination.

Although it had been recommended to hold 17 Committee on Public Accounts (COPA) meetings in 2025, only 15 meetings were actually conducted. All reports that were required to be submitted by the General Treasury for these meetings were duly forwarded by coordinating with the departments that actively contribute to the Committee on Public Accounts. Departmental officers actively participated in all 15 meetings held.

During the year 2025, the Department of Management Audit received 72 complaints regarding irregularities that had occurred in various institutions. After reviewing the matters mentioned in these complaints, it was decided to conduct investigations into some of them. Accordingly, certain investigations were carried out by the officers of this department, while some complaints were referred to the internal audit divisions of the relevant institutions/ministries, and investigation reports were called for. Based on these investigation reports, recommendations of this department were also included and forwarded to the respective institutions/ministries.

In 2025, work on 19 investigations was completed, including investigations related to complaints received in 2023 and 2024. Furthermore, action has been taken to obtain investigation reports and call for information regarding 14 complaints received in 2025, and those investigations are still ongoing. In addition, investigations into 17 complaints received prior to 2025, for which inquiries had not been completed, were also continued during 2025.

In accordance with Subsection 40(4) of the National Audit Act No. 19 of 2018, internal audit reports of all institutions specified under Subsection 41(2) of the Act were obtained by this department. Further action was taken by departmental officers to provide necessary guidance at relevant Audit and Management Committee meetings regarding audit reports that required follow-up actions.

During 2025, 16 review meetings were held regarding internal audit activities of ministries and departments. Additionally, 5 review meetings were conducted for state-owned enterprises that receive allocations from the National Budget Department. Through these meetings, discussions were held on the effectiveness of internal audit processes, the functioning of internal control systems, and risk management methodologies. Detailed reports were prepared on identified shortcomings, control weaknesses, and implementation gaps, and were forwarded to the internal auditors of the respective institutions with advice and recommendations for corrective actions. These measures contributed to strengthening internal audit processes and enhancing institutional efficiency, transparency, and accountability.

In collaboration with Ernst & Young, a leading private sector audit firm, a training module on risk management has been developed. This provides an opportunity to utilize successful private sector experiences to introduce the concept of risk management relatively new to the public sector into government institutions.

To promote communication of professional knowledge in the field of internal auditing, new technological developments, and the role of the department among internal auditors and interested stakeholders, an official YouTube channel was launched for the Department of Management Audit.

2.2 Future Goals

2.2.1 The preparation of regulations relevant to Section 33 of the Public Financial Management Act No. 44 of 2024 is currently at the final stage, and it is scheduled to be completed and submitted for approval within the year 2026.

2.2.2 It is expected to establish a strong and high-quality workforce by conducting continuous training programs at both central and provincial council levels. These programs aim to further develop the knowledge and skills of Chief Internal Auditors and Internal Auditors, as well as to strengthen internal audit units by enhancing the competencies of internal audit staff members.

2.2.3 In accordance with Circular DMA 01/2024 on the Risk Management Framework, it is planned to conduct training programs throughout 2026 with the participation of members of risk management committees of government institutions. This is to facilitate the establishment and implementation of risk management frameworks within those institutions, as well as to monitor progress and provide necessary support for their implementation.

2.2.4 Based on the regulations prepared under Section 33 of the Public Financial Management Act No. 44 of 2024, corresponding directives, implementation guidelines, and circulars will be issued.

2.2.5 In line with Subsection 40(4) of the National Audit Act No. 16 of 2018, it is planned to obtain soft copies of internal audit reports, Audit and Management Committee reports, quarterly evaluation reports, and other documents through a networked system. Additionally, the second phase of the DMA Connect software is to be developed to facilitate monitoring of the progress in implementing internal audit plans.

2.2.6 By minimizing irregularities and inefficiencies that may occur in various institutions and establishing a systematic and effective investigation process, it is expected to further enhance institutional efficiency, transparency, and accountability.

2.2.7 Through the official YouTube channel of the department, the following programs are planned to be broadcast during 2026:

- ➢ Training programs for internal auditors
- ➢ Awareness programs on new circulars and guidelines
- ➢ Special awareness seminars

Head of the Department

.06.2026

Chapter 03-Overall Financial Performance for the Year

3.1

ACA -F

Statement of Financial Performance
for the period ended 31st December 2025

Revised Budget Allocations Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
	Revenue Receipts		-	-	
	Income Tax	1	-	-	ACA-1
	Taxes on Domestic Goods & Services	2	-	-	ACA-1
	Taxes on International Trade	3	-	-	ACA-1
	Non Tax Revenue & Others	4	-	-	ACA-1
	Total Revenue Receipts (A)		-	-	
	Non Revenue Receipts		-	-	
	Treasury Imprests		65,455,148	63,446,000	ACA-3
	Deposits		2,347,875	370,387	ACA-4
	Advance Accounts		4,854,958	3,519,926	ACA-5
	Other Main Ledger Receipts		-	-	
	Total Non Revenue Receipts (B)		**72,657,981**	**67,336,313**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**72,657,981**	**67,336,313**	
	Remittance to the Treasury (D)		-	118	
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		**72,657,981**	**67,336,195**	
	Less: Expenditure				
	Recurrent Expenditure				
52,000,000	Wages, Salaries & Other Employment Benefits	5	49,399,427	45,793,752	ACA-2(ii)
19,495,000	Other Goods & Services	6	13,802,464	16,553,309	ACA-2(ii)
900,000	Subsidies, Grants and Transfers	7	481,808	669,017	ACA-2(ii)
	Interest Payments	8	-	-	ACA-2(ii)
	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
72,395,000	**Total Recurrent Expenditure (F)**		**63,683,699**	**63,016,078**	
	Capital Expenditure				
1,950,000	Rehabilitation & Improvement of Capital Assets	10	1,377,445	1,064,444	ACA-2(ii)
2,405,000	Acquisition of Capital Assets	11	2,105,577	975,860	ACA-2(ii)
	Capital Transfers	12	-	-	ACA-2(ii)
	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
16,952,000	Capacity Building	14	2,411,390	1,062,775	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
21,307,000	**Total Capital Expenditure (G)**		**5,894,412**	**3,103,079**	
	Deposit Payments		2,347,875	370,387	ACA-4
	Advance Payments		4,543,356	3,562,934	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**6,891,231**	**3,933,321**	
	Total Expenditure I = (F+G+H)		76,469,342	70,052,478	
	Balance as at 31st December J = (E-I)		**(3,811,361)**	**(2,716,283)**	
	Balance as per the Imprest Adjustment Statement		(3,811,361)	(2,716,283)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			(3,811,361)	**(2,716,283)**	

3.2

ACA-P

Statement of Financial Position
As at 31st December 2025

	Note	Actual	
		2025 Rs	2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	33,875,938	31,989,231
Financial Assets			
Advance Accounts	ACA-5/5(a)	6,244,619	6,556,221
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**40,120,557**	**38,545,452**
Net Assets / Equity			
Net Worth to Treasury		6,244,619	6,556,221
Property, Plant & Equipment Reserve		33,875,938	31,989,231
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**40,120,557**	**38,545,452**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 22 and Annexures to accounts presented in pages from 23 to 28 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Finacial 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 as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

Chief Accounting Officer	Accounting Officer	Accountant
Name : Dr. Harshana Suriyapperuma	Name : A .P. Kurumbalapitiya	Name :T .Prabaharen
Designation : Secretary to the Treasury, Ministry of Finance, Planning & Economic Development	Designation : Director General	Designation :Deputy Director
Date : .02.2026	Date : 19.02.2026	Date : 19.02.2026

Dr. Harshana Suriyapperuma
Secretary to the Treasury and Secretary to the Ministry of Finance, Planning and Economic Development
Ministry of Finance
Colombo 01

A.P. Kurumbalapitiya
Director General
Department of Management Audit
General Treasury
Colombo 01.

T. Prabhaharen
Deputy Director
Department of Management Audit
General Treasury
Colombo 01

3.3

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2025

	Actual 2025 Rs.	2024 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	2,790,173	2,338,508
Imprest Received	65,455,148	63,446,000
Recoveries from Advance	4,188,688	3,161,809
Deposit Received	2,347,875	370,387
Total Cash generated from Operations (A)	**74,781,884**	**69,316,704**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	62,898,641	62,053,311
Subsidies & Transfer Payments	481,808	669,017
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	2,206,475	1,362,560
Expenditure incurred on behalf of Other Heads	198,152	322,517
Imprest Settlement to Treasury	-	118
Advance Payments	4,543,356	3,562,934
Deposit Payments	2,347,875	370,387
Total Cash disbursed for Operations (B)	**72,676,307**	**68,340,844**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**2,105,577**	**975,860**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Asset Construction, Purchases and Other Investment Acquisitions	2,105,577	975,860
Total Cash disbursed for Investing Activities (E)	**2,105,577**	**975,860**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(2,105,577)**	**(975,860)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
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	-	-

3.4

Basis of Reporting

1) Purpose of Preparation

The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025.

2) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2025.

3) 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.

4) Recognition of Revenue

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

5) 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.

6) Property, Plant and Equipment Reserve

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

7) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2025.

* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats 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.

3.5 Performance of the Revenue Collection

Rs. ,000

Revenue Code	**Description of the Revenue Code**	**Revenue Estimate**		**Collected Revenue**	
		Original Estimate	**Final Estimate**	**Amount (Rs)**	**Percentage as per (Rs) Final Revenue Estimate**
	Not applicable				

3.6 Performance of the utilization of allocation

Rs. ,000

Type of Allocation	**Allocation**		**Actual Expenditure**	**Allocation utilization as a Percentage of Final Allocation**
	Original Allocation	**Final Allocation**		
Recurrent	72,500	72,395	63,684	88 %
Capital	6,250	21,307	5,894	28 %

3.7 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

Rs. ,000

Serial No	Allocation Received from Which Ministry / Department	Purpose of the Allocation	Allocation		Actual Expen diture	Allocation Utilization as a Percentage of final Allocation
			Original	Final		
	Not applicable					

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 31.12.2025	Balance as Per Financial position Report as at 31.12.2025	Yet to be Accounted	Progress reporting as Percentage
9151	Building and Structures	0	0	0	0
9152	Plant & Machinery	33,876	33,876	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	Leased Assets	0	0	0	0

3.9 Auditor General's Report

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය
எனது இல.
My No. } TPD/C/25/34/DMA/FA

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date } 2026 මැයි 27 දින

කළමනාකරණ විගණන දෙපාර්තමේන්තුව
මහා භාණ්ඩාගාරය
316 27 - DD- finance
29 MAY 2026
Department of Management Audit
General Treasury

ගණන්දීමේ නිලධාරී
කළමනාකරණ විගණන දෙපාර්තමේන්තුව

ශීර්ෂය 324 - කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

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1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 324 - කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ (දෙපාර්තමේන්තුව) 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2025 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 ලදි. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව කළමනාකරණ විගණන දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ (සංශෝධිත පරිදි) 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී ඉදිරිපත් 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.

දෙපාර්තමේන්තුවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්,මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව இல. 306/72, பொல்தூவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදි. 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 කරුණක් අවධාරණය කිරීම – මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාල සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට අනුව, කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව කළමනාකරණ විගණන දෙපාර්තමේන්තුව, මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මාගේ මතය විකරණය කරනු නොලැබේ.

1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිඹිබු 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 අවශ්‍ය වන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව කළමනාකරණ විගණන 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 සඵලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායි ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් 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 සැම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තිරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තිය විනිශ්චය සහ වෘත්තිය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනිමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම හඳුනාගැනිම හා තක්සේරු කිරීම සහ ඊට අදාළ විගණන සාක්ෂි ලබාගැනිමට අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් 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, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය 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 අගයන ලදී.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

2. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ) වගන්තිය ප්‍රකාරව

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වී තිබුණි.

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

3. මූල්‍ය සමාලෝචනය

3.1 අග්‍රිම කළමනාකරණය

3.1.1 අපේක්ෂිත වියදම තාත්විකව හඳුනා නොගෙන තත්කාර්ය අතුරු අග්‍රිමයේ වටිනාකම තීරණය කිරීම හේතුවෙන් කාර්යය නිම වීමෙන් පසුව, අවස්ථා දෙකකදී ලබාගත් අත්තිකාරම් මුදලින් සියයට 48ක් සහ සියයට 71ක්, එනම් පිළිවෙලින් රු.27,000 ක් සහ රු.18,870 ක් ආපසු මුදලින් පියවීම කර තිබූ බව විගණනයේදී නිරීක්ෂණය විය.

3.1.2 සුළු මුදල් හා තත්කාර්ය අතුරු අග්‍රිම ලේඛනයේ අතුරු අග්‍රිම නිකුත් කරන නිලධාරියාගේ නම හා තනතුර සඳහන් කර නොතිබීමත්, අතුරු අග්‍රිම නිකුත් කරනු ලබන්නේ කුමන කාර්යයන් සඳහාද යන්න පිළිබඳ කෙටියෙන් විස්තරයක් සඳහන් නොකිරීමත් හා පියවීම් වවුචර් අංකය සඳහන් කර නොතිබීමත් හේතුවෙන් එම ලේඛනය අසම්පූර්ණ ලෙස පිළියෙල කර තිබුණි.

3.2 නීති රීති හා රෙගුලාසිවලට අනුකූල නොවීම

ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි 880 (i) ප්‍රකාරව දෙපාර්තමේන්තුවේ රියදුරන් දෙදෙනෙකු විසින් රජයේ ඇප ආඥා පනතට අනුව ඇප තැබීම සිදුකර නොතිබුණි.

4. මෙහෙයුම් සමාලෝචනය

4.1 කාර්යසාධනය

4.1.1 කාර්යභාරයන් ඉටු කිරීමේ ප්‍රගතිය

(අ) 2025 වර්ෂය තුළ රාජ්‍ය අංශයේ අක්‍රමිකතා සම්බන්ධයෙන් දෙපාර්තමේන්තුවට ලැබී ඇති පැමිණිලි සංඛ්‍යාව 72 ක් වන අතර, 2025 දෙසැම්බර් 31 දිනට විමර්ශනය කර ඇති පැමිණිලි ගණන 19 ක් පමණක් බව නිරීක්ෂණය වේ. ඒ අතරින් පැමිණිලි 18 ක් 2023 සහ 2024 වර්ෂවලට අදාළ පැමිණිලි වන අතර, 2025 ට අදාළව එක් පැමිණිල්ලක් පමණක් විමර්ශනය කර තිබුණි.

(ආ) රාජ්‍ය ආයතනවල විගණන හා කළමනාකරණ කමිටු රැස්වීම් නිසි පරිදි සංවිධානය කර දෙපාර්තමේන්තුව වෙත දැනුම් දීමෙන් පසු භාණ්ඩාගාරය නියෝජනය කරමින් නිලධාරින් එම රැස්වීම් සඳහා යොමු කිරීම දෙපාර්තමේන්තුවේ කාර්යභාරයකි. විගණනයට ලද තොරතුරු අනුව 2025 වර්ෂයේ විගණන හා කළමනාකරණ කමිටු රැස්වීම් 492 ක් පවත්වා ඇති අතර, ඉන් රැස්වීම් 467 කට දෙපාර්තමේන්තුව නියෝජනය කරමින් නිලධාරින් සහභාගි වී තිබුණි.

5. මානව සම්පත් කළමනාකරණය

2025 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ අනුමත තනතුරු සංඛ්‍යාව 50ක් වූ අතර, ඉන් තනතුරු 11 ක් පුරප්පාඩු ලෙස පැවති බවත් ඉන් 05ක් එනම් සියයට 45 ක් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු බවත් නිරීක්ෂණය විය.

එස්.රත්නවීර
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

Chapter 04 - Performance Indicators

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

Serial number	Specific Indicators	True output as a percentage of the desired output		
		90%- 100%	75%-89%	50%- 74%
01	**Ensuring the smooth functioning of the Audit and Management Committees (AMC) and strengthening public sector accountability through internal audit activities**	100%		
02	**Regularization and strengthening of internal audit units of local government institutions and provincial councils**			
	01. Updating the data base regarding internal audit units of provincial councils	100%		
	02. Obtaining audit reports from the internal audit units of provincial councils		85%	
	03. Preparation of quarterly reports		85%	
03	**Review of internal audit units of State Owned Enterprises (SOEs).**			
	Updating the database of internal auditors of state statutory bodies	100%		
04	**Strengthening public sector accountability through the activities of the Committee on Public Accounts (COPA)**	100%		

05	**Capacity development of internal audit staff**		89%	
06	**Development of Guidelines and Circulars** Issuance of Internal Audit Guidelines Circular No. DMA/01/2025.	100%		
07	**Reviewing the internal audit activities of development projects under the ministries** I. Issuance of circulars, guidelines and checklists to strengthen internal audit activities in development projects and improve their quality. II. Participation in project audit and management committees.	90%		
08	**Investigations into complaints received by the department regarding various government institutions**			38%

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

5.1 Indicate the relevant sustainable development goals identified

5.1 Relevant respective Sustainable Development Goals identified.

Relevant Sustainable Development Goals	Objectives	Success indicators	Progress in achieving success (%)		
			0-49	50-74	75- 100
Goal-09 Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.	To ensure efficient management and utilization of resources within ministries and departments which contributes to the overall goal of sustainable infrastructure and industrialization.	What percentage of infrastructure projects are covered by risk-based audit reports and assessment of the adequacy of internal control systems			95%
Goal-16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institution at all levels. .	Contribute to building strong institutions with transparency, accountability, and good governance by conducting and contributing to audit and Management Committee meetings and monitoring internal auditors' Performances.	Number of conducted Audit and Management Committee meetings As a percentage of total number of committees that should have held during the year 2025 (467/492)			95%

Goal-17 Strengthen the means of implementation revitalize the Global Partnership for Sustainable Development.	To foster collaboration through cooperation and knowledge sharing among ministries, departments and other stakeholders, which are essential for achieving sustainable development.	Percentage of training programmes conducted in relation to scheduled programmes.			89%

5.2 Achievements and challenges in achieving the Sustainable Development Goals

5.2.1 Achievements

During the year 2025, representatives of the Department of Management Audit participated in Audit and Management Committee meetings conducted for four quarters in 25 ministries, 46 departments, 9 provincial councils, 13 special expenditure units, and 25 District Secretariat offices.

The total number of Audit and Management Committee meetings scheduled to be held in ministries, departments, District Secretariat offices, provincial councils, and special expenditure units was 472. In addition, 64 separate committee meetings were scheduled for other units under ministries. In 2025, a total of 492 Audit and Management Committee meetings were held in these institutions, of which representatives of the Department of Management Audit participated in 467 meetings. Through these engagements, necessary interventions and guidance were provided to ensure the effective and efficient utilization of financial, human, and physical resources of these institutions, thereby contributing directly and indirectly to the achievement of sustainable development goals.

Although 17 Committee on Public Accounts (COPA) meetings were recommended to be held in 2025, only 15 were actually conducted. All reports that were required to be submitted by the General Treasury for these meetings were forwarded by coordinating with the departments that actively contribute to the Committee on Public Accounts. The department actively participated in all 15 meetings held.

Management Audit Circular No. DMA/01/2025 – Internal Audit Guidelines was issued on 28.04.2025. This new circular was issued after taking into consideration the Management Audit Circular No. DMA/01-2019 dated 12.01.2019, Provincial Internal Audit Guideline No. 1 dated 26.08.2020, subsequent amendments to those circulars, and various guidelines issued with the objective of strengthening the internal audit process. In this process, certain provisions in the previous circulars and guidelines were revised, and additional guidance was included on new areas that require attention, as identified during Audit and Management Committee meetings.

Training programs have been conducted for Chief Internal Auditors, Internal Auditors, and Internal Audit staff of all government institutions across the island, contributing to the provision of efficient services to their respective institutions by enhancing their knowledge and skills. During the year 2025, a total of 13 such training programs were conducted.

In 2025, four training programs aimed at capacity development of internal auditors and expanding their knowledge on new circulars and guidelines were organized at the premises of the Ministry of Finance. Additionally, with financial assistance provided by the United Nations Development Programme (UNDP) to enhance the quality of internal auditing, three one-day training programs and six two-day training programs (a total of nine programs) were conducted at provincial and district levels. These programs were designed to develop the capacity of internal auditors and officers attached to internal audit units at provincial and district levels.

Through these initiatives, training opportunities were provided in nearby cities for officers who had limited access to such programs. The training covered highly important themes related to internal auditing, including performance auditing, technical aspects to be considered in the implementation of development projects, and land administration and management. In 2025, a total of 1,301 officers were provided with training opportunities. These efforts significantly contributed to their capacity development, improvement of knowledge and attitudes, resolution of existing technical issues, and enhancement of service motivation and job satisfaction.

Furthermore, with the objective of reviewing the progress of duties performed by Chief Internal Auditors and Internal Auditors, identifying and addressing their issues, and taking necessary steps to improve efficiency and performance, 21 progress review meetings were conducted by summoning Chief Internal Auditors from ministries, departments, and state enterprises, as detailed below:

- Ministries: 09
- Departments: 07
- State Enterprises: 05

During the year 2025, the Department of Management Audit actively participated in audit and Audit and Management Committee (AMC) meetings conducted for 44 projects, representing the department with the objective of strengthening governance, financial discipline, and risk oversight in development projects. Through this involvement, the progress of project implementation, internal control issues, and compliance matters were reviewed, and guidance and recommendations were provided where necessary.

By investigating complaints received regarding irregularities occurring in various institutions and submitting recommendations, as well as proposing appropriate procedures in instances where internal control systems were not properly implemented, steps were taken to minimize irregularities and enhance efficiency across institutions.

In order to raise awareness among the general public and relevant stakeholders about the role of the department, and to facilitate knowledge sharing among officers of internal audit divisions with wide coverage at minimal cost, the department's official YouTube channel was successfully launched in 2025.

The first phase of the DMA CONNECT software was successfully completed, enabling Chief Internal Auditors/Internal Auditors of ministries, departments, district secretariats, provincial councils, and special expenditure units to prepare internal audit plans through a computerized system and obtain observations from the Department of Management Audit.

5.2.2 Challenges

Due to the need to ensure prudent government expenditure, it has not been possible to physically participate in every audit and management committee meeting held in outstation provinces. Additionally, the limited awareness among Chief Internal Auditors, Internal Auditors, and other officers regarding how their duties contribute to achieving Sustainable Development Goals (SDGs) poses a challenge to progress in this area. Furthermore, the department does not have a sufficient number of officers to attend audit and management committee meetings of all government institutions, and the lack of trained support staff also hinders contributions toward achieving SDGs.

Moreover, when training internal auditors, it is not practical to engage experienced resource persons under the existing fee structure, which has adversely affected the quality of training programs. Securing adequate budgetary provisions for training programs is also one of the key challenges faced by the department.

Chapter 06 – Risk Management Framework

6.1 Governance and Strategic Alignment

The Department of Management Audit (DMA) has developed and implemented a Risk Management Framework tailored to its core functions, ensuring effective oversight of internal audit activities across Ministries, Departments, Special Spending Units, and Provincial Councils. This framework is aligned with national governance policies and provides structured guidance on risk identification, assessment, and mitigation specific to the DMA's operations.

6.2 Departmental Risk Culture and Risk Appetite

6.2.1 Establishing a Risk-Aware Culture

- The DMA promotes a proactive risk management culture by embedding risk awareness into daily operations and decision-making processes.
- Risk management principles are incorporated into internal audit procedures, training programs, and AMC meetings.
- Continuous improvement initiatives ensure that risk management remains an integral part of departmental governance.

6.2.2 Defining Risk Appetite

- The department has defined a Risk Appetite Statement that outlines acceptable levels of risk for various operational activities.
- The risk appetite is categorized into low, moderate, and high-risk tolerance levels, ensuring a balanced approach to risk-taking and mitigation.
- Risk appetite levels are reviewed periodically to align with government priorities and evolving risk landscapes.

6.3 Risk Management Implementation

6.3.1 Application in Departmental Activities

- The framework has been integrated into the Audit and Management Committee (AMC) meetings, where identified risks are discussed, and appropriate mitigation strategies are recommended.

- Risk assessment methodologies are embedded in the guidance provided to internal auditors to enhance the effectiveness of internal audit processes.
- The framework supports the evaluation of financial and operational controls within ministries and departments.

6.3.2 Guidelines and Circulars

A training module on risk management has been developed by the Department of Management Audit.

6.4 Integration with Internal Audit & Control Mechanisms

6.4.1 Risk-Based Internal Audits

- Internal auditors are required to submit audit plans and reports through the DMA's web-based internal audit management system, ensuring risk-based evaluations.
- The framework has been instrumental in identifying high-risk areas within departmental financial transactions and compliance assessments.

6.4.2 Audit and Management Committee (AMC) Meetings

- Key risks related to departmental financial allocations, audit effectiveness, and governance are identified and discussed in AMC meetings.
- Actionable recommendations are provided to ministries based on risk assessment reports submitted through the department's digital audit platform.

6.5 Key Risks Identified and Mitigation Strategies

6.5.1 Major Risk Areas in Departmental Activities

- Operational Risks: Inefficiencies in coordinating AMC meetings, delays in issuing audit guidelines, and resource constraints in training programs.
- Compliance & Legal Risks: Non-adherence to audit reporting deadlines, inadequate follow-up on audit recommendations, and inconsistencies in risk reporting.
- Strategic Risks: Challenges in aligning departmental risk management initiatives with broader national policies.
- Reputational Risks: Risks arising from delays in responding to audit queries and failure to enforce accountability measures.
- Political/Geopolitical Risks: External pressures affecting the department's ability to execute audit oversight functions effectively.

6.5.2 Risk Mitigation Strategies

- Strengthened monitoring mechanisms to ensure timely follow-ups on audit recommendations.
- Enhanced risk reporting structures through the internal audit management system, enabling real-time tracking of audit progress.
- Developed a Risk Appetite Statement specifically for AMC meetings, internal auditor training, and risk-based financial oversight.
- Established preventive, detective, and corrective controls to mitigate key risk areas and improve governance effectiveness.

6.6 Performance Evaluation and Impact

6.6.1 Contribution to Departmental Efficiency

- Improved coordination of AMC meetings, ensuring risk mitigation actions are systematically tracked.
- Increased compliance with internal audit reporting requirements through digital platforms.
- Enhanced transparency in risk-related decision-making within the department.

6.6.2 Success Stories

- Implementation of the web-based internal audit system has streamlined risk-based audit submissions and improved data accuracy.
- Risk mitigation strategies applied in departmental financial management have led to improved governance outcomes.

6.7 Challenges and Future Improvements

6.7.1 Implementation Challenges

- Need for further capacity building among internal auditors and departmental staff to effectively utilize risk management tools.
- Limited integration of risk data into real-time decision-making processes.

6.7.2 Future Enhancements

- Expansion of the web-based risk management system to enhance risk reporting automation.
- Development of an interactive risk dashboard for monitoring risks related to AMC meetings, audit effectiveness, and financial control activities.
- Regular updates to the framework to incorporate emerging risks in public financial management.

6.8 Conclusion

The Risk Management Framework has been instrumental in strengthening risk oversight within the Department of Management Audit's core activities, particularly in AMC meetings, internal auditor training, and financial oversight functions. Continued enhancements in digital tools, training, and policy development will ensure sustainable risk management practices that support public sector governance.

Chapter 08 – Strategic Plan- 2026-2030

1. Executive Summary

This Strategic Plan 2026–2030 provides a structured roadmap to enhance internal audit functions within Sri Lanka's public sector. It aims to align audit oversight with national development priorities and global best practices. Key focus areas include strengthening governance, digitization, capacity building, effectiveness of Audit and Management Committee, and strategic stakeholder engagement. The plan incorporates performance indicators, risk mitigation measures, and implementation timelines to ensure accountability and measurable impact.

2. Introduction

2.1 Background of the Department of Management Audit

The Department of Management Audit (DMA) serves as a pivotal oversight institution within public financial management framework in the country. Operating under the authority of Financial Regulation 133 and the Public Finance Management Act, the DMA is entrusted with assessing the efficiency, effectiveness, and economy of public sector operations. Its primary mandate is to ensure that government entities uphold sound financial management practices. Through its focus on value for money, transparency, and accountability, the DMA significantly contributes to strengthening public sector governance and improving the quality-of-service delivery across the country.

2.2 Legal Mandate of the Department

DMA's operations are guided by:

- Public Financial Management Act No. 44 of 2024 (Section 33)
- National Audit Act No. 19 of 2018 (Sections 40 & 41)
- Treasury directives

2.3 Importance of Reforms in Public Sector Audit Oversight

Reforms in public sector audit oversight are essential to ensure that audit functions remain relevant, responsive, and effective in addressing emerging governance challenges. As public institutions face increasing complexity, technological changes, and heightened public expectations, audit systems must evolve to provide timely, risk-based, and results-oriented oversight. Strengthening audit oversight through reforms enhances transparency, accountability, and fiscal discipline, while also building public trust and confidence in government operations. Modernized audit practices also support evidence-based decision-making and contribute to the efficient use of public resources.

In line with Section 33 of the Public Financial Management Act, 2024, which calls for the establishment and strengthening of effective internal audit mechanisms in all government institutions, this Reform Strategic Plan outlines expected key reform initiatives for the period 2026 - 2030.

Summary of Section 33 – Public Financial Management Act, No. 44 of 2024

Section 33 of the Public Financial Management Act, 2024 addresses the **internal audit function** within public entities. It outlines the following key points:

- **Independence of Internal Auditors**: Internal auditors must function independently and should not be assigned duties that could lead to a conflict of interest.

- **Reporting Responsibilities**: Internal auditors are required to submit audit findings to the Chief Accounting Officer, Accounting Officer, or governing body of the respective public entity. Copies of these reports must also be forwarded to the Department responsible for Audit Management, in accordance with Sections 40 and 41 of the National Audit Act, No. 19 of 2018.

- **Directive Authority**: The Secretary to the Treasury is empowered to issue directives aimed at strengthening internal controls, internal audit, and audit management committees across public entities.

2.4 Alignment with National Development Priorities and Public Finance Management Reforms

The strategic direction of the Department of Management Audit is closely aligned with Sri Lanka's national development priorities and ongoing Public Finance Management (PFM) reforms. By enhancing internal audit governance, promoting accountability, and improving financial oversight, the DMA supports key policy objectives such as good governance, efficient public service delivery, and sustainable fiscal management. These efforts directly contribute to achieving the goals outlined in the National Policy Framework and the Public Finance Management Act, ensuring that public resources are managed transparently and effectively to drive inclusive and equitable development.

3. Vision, Mission, and Core Values

Vision: To be the leading institution in strengthening internal audit functions to ensure public sector accountability and performance.

Mission: To provide strategic direction, oversight, and capacity development to internal audit units and strengthen internal control mechanisms across government institutions.

Core Values: Integrity | Independence | Professionalism | Transparency | Innovation | Collaboration

4. Core Functions of the Department

(i) Provide guidance to internal auditors in ministries, departments, district secretariats, special spending units and provincial councils.

(ii) Conduct and participate in Audit and Management Committee (AMC) meetings representing the Treasury.

(iii) Monitor and review internal audit performance.

(iv) Develop internal audit frameworks, circulars, and guidelines.

(v) Conduct special investigations and reviews when necessary.

(vi) Train internal auditors and build audit capacity.

(vii) Manage and improve the internal audit software system for communication and report submission.

(viii) Coordinate with external stakeholders such as the Auditor General and international partners.

5. Reform Strategic Goals and Objectives

Overall Objective: To strengthen internal audit functions and ensure improved financial management practices in public institutions, thereby fostering fiscal discipline, reduction irregularities, and promoting good governance

The following table outlines strategic reform initiatives to be undertaken by the DMA during 2026–2030 to ensure institutional compliance with Section 33 of the Public Financial Management Act, No. 44 of 2024, focused on internal audit systems, risk management, digitalization, and governance improvement

Strategic Goal	Objectives	Key Initiatives
Goal 1: Strengthen Internal Audit Governance in the Public Sector	(i) Review and update internal audit guidelines and manuals etc (ii) Ensure that all government institutions adopt risk-based internal audit plans by 2028	(i) Develop and issue a new Internal Audit Framework and circulars (ii) Provide technical support for risk-based planning (iii) Monitor and evaluate internal audit reports via the web system
Goal 2: Improve Effectiveness of AMC including project AMC	(i) Ensure all ministries and departments conduct AMC meetings quarterly (ii) Develop standardized AMC reporting templates and protocols by 2027	(i) Deploy trained officers to participate in AMC meetings (ii) Create an AMC performance dashboard via the web system (iii) Publish an annual AMC performance report
Goal 3: Build Capacity and Professionalism of Internal Auditors	(i) Train at least 250 internal auditors on core and emerging audit areas by 2030 (ii) Introduce a certification system for government internal auditors	(i) Conduct regular workshops on IT audit, performance audit, risk management, etc. (ii) Enhance collaboration with Local and foreign training providers (iii) Implement an e-learning platform linked to the department website
Goal 4: Enhance Internal Audit System Digitization	(i) Upgrade and expand the audit reporting web system by 2027 (ii) Integrate risk registers and audit performance monitoring dashboards by 2028	(i) Add modules for online AMC reporting, performance indicators, and audit tracking (ii) Provide user manuals and practical training for internal auditors

Goal 5: Ensure Timely and Effective Investigations	(i) Develop an expedited protocol for initiating special investigations within 10 working days (ii) Increase special review coverage by 25 percent by 2030	(i) Establish a Special Investigation Unit with trained officers (ii) Develop standard Operating Procedure (SOPs) for case prioritization and reporting
Goal 6: Institutional Strengthening and Strategic Engagement	(i) Restructuring the Organizational Framework of the Department (ii) Develop a Departmental Human Resources Development Plan by 2026 (iii) Strengthen partnerships with oversight and audit institutions	(i) Establishment of dedicated units for key functions (ii) Implement internal capacity-building plans (iii) Hold an annual National Internal Audit Conference (iv) Participate in regional knowledge-sharing platforms
Goal 7: Strengthening Committee of Public Accounts (COPA) Engagement	(i) Ensure relevant insights from AMC meetings are systematically captured and reported for COPA proceedings. (ii) Develop a framework for regular information-sharing between the Department and parliamentary committees by 2027.	(i) Develop a structured reporting template to summarize key risks, control gaps, and compliance issues identified in AMC meetings. (ii) Share quarterly summaries with the Department of Public Finance and Auditor General's Department to support COPA deliberations (iii) Train internal auditors to identify (COPA) relevant observations during audits and AMC engagements. (iv) Create a secure archive of AMC findings accessible to key oversight bodies (COPA, National Auditor Office, and Ministry of Finance (MOF) etc).

6. Strategic Risk Management Framework

To ensure the successful implementation of the Reform Strategic Plan 2026-2030, the DMA adopts a Strategic Risk Management Framework. This Framework proactively identifies, assess and manages risks that could impact the achievement of strategic objectives.

6.1 Risk Governance Structure

A strategic Risk management Committee will be established to oversee the identification, monitoring, and mitigation of risks related to the strategic plan. The committee will report directly to the Director General and will conduct quarterly reviews of strategic risk exposure.

6.2 Integration with Strategy Development

Risks have been assessed across all strategic goals and embedded into the implementation matrix. Each strategic objective includes associated risks and mitigation strategies to ensure a resilient and adaptive approach.

6.3 Risk Management Approach

- Risks: Resistance to change, budget limitations, lack of cooperation from auditees.
- Mitigation Plan: Policy backing from Treasury, stakeholder sensitization, phased roll-out, funding support from partners.

6.4 Strategic Risk Metrix

Following are the key risks in the implementation of the Strategic Plan for the Department of Management Audit along with likely cause & impact with possible mitigation measures. All of these are addressed while strategizing the internal audit strategy for the period 2021- 2025 and each of these risks are mapped against the strategy as detailed in Risk Metrix table below.

Description			Risk Level	Mitigation Strategy	Main Linkage with respective Goal
Risk Area	**Cause**	**Impact**			
Lack of Adequate Funding	Insufficient budget allocation for training	Failure to implement capacity building and other initiatives	High	Seek external funding (UNDP); phased budget requests	Goal No. 3
Resistance to Reform	Lack of cooperation from auditees	Non-compliance and lack of support for AMC and Internal Audit reforms	High	Conduct awareness and advocacy programs	Goal No. 2
System Risk on IT	Delays in procurement or implementation	Digital system upgrades are not completed on time	High	Strengthen procurement process; hire experienced service providers	Goal No. 4
Capacity Risk	High turnover of internal auditors	Reduces audit effectiveness and institutional memory	High	Create retention incentives; continuous training	Goal No. 3
Information Gap	Inadequate relay of AMC findings to oversight bodies	Oversight bodies like COPA receive incomplete information	High	Formalize communication protocol with COPA secretariat	Goal No. 2
Staff Shortages	Inadequate staffing in the DMA	Inefficiency; persistent low staffing may hinder	High	Increase automation and use of technology to	All

		implementation of the Plan		increase efficiency	
Coordination Risk	Poor coordination with related institutions	Duplicated efforts or gaps in audit follow-up	Medium	Establish regular coordination meetings	Goal No. 6
Reputational Risk	Missed opportunity to support parliamentary oversight	Loss of confidence in audit function's usefulness	High	Develop structured AMC-to-COPA reporting system	Goal No. 2

7. **Monitoring and Evaluation Framework**

I. Link Annual action plans to goals
II. Introduce KPIs and performance scorecards
III. Conduct a Mid-term review in **2028**
IV. Conduct annual stakeholder reports and feedback sessions
V. Establish a Strategic Risk Management committee to monitor risk indicators quarterly and revise mitigation plans accordingly
VI. Conduct a mid-term strategic risk assessment in **2028** to adjust the strategy as needed

8. Expected Outcomes by 2030

- Internal audit unites fully institutionalized across public institutions
- Significant improvement in compliance with Section **33** of the Public Financial Management Act
- Enhanced fiscal accountability and transparency
- Widespread adoption of digital audit tools and practices
- A highly skilled and professional internal audit workforce
- Stronger Risk Management and Internal Control mechanism
- Ensuring value for money of the public expenditure

9. Budget Summary (indicative) for the Period of 2026-2030

Key Activity	Total Budget Estimate (Rs. Mn)
Capacity development programs	
Software upgrades	
Publication and communication	
Special reviews and investigations	

10. Annexes

1. SWOT Analysis
2. Stakeholder Map
3. Implementation Matrix
4. Key Performance Indicators
5. Training Calendar Outline
6. Organizational Structure (Proposed Enhancements)

SWOT Analysis

Strengths	Weaknesses	Opportunities	Threats
• Authority granted by Treasury and FRs	• Limited staff capacity relative to workload	• Growing support for public financial management reforms	• Resistance to reform from auditees
• Experienced officers with institutional knowledge	• Budget constraints for training and technology upgrades	• Support from Development partners	• Political influence or lack of cooperation
• Central coordination role across ministries and departments	• Inconsistent audit quality across institutions	• Integration of risk management into government systems	• Technological disruption without corresponding skills
• Existing web-based audit reporting platform	• Limited data analytics and IT audit capabilities	• Demand for more transparency and accountability	• Turnover of trained internal audit staff

Annex 2

Stakeholder Map

Stakeholder	**Role/Interest**	**Engagement Strategy**
Ministry of Finance / Treasury	Oversight, approval, funding	Regular briefings, reporting, collaboration on reforms
Internal Audit Units	Key implementers of audit plans	Training, capacity building, guideline support
National Audit Office	External audit collaboration	Formal coordination, shared audit observations
Development Partners	Financial and technical support	Proposal development, reporting, partnerships
COPA	Accountability follow-up	Sharing AMC reports, strategic briefings
SLIDA / CIASL etc	Audit training institutions	Training delivery partnerships
Department of IT/ IT Developers / Consultants	System development and support	Contracting, TORs, system evaluations

Annex 3

Implementation Metrix

Objectives	Key Initiatives	Time Frame					Responsibility
		2026	2027	2028	2029	2030	
Strategic Goal 1: Strengthen Internal Audit Governance in the Public Sector							
Review and update internal audit guidelines and manuals by 2027 Ensure that all government institutions adopt risk-based internal audit plans by 2028	(i) Develop and issue a new Internal Audit Framework and circulars (ii) Provide technical support for risk-based planning (iii) Monitor and evaluate internal audit reports via the web system						DMA
Strategic Goal 2: Improve Effectiveness of AMC including project AMC							
Ensure all ministries and departments conduct AMC meetings quarterly Develop standardized AMC reporting templates and protocols by 2027	(i) Deploy trained officers to participate in AMC meetings (ii) Create an AMC performance dashboard via the web system (iii) Publish an annual AMC performance report						DMA
Strategic Goal 3: Build Capacity and Professionalism of Internal Auditors							
Train at least 250 internal auditors on core and emerging audit areas by 2030	(i) Conduct regular workshops on IT audit, performance audit, risk management, etc.						DMA

Introduce a certification system for government internal auditors	(ii) Enhance collaboration with Local and foreign training providers (iii) Implement an e-learning platform linked to the department website						
Strategic Goal 4: Enhance Internal Audit System Digitization							
Upgrade and expand the audit reporting web system by 2027	(i) Add modules for online AMC reporting, performance indicators, and audit tracking (ii) Provide user manuals and practical training for internal auditors						DMA +IT
Integrate risk registers and audit performance monitoring dashboards by 2028							
Strategic Goal 5: Ensure Timely and Effective Investigations including Development Projects							
Develop an expedited protocol for initiating special investigations within 10 working days	(i) Establish a Special Investigation Unit with trained officers (ii) Develop standard Operating Procedure (SOPs) for case prioritization and reporting						DMA
Increase special review coverage by 25 percent by 2030							
Strategic Goal 6: Institutional Strengthening and Strategic Engagement							
Restructuring the Organizational Framework of the Department	(i) Establishment of dedicated units for key functions (ii) Implement internal capacity-building plans						DMA

Develop a Departmental Human Resources Development Plan by 2026 Strengthen partnerships with oversight and audit institutions	(iii) Hold an annual National Internal Audit Conference (iv) Participate in regional knowledge-sharing platforms						
Strategic Goal 7: Strengthening COPA Engagement							
Ensure relevant insights from AMC meetings are systematically captured and reported for COPA proceedings. Develop a framework for regular information-sharing between the Department and parliamentary committees by 2027.	(i) Develop a structured reporting template to summarize key risks, control gaps, and compliance issues identified in AMC meetings. (ii) Share quarterly summaries with the Department of Public Finance and Auditor General's Department to support COPA deliberations (iii) Train internal auditors to identify COPA -relevant observations during audits and AMC engagements. (iv) Create a secure archive of AMC findings accessible to key oversight bodies (COPA, National Auditor Office, and Ministry of Finance (MOF etc).						DMA

Annex 4

Key Performance Indicators (KPIs)

The following Key Performance Indicators (KPIs) will be used to monitor and evaluate the success of the Reform Strategic Plan 2026–2030.

Strategic Goal	KPI	Target by 2030
Strategic Goal 1: Strengthen Internal Audit Governance across the Public Sector	Percentage of institutions using risk-based audit plans	100%
	Updated IA framework and guidelines published	Completed by 2027
Strategic Goal 2: Improve Effectiveness of AMC including project AMC	Percentage of institutions conducting AMCs quarterly	90%
	Annual AMC performance reports published	Annually
Strategic Goal 3: Build Capacity and Professionalism of Internal Auditors	Number of internal auditors trained	>250
	Satisfaction rate from training feedback	Above 85 percent
Strategic Goal 4: Enhance Internal Audit System Digitization	Number of institutions submitting reports online	100%
	Web-based system upgraded with risk and AMC modules	Completed by 2027

Strategic Goal 5: Ensure Timely and Effective Investigations including Development Projects	Average time to initiate special investigation	Within 10 working days
	Number of investigations completed annually	>20
Strategic Goal 6: Institutional Strengthening and Strategic Engagement	Number of policy collaborations and partnerships	At least 10
Strategic Goal 7: Strengthening COPA Engagement	Quarterly AMC summary reports submitted for COPA use	100%
	Training sessions conducted on COPA-relevant reporting	2 sessions annually

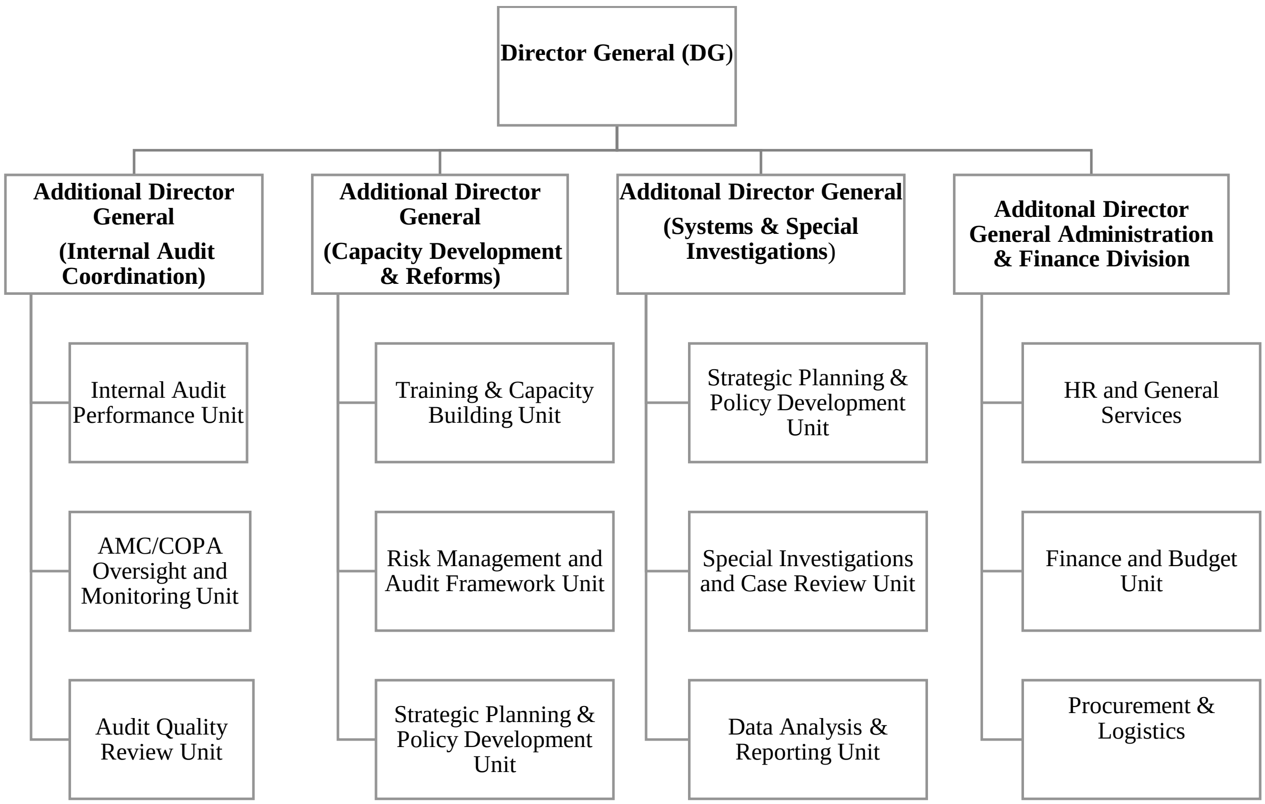
Annex 5

Training Calendar Outline (2026–2030)

Training Theme	Target Group	Mode	Time Frame					Collaborators
			2026	2027	2028	2029	2030	
Risk-Based Internal Auditing	IA staff – Ministries	In-person / Zoom						Training Providers
AMC Meeting Protocols	Ministry secretariats	Workshops						DMA, Training Providers
IT and Data Analytics in Audit	Selected IAs + DMA staff	Hybrid						Training Providers
Performance & Environmental Audits	Senior Internal Auditors	Seminars						Training providers
Ethics and Independence	All internal auditors	E-learning						Training Providers
Audit Report Writing & Communication	IA staff	Regional workshops						DMA

Annex 6

Proposed Organizational Structure (Enhanced)



Chapter 08 - Human Resource Profile

8.1 Cadre Management (As at 31/12/2025)

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	17	12	05
Tertiary	-	-	-
Secondary	23	21	02
Primary	10	06	04

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

- **Senior :** Although there were five vacancies, it was not much affected on performance as other officers were covering up their duties.

- **Secondary :** Although there were two vacancies, it was not much affected on performance as other officers were covering up their duties.

- **Primary :**
    - **Drivers :** One driver was attached to a senior staff officer of the institution on 29.10.2025 and one driver from the institution was deployed for reserve vehicles, so the driver vacancies did not affect the performance of the department.

8.3 Human Resource Development (Foreign Training Program)

Name of the Officer	Name of the Program	No.of staff trained	Duration of the program	Total investment (Rs.374,005.08)		Nature of the program (Foreign /Local)	Output/Knowledge Gained
				Local	Foreign		
01. Mrs.P.D.H. Dabare – Director (Acting)	Public Expenditure Management	01	2025.11.10 -2025.11.21	Rs.108,893.03	-	Foreign	Digital Systems Integration, Procurement modernization, Robust scheme assessment, Sri Lanka to improve efficiency of public spending through improved accountability and improved beneficiary targeting, Transparency and accountability can be improved
02. Mr. J.A. Jareed- Deputy Director	Seminar for young diplomats from the democratic socialist republic of Sri Lanka	01	2025.11.25 -2025.12.08	Rs.117,857.33 Rs. 30,602.75	-	Foreign	Rural Infrastructure Development, Knowledge related to enhancing livelihoods and accelerating technological development
03. Mrs. T.H.N.P.De Silva - Development Officer	Audit of Digital Public Infrastructure	01	2025.11.12 - 2025.11.28	Rs.116.651.97	-	Foreign	This training provided practical training on auditing digital public infrastructure and how to ensure the security and sustainability of digital public systems, while strengthening governance, accountability and public trust.

8.4 Human Resource Development (Local Training Program)

Name of the Program	No.of staff trained	Duration of the program	Total investment (Rs.133,000/=)		Nature of the program (Foreign /Local)	Output/Knowledge Gained
			Local	Foreign		
organizational structure and salary structure of the public service	11	2025.02.19 2025.03.11	-		Local	Knowledge of the organizational structure and salary structure of the public service
Calculation and payment of civil pensions	01	2025.03.17 2025.03.18	13,000/=		Local	Knowledge of civil pensions
Maintenance of government vehicles	01	2025.03.25	6,500/=		Local	Knowledge of government vehicle management and maintenance
Salary conversion	09	2025.04.10	-		Local	Salary conversion skills
Accounting role and practical application	01	2025.08.15	6,500/=		Local	Knowledge of accounting
Formal filing	01	2025.05.29	14,000/=		Local	Knowledge of formal filing

Stores management	01	2025.06.04	6,500/=		Local	Knowledge of systematic stores control
Data Analysis Using Ms Exell & Power BI	02	2025.06.18,19,20	40,000/=		Local	Knowledge of data analysis using Power BI
Office procedures	01	2025.09.02/03	12,000/=		Local	Knowledge of office procedures
Calculating income tax liability	02	2025.10.17	28,000/=		Local	Knowledge of income tax preparation
Development of office assistants and drivers for a quality work environment	01	2025.11.19	6,500/=		Local	Practical knowledge of professional development to create a quality work environment

Chapter 09 - 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 "B"Account of public officers	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 Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have 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 updated	Complied		
2.9	Register of losses has been maintained and updated	Complied		
2.10	Commitment register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated	Complied		
03	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Accounts Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	Preparation of annual action plan	Complied		
4.2	Preparation of annual procurement plan	Complied		
4.3	Preparation of internal audit plan	Not Relevant	In respect of Treasury Departments There is no separate internal audit division and the Internal Auditor of the Ministry of Financial Planning	

			and Economic Development prepares the audit plan and conducts the audit activities accordingly	
4.4	The annual estimate has been prepared and submitted to the National Budget Department 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/l-2019	Not Relevant	In respect of Treasury Departments There is no separate internal audit division and the Internal Auditor of the Ministry of Financial Planning and Economic Development prepares the audit plan and conducts the audit activities accordingly	
6.2	All the internal audit reports have 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	Not Relevant	In respect of Treasury Departments There is no separate internal audit division and the Internal Auditor of the Ministry of Financial Planning and Economic Development prepares the audit	

			plan and conducts the audit activities accordingly	
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Not Relevant	This department does not have an internal audit division. However, the ministry internal auditor has performed internal audit activities regarding this department and report to the Auditor General accordingly	
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	Not Relevant	The Internal Auditor of the Ministry of Finance Planning and Economic Development conducts the relevant Audit and Management Committee meetings	
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 retested 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, certified and submitted for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the years 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 were entered into not exceeding the provisions that remained at the end of the year as per the FR 94(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 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 account 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 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.	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue earned had been made in terms of the regulations	Not Relevant		

15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not Relevant		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Relevant		
16	**Human Resource Management**			
16.1	The staff had been maintained 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 through website and it has been facilitated to appreciate / allegation to public against the public authority through 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 citizen’s 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	Not Relevant	It is not necessary to sign the Annual Performance Agreement as per paragraph 03 of Public Administration Circular No. 02/2018 (i) dated 30.11.2023.	
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		