



කාර්යසාධන වාර්තාව
செயலாற்றுகை அறிக்கை
Performance Report
2022

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
அரசு கணக்குகள் திணைக்களம்
Department of State Accounts

මහා භාණ්ඩාගාරය
කොළඹ 01

பொது திறைச்சேரி
கொழும்பு 01

General Treasury
Colombo 01

Contents

Chapter 01 - Institutional Profile/Executive Summary	
1.1 Introduction	1
1.2 Vision, Mission, Objectives of the Institution	1
1.3 Key Functions	2
1.4 Main Divisions of the Department	2
1.5 Organizational Chart	3
Chapter 02 – Progress and the Future Outlook	4 - 13
Chapter 03 - Overall Financial Performance for the Year ended 31st December 2022	
3.1 Statement of Financial Performance	14
3.2 Statement of Financial Position	15
3.4 Statement of Cash Flow	16
3.5 Notes to the Financial Statement	17 - 18
3.6 Performance of the Revenue Collection	19
3.7 Performance of the Utilization of Allocations	19
3.8 In terms of F.R. 208, Grant of allocations made to this Department /District Secretariat/Provincial Council as an agent of the other Ministries/ Departments	19
3.9 Performance of the Reporting of Non-Financial Assets	20
3.10 Auditor General's Report	21 - 27
Chapter 04 – Performance Indicators	
4.1 Performance Indicators of the Institute (Based on the Action Plan)	28 - 31
Chapter 05- Performance of the achieving Sustainable Development Goals (SDG)	
5.1 Identified Relevant Sustainable Developments Goals	32
5.2 Achievements and challenges of the Sustainable Development Goals	32
Chapter 06 - Human Resource Profile	
6.1 Cadre Management	33
6.2 How the shortage or excess in human resources has been affected to the performance of the institute.	33
6.3 Human Resource Development	33
Chapter 07– Compliance Report	34 - 40

Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

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

1.2 Our Vision

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

Our Mission

Provide financial information to Government Ministries and Departments for decision making and improving compliance & reporting and act as the issuer of Government consolidated financial statements to all the stakeholders.

Our Objectives

- ▶ Provision of accounting support to the Government organizations for execution of the National Budget.
- ▶ Maintenance of accounting database by collecting data from all accounting units for generation of statistical information.
- ▶ Enhance the quality of state accounts continuously in line with international accounting standards.
- ▶ Ensure accountability and transparency for public financial management.
- ▶ Provide regular assistance to Accounting Units to develop implement and maintain the computerized accounting software systems in order to generate accounting information automatically through electronic formats
- ▶ Present financial statistics to take quality decision in timely manner.
- ▶ Undertake research for development of non-financial performance indicators for the purpose of integration with financial performance.

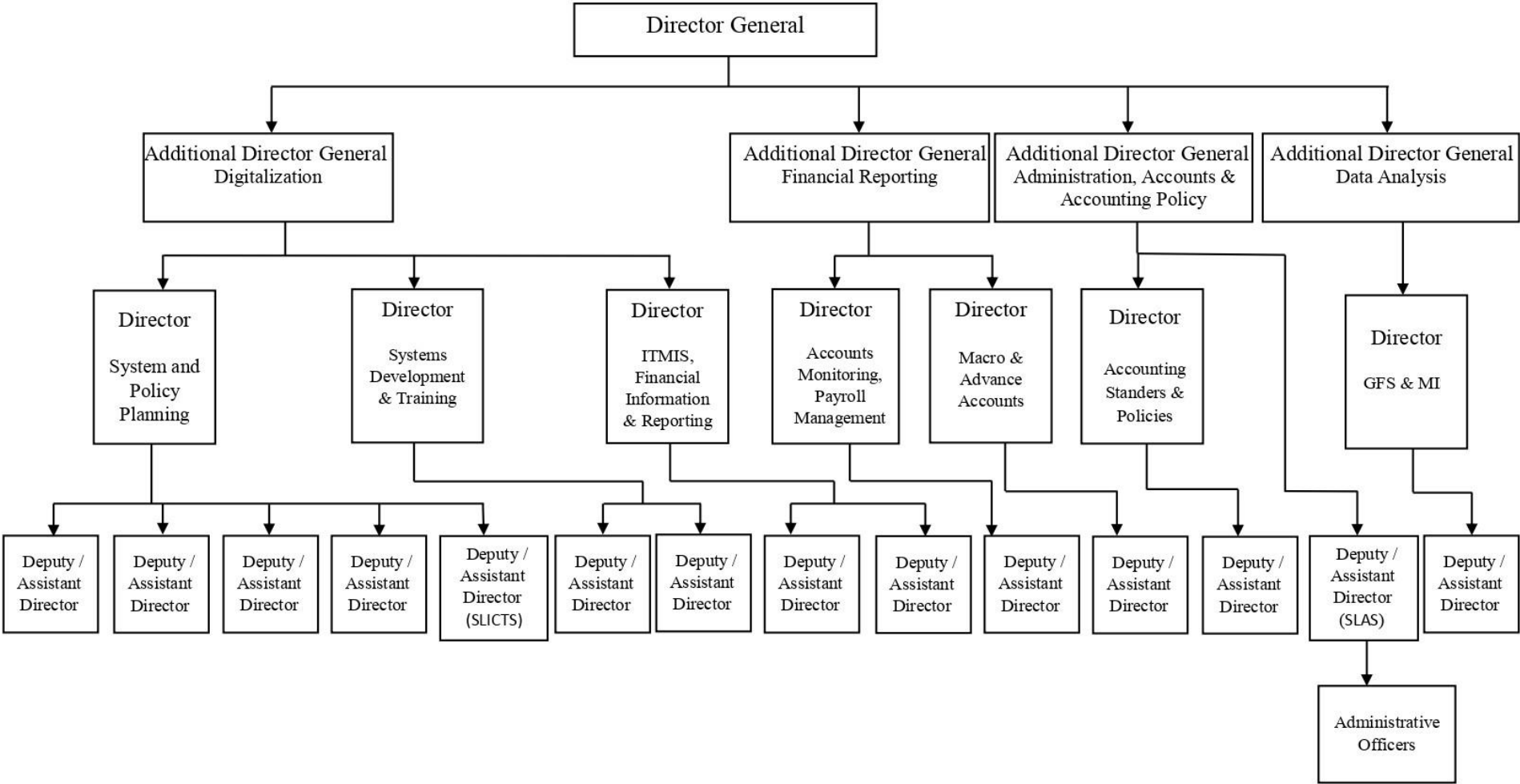
1.3 Key Functions

1. Operation of Centralized Accounting System to record financial transactions of Government Ministries and Departments.
2. Implementation of computer based accounting system in Government Ministries and Departments and maintenance of improved management information system and update to meet changing needs.
3. Issuance of instructions and guidance to maintain accounting system and provision of training facilities for accounting staff accordingly.
4. Provide accounting information on revenue and expenditure to the Auditor General, Central Bank of Sri Lanka, IMF, ADB and other similar institutions.
5. Preparation of Financial Statements of the Government annually as per the statutory requirements and present it to the Parliament.
6. Providing necessary assistance for smooth functioning of the proposed Government payroll system.

1.4 Main Divisions of the Department

1. Financial Reporting Division
 - 1.1. Accounts Monitoring & Payroll Software Management
 - 1.2. Macro Accounts and Advance Accounts
2. Data Analysis Division
 - 2.1. Government Financial Statistics and Management Information
3. Digitalization Division
 - 3.1. System and Policy Planning
 - 3.2. System Development and Training
 - 3.3. Integrated Treasury Management Information Systems, Financial Information and Reporting
4. Administration, Accounts and Accounting Policies Division
 - 4.1. Accounting Standards and Policies
 - 4.2. Finance
 - 4.3. Administration

1.5 Organizational Structure



Chapter 02 – Progress and the Future Outlook

NEW CIGAS Software

The New Computerized Integrated Government Accounting System (New CIGAS) which is an in-house developed application software, was further developed to improve the quality of the financial reporting and maintain its efficiency and quality in 2022. Accordingly, the system had been maintained and updated by continuous development of the New CIGAS accounting system in line with new requirements and user feedback and steps were taken to maintain an accurate accounting information system by correcting problems and shortcomings identified in the New CIGAS program.

The New CIGAS web Interface called ‘New CIGAS web App’ was further developed to integrate the summaries of Accounts and report to the stakeholders. It was made possible in the year 2022 to upload the opening balances and purchases of assets online for Expenditure Units by uploading the Central Government Asset Networks to the Clients, in a way that facilitates the General Treasury to check the assets of each unit of expenditure separately.

In order to, ensure the smooth functioning of the New CIGAS Program, awareness and training programs on the New CIGAS Program and asset reporting were conducted and user supports were provided continuously through the helpdesk team of the System.

Furthermore, as per the amendments that occurred in Ministerial reshuffles, actions were taken to provide necessary advisory and technical assistance regarding how the accounts of the defunct Ministries/Departments/Institutions are to be closed and also on opening new accounts in establishing new Ministries/Departments/Institutions.

In this way, this has led to progress in this process in the year 2022 compared to the previous year, and Central Government assets with a value of more than two trillion rupees could be accounted for through the New CIGAS Program.

User Accounts have been verified and inactive accounts have been removed and updated. The New CIGAS Program was introduced to the North Central, North Western and

Western Provincial Councils, in addition to the Sabaragamuwa Provincial Council where the New CIGAS Program is already in place. Further, asset accounting was started for the North Central, North Western and Western Provincial Councils. The security features of the software have also been improved to identify and avoid most of the mistakes repeatedly done by users.

As per the budget estimate-2022, required facilities were made to include Budget Ceiling and Cash Ceiling for the New CIGAS program on a quarterly basis.

At the end of the year, training sessions were conducted for all State Ministries to provide instructions and guidance on closing accounts through the New CIGAS program, resolving issues arising out of asset accounting, and preparing final accounts. In addition, 4 training sessions were conducted for the North Central, North Western, Sabaragamuwa, and Southern Provincial Councils. The opening balances of assets in the year 2022 were accounted by the Western and Southern Provincial Councils. The improvement of the New CIGAS program was carried out in the year 2022 so that the amount of assets belonging to all Ministries and Departments belonging to the Western Provincial Council can be included in the New CIGAS program under the online system and the amount of assets related to the provincial treasury can be reported.

According to the provisions under the Expenditure reporting and Accounting in the National Budget Circular No. BD/CBP/01/01/03-2022 dated 21.09.2022, an awareness program was conducted on how to carry out accounting activities in the New CIGAS program and provided the necessary guidelines for the State Ministries and other Ministries that have been closed. Whereas, necessary guidance was given for the proper closure of the accounts of the closed State Ministries and the transfer of accounts to the relevant Cabinet Ministries.

The introduction of a new system for direct banking of the deductions for National Insurance Trust Fund's (NITF) Agrahara Insurance through Interbank Payment System (SLIPS system) is a special work done in the year 2022. Here, the New CIGAS system has been developed to enable the transfer of contributors' remittances through SLIPS exchange instead of payment by checks. Through the implementation of the Interbank Payment System (SLIPS), deductions are credited to the National Insurance Trust Fund on the salary

date itself, while enabling reduction in the time and cost of printing and banking checks as well as the time and cost of exchange of correspondence.

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

Integrated Treasury Management Information System (ITMIS)

Implementation of the Integrated Treasury Management Information System (ITMIS) in Central Government Ministries, Departments and District Secretariats is a major activity carried out during this year.

4,295 users representing 550 spending agencies including sub-offices, special expenditure units, Ministries and Departments successfully report daily transactions in the ITMIS system. Based on the payment vouchers entered in to the system by those institutions on a daily basis, the cash (imprest) requirement is determined and the Department of Treasury Operations releases the cash (imprest) accordingly. Hence, it is not necessary for the 550 spending units currently working with the system to hold unnecessary excess cash in their accounts. This will lead to minimize the financial and opportunity cost.

As planned from April to September in the year 2022, it was unable to conduct training sessions for remaining organizations (State Ministries, Departments, District Secretariats and Sub-Offices) especially due to transportation difficulties, unable to provide continuous power supply to temporary training centers and lack of continuous power supply leading to breakdown of Internet connections. However, the number of active users has increased to 4,295 with the purchase of 5,000 user system licenses. To increase this number of users, the staff of the State Accounts Department provided continuous support services to the operation of the ITMIS system, day and night, 7 days a week.

Slowness of the ITMIS was identified as the major system failure especially when users go above 1,200 and hence ITMIS was unable to contribute in a good way to make a change in public financial management. During this period. It was seen that the staff of the

Department of State Accounts constantly worked with the service provider of ITMIS system i.e FREEBALANCE Company in order to avoid from such a situation.

Financial Reporting

The guidelines required for the close of accounts at the end of the financial year and the guidelines for the preparation of financial statements for the year 2022 were issued on due dates. Necessary changes were also made in the formats related to the year 2022 to make the preparation of financial statements easier and clearer for the reporting entities.

Necessary instructions were provided to all Ministries, Departments, Special Spending Units and District Secretariats on preparation of financial statements, reporting of non-financial assets and close of the accounts at the end of the year.

According to the Cabinet Decision to prepare accounts on accrual basis within 10 years, 15 Public Sector Accounting Standards were selected and customized to be used in the preparation of Government financial statements in addition to the currently followed Generally Accepted Accounting Policies, for the interim period until the conversion of the accounting system to the accrual basis and the relevant Accounting Framework was also developed accordingly. This accounting framework and standards and the financial statements of the last 03 years prepared accordingly have submitted for the approval of the Auditor General.

Considering the current economic situation prevailing in the country, a policy decision was reached to use the existing accounting system for the next 05 years and then proceed with the process of converting it to the accrual basis and Cabinet Approval is to be obtained for this policy decision.

New e-payroll Software

This new e-payroll software was introduced in coordination with the Department of State Accounts, Department of Information Technology Management and Sri Lanka Information and Communication Technology Agency (ICTA) with the aim of reducing the shortcomings of the existing Government payroll software. The first phase, latest version (Version 2.0) was released by the Software Developer in 2022. This software specification requirement [Software Specification Requirement (SSR)] has been prepared

to enable to use only in the Ministry of Finance. Accordingly, the Department of State Accounts worked to identify technical weaknesses and problems of this software specification requirement. After realizing the first phase in 2022, salary preparations for the months from April to December 2022 have been completed in parallel in the 15 Departments of the Treasury including the Ministry of Finance. It is expected to establish this software in all Government Institutions in the year 2023. The necessary steps have been taken to introduce this e-payroll software as a pilot project in ten (10) selected Government Institutions. Accordingly, the Department of State Accounts already had a discussion with both ICTA and system developer.

Government Payroll System (GPS)

The Government Payroll System (GPS) management and monitoring is done by this Department. The Ministries, Departments and other Government Agencies were assisted in resolving the problems and errors arising in the payroll processing by Department of State Accounts whenever it is necessary. Also, the latest version of this software (Updated Version 7.1) is issued to all spending units and copies were given to 56 institutions during the year 2022. Further, CDs were issued for the new installation of these software in 59 institutions due to changes in names of Ministries, Departments and formation of new Ministries.

Assist in valuation and accounting of lands and buildings owned by the Central Government

In the year 2022, the Department of State Accounts has received copies of valuation reports of 262 lands and buildings belonging to the Government Ministries, Departments and these institutions were coordinated in the process of valuing and accounting by sending letters to relevant institutions informing them to account for those values. Through this, it was able to achieve a progress in this process, and it was possible to assess and account for land and buildings worth about Rs.1385.3 billion in the year 2022.

Accordingly, we were informed that 60 Government Ministries and Departments do not have any land and buildings and 10 institutions have completed the assessment of the lands and buildings identified by their institutions. In order to speed up valuation process of

lands and buildings of all remaining Ministries, Departments and District Secretariats, monitoring activities were carried out continuously throughout the year 2022 by coordinating the Department of Valuation.

Maintaining Crown Agent Accounts for purchasing of Government Institutions

The direct intervention needed to provide medicines through crown agents of the Ministry of Health's Medical Supply Division is carried out by this Department, and under this, goods were procured in relation to 15 indents of the Ministry of Health in the year 2022 and the value of which is Rs.351,923,477.36.

Participating in the Parliamentary Committee of Public Accounts (COPA) and Coordinating related activities

For the year 2022, 23 Committee of Public Accounts meetings were held and our Department prepared and reported the information related to the accounting reports and financial performance required for the Treasury report to be submitted. Further, professional intervention was provided to resolve the issues raised in the meetings by representatives of the Departments.

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

Actions have been taken to obtain the revenue and expenditure information of the Provincial Councils within specified periods and up to November 2022 information (Provisional) was received within the year.

Compilation of Government Financial Statistics (GFS) according to the Government Financial Statistics Manual

The Analysis of all State Owned Enterprises (SOEs) was completed by analyzing financial information of 224 SOEs. One week virtual IMF Technical Assistance Mission was conducted with participation of the Ministry of Finance and the Central Bank of Sri

Lanka officials from 24th January to 3rd February 2022 by a GFS Advisor of IMF. Reviewing the analysis of SOEs was carried out as the main part of this Mission.

Transfers provided to Extrabudgetary Entities by the Central Government that are identified through above process were analyzed from 2015 to 2018. A sample of 58 Extrabudgetary Entities selected through this analysis was used for compiling GFS. Financial information of 51 out of 58 strategic institutions was collected for 2015 and compiled during the year.

Financial information of Provincial Councils was collected for years 2017 and 2018 and information of 2016 and 2017 was entered in to MS Excel Template. Further, Financial Statements of Colombo, Kaduwela, Moratuwa, Dehiwala-Mount Lavinia and Sri Jayawardenapura Kotte Municipal Councils were also collected.

Advance “B” Account

Monitoring of the progress of recovering outstanding balances in advance “B” accounts of Ministries and Departments have been done and required guidance and technical support in this regard has been given. Measures have been taken to issue letters inquiring about the progress of collection and the action taken in the year 2022, including the outstanding loan balances of each institution and the relevant circular provisions to those institutions. Whenever there are differences in comparing with the treasury books and the existing balance in advance "B" accounts of public officers in Government Ministries and Departments, instructions had been given to make necessary arrangements to correct them through the Account Summaries.

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

General Deposit Account

Actions are taken to obtain the General Deposit Account Reconciliation Statements and Age Analysis Reports from Ministries, Departments and other Institutions to the Department of State Accounts and, out of the 221 Receivable reports, 194 Reports have

been received as at 31.12.2022 and the remaining 27 account reports are for 23 accounts with no balance and 4 closed institutions respectively.

Balances of general deposit accounts are reconciled with treasury books and follow up on unreconciled balances are performed. Reconciliations of 194 reports have been completed and instructions have been given on actions with respect to unreconciled balances in general deposit accounts.

The number of requests to open new general deposit accounts for the year 2022 are 46 and actions have been taken to open those accounts and 32 general deposit accounts were deactivated.

Advance Accounts on behalf of Other Governments

This Advance Account is being maintained for pensioners and widows living in Sri Lanka who have served in foreign countries (Singapore, Malaysia and the United Kingdom) and receive pensions from those Governments.

During the year 2022, an amount of Rs. 1,376,278.67 has been paid as pensions under this advance account and action has been taken to reimburse Rs. 1,314,853.86 including all outstanding which were not reimbursed in the year 2021. As it is practicable for the refund to take place within two months after the submission of documents for reimbursement to the relevant countries, the balance of Rs.193,566.53 due on 31.12.2022 will be reimbursed by February 2023.

Treasury Miscellaneous Advance Account

Providing advances to Ministries, Departments and Special Spending Units for Expenditure on urgent and unexpected needs as well as granting Advances for reimbursement of loss of money reported by Ministries, Departments and Special Spending Units as per F.R.106 is performed through a Treasury Miscellaneous Advance Account.

Out of the advances made in the previous years through this advance accounts, the balance

due on 01.01.2022 was Rs. 142,510,261.69. Actions were taken to recover Rs. 6,631,919.00 from the balances in the year 2022.

The Department of State Accounts acts only as an intermediary to recover these outstanding and it is not possible to intervene directly in the recovery of advances. However, steps have been taken to recover the outstanding through regular follow-up actions with guidance and assistance in recovering of the outstanding.

Inactive Treasury Miscellaneous Advance Accounts

The Auditor General has made a call for information from the Department of State Accounts regarding 19 (7000) inactive Treasury miscellaneous advance accounts. The sum of 06 accounts with credit balances out of 19 (7000) Treasury miscellaneous advance accounts which were inactive is Rs. 19,940,017.31 and the total of 13 accounts with debit balance is Rs. 1,373,013,068.63 is also.

Accordingly, by collecting information from soft copies of Treasury information of the Department of State Accounts and using old treasury hard copies, each account was searched separately and the Heading numbers belonging to those accounts were identified. According to F.R. 518, the closure of inactive accounts should be done by the institutions to which the accounts belongs, and the Department of State Accounts will provide information and guidance.

Accordingly, by the end of 2022, 8 accounts were closed out of 19 inactive accounts, and guidance and information were given to close 9 accounts. Only two accounts are under investigation.

Public Service Mutual Guarantee Association

The Public Service Mutual Guarantee Association (PSMGA), established by the Extraordinary Gazette Notification No. 9773 dated 24th September 1947, is maintained as per the requirement set out in the Financial Regulations Nos from 880 to 893. It maintains an effective and systematic acceptance of the deposits made by the public officers. The objective of the Association is to ensure the efficient & systematic acceptance of the

security deposits of public officers who are required to make security deposits and to provide protection against the financial risks faced by public officers.

Applications submitted to the Association for membership in the year 2022 were examined and applications which had not been duly completed were returned. 162 applications were approved by the Board of Management and subsequently, the membership was granted. During the year membership fees of Rs.226, 400.00 were collected.

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

A handwritten signature in blue ink, appearing to read 'W.A. Samantha Upananda', written over a set of horizontal lines.

W.A. Samantha Upananda

Director General

Department of State Accounts

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2022

3.1 Statement of Financial Performance

Budget 2022		Note	Actual		
			2,022	2,021	
Rs.			Rs.	Rs.	
-	Revenue Receipts		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	Total Revenue Receipts (A)		-	-	
-	Non Revenue Receipts		-	-	
-	Treasury Imprests		488,533,000	361,501,500	ACA-3
-	Deposits		49,875	558,731	ACA-4
-	Advance Accounts		13,347,403	27,143,236	ACA-5
-	Other Main Ledger Receipts		110,586	281,578	Note-7
-	Total Non Revenue Receipts (B)		502,040,864	389,485,045	
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		502,040,864	389,485,045	
-	Remittance to the Treasury (D)		9,139,760	1,524,935	
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		492,901,104	387,960,110	
	Less: Expenditure				
	Recurrent Expenditure				
	Wages, Salaries & Other Employment				
64,346,928	Benefits	5	62,832,229	50,575,297	ACA-2(ii)
19,731,072	Other Goods & Services	6	18,939,641	13,356,741	
1,510,000	Subsidies, Grants and Transfers	7	1,508,277	721,274	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
85,588,000	Total Recurrent Expenditure (F)		83,280,147	64,653,312	
	Capital Expenditure				
	Rehabilitation & Improvement of Capital				
612,300	Assets	10	567,941	1,106,667	ACA-2(ii)
916,200	Acquisition of Capital Assets	11	916,060	2,731,589	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
260,500	Capacity Building	14	226,250	30,000	
16,761,000	Other Capital Expenditure	15	2,100,576	6,439,055	
18,550,000	Total Capital Expenditure (G)		3,810,827	10,307,311	
	Deposit Payments		70,543	54,590	ACA-4
	Advance Payments		6,654,609	11,672,477	ACA-5
	Other Main Ledger Payments		369,408,548	278,633,944	Note-8
	Total Main Ledger Expenditure (H)		376,133,700	290,361,011	
	Total Expenditure I = (F+G+H)		463,224,674	365,321,634	
104,138,000	Balance as at 31st December J = (E-I)		29,676,430	22,638,476	
	Balance as per the Imprest Reconciliation Statement		29,676,430	22,638,476	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			29,676,430	22,638,476	



75

W.A. Hasara Fernando
Deputy Director (Finance)
Department of State Accounts
General Treasury
Colombo 01.

W.A. Hasara Fernando

3.2 Statement of Financial Position


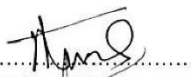

ACA-P

Statement of Financial Position As at 31st December 2022

	Note	2022 Rs	Actual 2021 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	39,536,984	40,122,186
Financial Assets			
Advance Accounts	ACA-5/5(a)	147,954,777	196,977,338
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		187,491,761	237,099,524
Net Assets / Equity			
Net Worth to Treasury		147,466,779	196,468,672
Property, Plant & Equipment Reserve		39,536,984	40,122,186
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	487,998	508,666
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		187,491,761	237,099,524

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 82 to 102 and Annexures to accounts presented in pages from 103 to 110 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

		
Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant
Name : K M Mahinda Siriwardana	Name : W A S Upananda	Director (Finance)/ Commissioner(Finance)
Designation : Secretary	Designation : Director General	Name : W A H Fernando
Ministry of Finance		Designation (Deputy Director (Finance))
Date : 28 .02.2023	Date : 22.02.2023	Date : 22 .02.2023
K.M.M. Siriwardana Secretary to the Treasury and Secretary to the Ministry of Finance, Economic Stabilization and National Policies The Secretariat Colombo 01.	W.A. Samantha Upananda Director General 76 Department of State Accounts General Treasury Colombo 01	W.A. Hasara Fernando Deputy Director (Finance) Department of State Accounts General Treasury Colombo 01.



3.4 Statement of Cash Flows

		ACA-C	
Statement of Cash Flows			
for the Period ended 31st December 2022			
		Actual	
		2022	2021
		Rs.	Rs.
<u>Cash Flows from Operating Activities</u>			
Total Tax Receipts		-	-
Fees, Fines, Penalties and Licenses		-	-
Profit		-	-
Non Revenue Receipts		-	-
Revenue Collected on behalf of Other Revenue Heads		4,379,419	2,800,551
Imprest Received		110,586	281,578
Other Main Ledger Receipts		488,533,000	361,501,500
Recoveries from Advance		5,501,643	10,530,601
Deposit Received		49,875	558,731
Total Cash generated from Operations (A)		498,574,523	375,672,961
<u>Less - Cash disbursed for:</u>			
Personal Emoluments & Operating Payments		81,221,905	63,904,538
Subsidies & Transfer Payments		1,508,277	721,274
Expenditure incurred on behalf of Other Heads		27,998,313	11,070,821
Other Main Ledger Payments		369,408,548	278,633,944
Imprest Settlement to Treasury		9,139,760	1,524,935
Advance Payments		5,416,350	9,455,548
Deposit Payments		70,543	54,590
Total Cash disbursed for Operations (B)		494,763,696	365,365,650
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)		3,810,827	10,307,311
<u>Cash Flows from Investing Activities</u>			
Interest		-	-
Dividends		-	-
Divestiture Proceeds & Sale of Physical Assets		-	-
Recoveries from On Lending		-	-
Total Cash generated from Investing Activities (D)		-	-
<u>Less - Cash disbursed for:</u>			
Purchase or Construction of Physical Assets & Acquisition of Other Investment		3,810,827	10,307,311
Total Cash disbursed for Investing Activities (E)		3,810,827	10,307,311
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)		(3,810,827)	(10,307,311)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)		-	-
<u>Cash Flows from Financing Activities</u>			
Local Borrowings		-	-
Foreign Borrowings		-	-
Grants Received		-	-
Total Cash generated from Financing Activities (H)		-	-
<u>Less - Cash disbursed for:</u>			
Repayment of Local Borrowings		-	-
Repayment of Foreign Borrowings		-	-
Total Cash disbursed for Financing Activities (I)		-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)		-	-
Net Movement in Cash (K) = (G) + (J)		-	-
Opening Cash Balance as at 01st January		-	-
Closing Cash Balance as at 31st December		-	-

77

W.A. Hasara Fernando
Deputy Director (Finance)
Department of State Accounts
General Treasury
Colombo 01.

W.A. Hasara Fernando

3.5 Notes to the Financial Statements

Basis of Reporting

1) **Reporting Period**

The reporting period for these Financial Statements is from 01st January to 31st December 2022.

2) **Basis of Measurement**

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

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

3) **Recognition of Revenue**

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

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

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

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

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

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

6) **Cash and Cash Equivalents**

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2022.

7) **Other Main Ledger Receipts**

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

110,586

=

W.A. Hasara Fernando

W.A. Hasara Fernando
Deputy Director (Finance)
Department of State Accounts
General Treasury
Colombo 01.

8) **Other Main Ledger Payments**

I Payments accounted for Public Service Mutual Guarantee Society Account (8013)through account summary 250 :	=	6,125
II Accounting for Exchange Loss to Account 8029 which are incurred on the Reimbursement of Other Governments' Pension Payments under Approved Advance Account :	=	2,356
III Total amount debited to account 8028 through monthly account summary 250 relating to remittances to Crown Agents :	=	369,400,067
		<u><u>369,408,548</u></u>

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

* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.



W.A. Hasara Fernando
Deputy Director (Finance)
Department of State Accounts
General Treasury
Colombo 01.



3.6 Performance of the Revenue Collection

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

3.7 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
	Original Rs.	Final Rs.		
Recurrent	85,588,000.00	85,588,000.00	83,280,147.23	97%
Capital	18,350,000.00	18,550,000.00	3,810,827.15	21%

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

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
			Original Rs.	Final Rs.		
01	Ministry of Public Services, Provincial Councils and Local Government	**	-	16,575,860.00	16,336,828.92	99%

** Payment of salaries and allowances to newly appointed Development Officers.

3.9 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022 Rs.	Balance as per financial Position Report as at 31.12.2022 Rs.	Yet to be Accounted Rs.	Reporting Progress as a %
9151	Building and Structures				
9152	Machinery and Equipment	39,536,984.15	39,536,984.15	-	100%
9153	Land				
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress				
9180	Lease Assets				

3.10 Auditor General's Report



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. }
My No. }

විවිධ/විච්ඡේද/විච්ඡේද/2022/12

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

2022 මැයි 30 දින

ගණන්දීමේ නිලධාරී
රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව

ශීර්ෂය 250 - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 250 - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2022 දෙසැම්බර් 31 දිනට රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ .



1.2 මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

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

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි නති හෝ සාමූහික ලෙස බලපෑම් නිසා ප්‍රමාණාත්මක සාවද්‍ය



ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනතාන්විත මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී. .
- හෙළිදරව් කිරීම ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

1.5 වෙනත් තෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ) වගන්තිය මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.



2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

පහත සඳහන් කරුණු නිරීක්ෂණය විය.

- (අ) පුනරාවර්තන වැය විෂයයන් 3 ක් සහ මූලධන වැය විෂයයන් 02 ක් සඳහා අධි ප්‍රතිපාදන සලසා ගැනීම හේතුවෙන් 2022 දෙසැම්බර් 31 දිනට එකතුව රු.1,540,956 ක ප්‍රතිපාදන ඉතිරි වී තිබුණු අතර එය එක් එක් වැය විෂයයන්ගේ ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 29 සිට සියයට 87 දක්වා වූ පරාසයක විය.
- (ආ) සමාලෝචිත වර්ෂය සඳහා වූ මූලික වියදම් ඇස්තමේන්තුව හා සංශෝධිත වියදම් ඇස්තමේන්තුව අතර විචලතාව, මූලික වියදම් ඇස්තමේන්තුවට සාපේක්ෂව සියයට 34 ක සිට සියයට 42 ක පරාසයක් තුළ වෙනස් වී තිබුණි.
- (ඇ) 250-1-1-0-1201 වැය විෂයෙහි ප්‍රතිපාදන ඉතිරිව තිබිය දී රු. 90,000 ක වටිනාකමක් මු.රෙ.66 ප්‍රතිපාදන මගින් ලබා ගෙන තිබුණු නමුත් 2022 දෙසැම්බර් 31 දින වන විට මෙම වැය විෂයෙහි රු. 242,589 ක් ඉතිරිව තිබුණි.

2.2 අත්තිකාරම් ගිණුම්

2.2.1 විවිධ අත්තිකාරම් ගිණුම්

2022 දෙසැම්බර් 31 දිනට විවිධ අත්තිකාරම් ගිණුමේ (25003) හිඟ ශේෂය රු.135,878,343 ක් විය. මෙ සම්බන්ධයෙන් පහත නිරීක්ෂණ කරනු ලැබේ.

- (අ) 2022 දෙසැම්බර් 31 දිනට විවිධ අත්තිකාරම් ගිණුමේ හිඟ ශේෂය තුළ වර්ෂ 05 ට වැඩි කාලයක සිට පැවත එන රු.129,556,557 ක ශේෂයක් වූ අතර, එම ශේෂයෙන් සියයට 88 ක් පොළොන්නරුව, අනුරාධපුරය සහ අම්පාර දිස්ත්‍රික් ලේකම් කාර්යාලවලින් අයවිය යුතුව පැවතුණි. එම හිඟ හිටි අත්තිකාරම් වටිනාකම සමාලෝචිත වර්ෂය අවසාන වන විටත් අයකර ගැනීමට දෙපාර්තමේන්තුව අපොහොසත් වී තිබුණි.
- (ආ) අනුරාධපුර ශික්ෂණ රෝහලේ 2019 මාර්තු 02 දින සිදුව ඇති මුදල් සොරකම හේතුවෙන් සිදුව ඇති පාඩුව පියවා ගැනීම සඳහා මු.රෙ. 106 ප්‍රකාරව නිදහස් කර ඇති රු.6,321,785 ක අත්තිකාරම් මුදල වසර 03 කට වැඩි කාලයක් ගත වුවද, විගණන දිනය වන විටත් නිරවුල් කරගෙන නොතිබුණි.



(ඇ) කොළඹ දන්තායතනයේ 2002 දෙසැම්බර් 02 දින සිදුවූ වැටුප් මංකොල්ලයට අදාළව ගොනු කර තිබූ නඩුව 2022 ජූලි 26 දින C 3 අක්ෂරගත කර ඇති බව මාළිගාකන්ද මහේස්ත්‍රාත් අධිකරණය සෞඛ්‍ය අමාත්‍යාංශය වෙත දැනුම් දී ඇති අතර, සෞඛ්‍ය අමාත්‍යාංශය මගින් මෙම මුදල කපා හැරීම සඳහා 2022 සැප්තැම්බර් 23 දින පොදු 285 අයදුම්පත් ඉදිරිපත් කර ඇතත්, මෙම මුදල කපා හැරීමට විගණන දිනය වන විටත් අවශ්‍ය කටයුතු සිදු කර නොතිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

(අ) රාජ්‍ය ගිණුම් ක්‍රමය වැඩිදියුණු කල මුදල් පදනමේ සිට උපචිත පදනමට පරිවර්තනය කිරීමේ ක්‍රියාවලිය

2018 අයවැය යෝජනා අංක 254 අනුව, ඉදිරි වසර 10 ඇතුළත මූල්‍ය ප්‍රකාශන උපචිත පදනම යටතේ පිළියෙල කිරීම සඳහා යෝජනා සම්මත වී තිබුණු අතර මේ සම්බන්ධයෙන් පහත සඳහන් නිරීක්ෂණය කරනු ලැබේ.

(i). මූල්‍ය ප්‍රකාශන උපචිත පදනම යටතේ පිළියෙල කිරීමේ ක්‍රියාවලිය සඳහා ඉදිරිපත් කළ මාර්ග සැලැස්මේ (Road Map) ඇතුළත් කාර්යයන්වලට අදාළව සිදු කරන ලද සංශෝධනයන් සඳහා මෙතෙක් අනුමැතිය ලබාගෙන නොතිබුණි.

(ii). 2022 වර්ෂයේ ක්‍රියාකාරී සැලැස්ම අනුව, අවශ්‍ය අයවැය ප්‍රතිපාදන සලසමින් රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ උප ව්‍යාපෘතියක් ලෙස මෙම කාර්යය ක්‍රියාත්මක කිරීමේදී, “අන්තර්කාලය සඳහා ගිණුම්කරණ ක්‍රමවේදයක් හඳුන්වා දී පවත්වාගෙන යාම” ඇතුළත් කර තිබුණද, ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිත (SLAPSAS) / ජාත්‍යන්තර රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිත මත පදනම්ව සකස් කල ගිණුම් ප්‍රමිත ඇතුළත් ගිණුම්කරණ රාමුවක් කෙටුම්පත් කිරීම පමණක් විගණන දිනය වන 2023 මැයි 20 දින වන විටත් සිදු කර තිබුණි.

(iii). ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත (SLPSAS) අංක 01 හි 28 වන ඡේදයෙහි විධිවිධාන පරිදි “මූල්‍ය ප්‍රකාශන අදාල සෑම ප්‍රමිතයකම සියළු අවශ්‍යතා සමඟ අනුකූල වන්නේ නම් මිස මූල්‍ය ප්‍රකාශනවල ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත සමඟ අනුකූල වන්නේයැයි නොදැක්විය යුතුය” යනුවෙන් සඳහන් වී ඇති බැවින් දැනට ක්‍රියාත්මක ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත (SLAPSAS)



මුදල් පදනම මත අන්තර් කාලය සඳහා භාවිතා කිරීමට හා ඉන් බැහැර වීම සාධාරණීයකරණය කිරීමට ප්‍රමාණවත් හෙළිදරව් කිරීම් මූල්‍ය ප්‍රකාශනවල සිදුකිරීමට හැකියාවක් නොමැති බව රාජ්‍ය ගිණුම් අධිකාරී ජනරාල්ගේ 2021 සැප්තැම්බර් 21 දිනැති ලිපියෙන් දන්වා තිබුණද, අන්තර් කාලය සඳහා සම්පූර්ණ ප්‍රමිතියම භාවිතා නොකර තෝරාගත් ගිණුම්කරණ මාර්ගෝපදේශ පමණක් භාවිතා කිරීමට රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ කළමනාකරණය විසින් නිරණය කළ බව තාක්ෂණික උපදේශකවරයා විසින් පිළියෙල කර 2020 ජූලි 13 දින ඉදිරිපත් කරන ලද මාර්ග සැලැස්මෙහි (Deliverable 03) හි සඳහන් කර තිබුණි.

(iv). ඉහත සඳහන් පරිදි අන්තර් කාලය සඳහා SLAPSAS භාවිතා කිරීමට හා ඉන් බැහැරවීම් සාධාරණීයකරණය කිරීමට ප්‍රමාණවත් හෙළිදරව් කිරීම් මූල්‍ය ප්‍රකාශනවල සිදුකිරීමට හැකියාවක් නොමැති බව සඳහන් කළද, අන්තර් කාලය සඳහා පිළියෙල කර කෙටුම්පත් ගිණුම්කරණ ප්‍රමිත එනම් ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිතවලින්ද බැහැර වීම් ගණනාවක් පවතින බව නිරීක්ෂණය විය. මේ අනුව SLAPSAS වලින් බැහැර වී අන්තර් කාලය සඳහා නව ගිණුම්කරණ ප්‍රමිත පිළියෙල කිරීම පදනම් වරහින බව නිරීක්ෂණය විය.

(v). රාජ්‍ය ගිණුම් ක්‍රමය වැඩිදියුණු කල මුදල් පදනමේ සිට උපවිත පදනමට පරිවර්තනය කිරීමේ ක්‍රියාවලිය සඳහා රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව සහ Ernst & Young ආයතනය අතර වූ උපදේශන සේවා ගිවිසුමේ 2.3 ඡේදයේ සඳහන් විශේෂ කේන්ද්‍රේයි (සංශෝධිත) අනුව, ගිවිසුමගත දින සිට මාස 12 කින් මෙම ගිවිසුම කල් ඉකුත් වුවද, ඒ සඳහා වූ අදාල සංශෝධන 2023 මැයි 20 දින වන විටත් සිදු කර නොතිබුණි.

(ඇ) තැන්පත් ගිණුම් පවත්වාගෙන යාම

2015 ජූනි 24 දිනැති අංක 243/2015 දරන රාජ්‍ය ගිණුම් වක්‍රලේඛය ප්‍රකාරව, 6003 කාණ්ඩයේ තැන්පත් ගිණුම් ශුන්‍ය කිරීමට අපේක්ෂා කර තිබුණු අතර 2016 වර්ෂයේ සිට එම කටයුතු වාර්ෂික ඇස්තමේන්තුව හරහා සිදු කිරීමට උපදෙස් ලබා දී තිබුණි. එසේ වුවද, අංක 6003 යටතේ වන තැන්පතු ගිණුමක රු. මිලියන 10 වූ ශේෂයක් වූ අතර එම ශේෂය නිරවුල් නොකර වසර ගණනාවක සිට ඉදිරියට ගෙන එමින් පැවැතුණි.



(ඇ) රාජ්‍ය සේවා අන්‍යෝන්‍ය ඇපකාර සංගමයේ ක්‍රියාකාරීත්වය

1947 සැප්තැම්බර් 24 දින ප්‍රසිද්ධ කරනු ලැබූ අංක 9773 දරන අති විශේෂ ගැසට් පත්‍රය මඟින් පිහිටුවා ඇති රාජ්‍ය සේවා අන්‍යෝන්‍ය ඇපකාර සංගමය මුදල් රෙගුලාසි අංක 880-893 මඟින් පෙන්වා දී ඇති අවශ්‍යතාවය පරිදි පවත්වාගෙන යන අතර විගණන දින වන විට සාමාජිකයන් 5,044 ක් වෙනුවෙන් ඇප සුරැකුම්පත් නිකුත් කර තිබුණි. 2022 දෙසැම්බර් 31 දිනට රාජ්‍ය සේවා අන්‍යෝන්‍ය ඇපකාර සංගම ගිණුමේ ශේෂය රු.594,823 ක් විය. එමෙන්ම, එක් එක් නිලධාරීන් විසින් තැබිය යුතු ඇප වටිනාකම් මේ වන තෙක්ම සංශෝධනය වී නොමැති බව ද නිරීක්ෂණය විය.

4. මානව සම්පත් කළමනාකරණය

4.1 අනුසූක්ත කාර්ය මණ්ඩලය, තරා කාර්ය මණ්ඩලය හා පුද්ගල පඩිනඩි සඳහා වියදම

2022 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ පැවති පුරප්පාඩු 27 ක් අතරින් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 10 ක් ද, තානිය මට්ටමේ පුරප්පාඩු 02 ක් ද, ද්විතීයික මට්ටමේ තනතුරු 13 ක් ද හා ප්‍රාථමික මට්ටමේ තනතුරු 02 ක් පුරප්පාඩුව පැවතුණි.

ඩී. ඩී. ප්‍රනාන්දු
 ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
 විගණකාධිපති වෙනුවට

Chapter 04 – Performance Indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
<i>Financial Reporting Division</i>			
Monthly updating annual budgetary allocation based on FR 66 transfers and additional allocation	√		
Reconciliation and monitoring of expenditure and revenue information of Ministries/Departments/Special Spending Units	√		
Opening and maintaining of main Ledger Accounts	√		
Rectify accounting deficiencies/discrepancies in financial reporting data & provide necessary guidance to correct them	√		
Upload revenue, expenditure and main ledger account details of spending agencies to New CIGAS system.	√		
Compilation & submission of Annual Financial Statements of the Government to the Auditor General	√		
Submission of answers for the Audit Queries raised by Auditor General regarding Annual Financial Statements of the Government.	√		
Provision of Audited Financial Statements of the Government and Auditor General's opinion to be included in Annual Report of the Ministry of Finance.	√		
Analysis of Audited Annual Financial Statements of spending agencies	√		
Formulate & issue policies, guidelines circulars in order to improve financial reporting standards of the country.	√		
Provide required instructions and clarifications for accounting issues raised by Ministries/Department	√		
Periodically reconcile and make necessary adjustments to ensure that non-financial assets are properly accounted.	√		
Introduction and maintenance of interim accounting methodology by making necessary revisions to Sri Lanka Public Sector Accounting Standards under the programme of transition from modified cash basis to full accrual basis accounting	√		
Preparation of Financial Statements of the Government in accordance with the drafted interim accounting framework.	The approval of the Auditor General has not yet been received		
Receipt of General Deposit Account Reconciliation Statements and Time Analysis Reports received from Ministries, Departments and other Institutions to the Department of State Accounts.	√		
Reconciliation of balances of general deposit accounts with treasury books. Follow up on unmatched balances.	√		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Opening of new general deposit accounts	√		
Closure of old deposit accounts at the request of relevant Ministries /Departments & other Institutions	√		
Operating Treasury Miscellaneous Advance Account & advances for payments on behalf of other Governments.	√		
Preparation of Annual Reconciliation Statement of Advance Accounts.			
Retrieving the Annual Reconciliation Statement duly prepared by the relevant institutions to the Department of State Accounts.	√		
Comparing those annual reports with the treasury books and following up on any changes.	√		
Ensuring that the loan balance of the closing ministries is properly transferred.	√		
Closing of inactive accounts and providing necessary guidance and technical advice for accounting errors and issues.		√	
Issuance of surety certificates.	√		
Collection of outstanding membership fees.		√	
<i>Data Analysis Division</i>			
Assistance for the valuation process and the accounting process of lands and buildings	√		
Analysis of all Government owned business entities.			
Classification of financial data in line with GFSM 2014 and compilation of Government Finance Statistics	√		
Consolidation of 2015 budgeted Central Government fiscal statistics with fiscal statistics of government-owned business entities identified as strategic entities (Extra Budgetary).			
Integration of central Government non-fiscal statistics with Provincial Council fiscal statistics for the year 2015.			
Maintenance of Crown Agent Account in order to procure goods on behalf of the Government Agencies.	√		
Representing and assisting committee on Public Accounts (COPA) and coordination of COPA matters.	√		
Collecting and Reporting monthly financial data of Provincial Councils	√		
<i>Digitization Division</i>			
Collection of Year 2021 December monthly summary of accounts and uploading into the New CIGAS and ITMIS	√		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Collection of Monthly Summaries in the Year 2022 and uploading into the New CIGAS and ITMIS.	√		
Providing national accounts information to Central Bank of Sri Lanka, Department of Census and Statistics and other organizations/ individuals	√		
Providing past accounts information to relevant parties as required	√		
Planning the inclusion of government agencies in to the system as appropriate to the current pandemic situation and establishing necessary access to positively access the system in the staff of those institutions	√		
Assignment of tasks and duties among officers of institutions which are added to the system monthly, evaluation of physical and human resources of those institutions	√		
Organizing monthly trainings and supervising trainings and making necessary coordination (On the advice of Health sector)	√		
Understand, resolve and coordinate problems of establishing system within organizations		√	
Close monitoring during the first month of incorporating the system and from the second month onwards, giving them the opportunity to work independently in the system, the necessary coordination and guidance	√		
Providing necessary guidelines monthly for comparing transactions of the institutions	√		
Continuous development of the New CIGAS accounting system according to new requirements and user feedback	√		
Assist users to avoid errors in data entry and obtain error-free summaries	√		
Conducting awareness and training programmes on New CIGAS programme and asset reporting	√		
Maintain a support group for New CIGAS users	√		
Further development of the New CIGAS interface for integrating New CIGAS summary and reporting to stakeholders (Ministries, Departments and Central Bank of Sri Lanka).	√		
Further development of the online method to enable asset management of large scale Ministries with ease	√		
Incorporating new features into the asset management system and improving it	√		
Further development of the reporting system to enable costing down to item level	√		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Development of the combined accounting system to bring to the same level as the accounting system of Provincial Councils	√		
Provision of last year's (2021) financial information required for preparation of financial statements of central government institutions and treasury	√		
Comparing the budget estimate information related to the year 2022 entered into the New CIGAS system and notifying the relevant institutions if there are any changes	√		
Gather monthly account summaries of accounting units via email	√		
Updating monthly accounts summary with budget codes	√		
Entering monthly account summary into the New CIGAS system	√		
If there are errors in the monthly account summaries entered into the New CIGAS system, taking steps to correct them	√		
Accounts Division			
Preparation of annual procurement plan 2023	√		
Preparation of final financial statement related to the year 2021 and advance "B" account of government officials.	√		
Preparation of annual expenditure estimates for the year 2023.	√		
Preparation of Monthly Salaries	√		
Submission of Monthly Account Summaries	√		
Prepare monthly bank reconciliations	√		
Reply of Audit queries	√		
Close of Accounts - 2022	√		
Daily transaction reporting through ITMIS	√		
Conduct of Annual board of survey 2021	√		
Administration Division			
Develop a Simple, Resource sharing, Efficient, Accurate and Disciplined Culture in the Institute	√		
Building and sharing practice knowledge, developing general administration and processes.	√		
Preparation of Performance Report 2021	√		
Preparation of Annual Action Plan – 2023			
Approval of salary increments, loans and leave	√		
Update personal files of the staff	√		
Vehicle management, insurance, revenue licensing, servicing and maintenance.	√		

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

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
Strengthen the means of implementation and revitalize the global Partnership for Sustainable Development	<ul style="list-style-type: none"> • Data monitoring and Accountability • Policy and institutional coherence 	<ul style="list-style-type: none"> • Number of institutions implementation the available Programmes • Achievement level of implementation • Accuracy of Government Revenue and Expenditure 			√

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

As an achievement in achieving sustainable development goals, 169 expenditure heads representing special expenditure units, departments and ministries have been enabled to be successfully implemented under the Treasury Integrated Management Information System (ITMIS - Intergrated Treasury Management Information System) program in the year 2022. As a result, data monitoring in achieving sustainable development goals became easier. Also, the approved staff for this Department is 125 and officers have not been recruited for 27 posts. There were 10 staff positions and 17 other positions among them. Although it was a challenge for our department in achieving sustainable development goals, we were able to successfully implement the program.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Actual Cadre	Vacancies / (Excess)
Senior	26	16	10
Territory	04	02	02
Secondary	82	69	Vacancies 16 Excess 3
Primary	13	11	02

6.2 Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.

The approved staff of the Institute is 125 and the permanent staff is 98. These vacant posts are as follows;

Assistant/ Deputy Director – SLAc.S	08
Assistant/ Deputy Director – SLAS	01
Assistant Director – Information and Technology	01
IT Officer	02
Management Service Officer	15
IT Assistant	01
KKS	02

Development Officer sanctioned staff is 45 and actual staff is 48. Therefore, three development officers are redundant.

For the New CIGAS Division, an Assistant Director of Accounts Service with IT knowledge and the post of Assistant Director (Information Technology) were vacant, which made it difficult to carry out the works of the System Development Division properly.

6.3 Human Resource Development

According to the amount of provision given for training programs for the year 2022, the officers of the Department were directed for training programs.

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Complied		
1.6	Others	-		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of State Accounts Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (New CIGAS) are prepared and submitted to the General Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Department of Treasury Operations on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Department of Management Audit in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulations 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer 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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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 dates	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Public Officers Advance 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 register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprest had not been issued exceeding the limit approved as per F.R. 371	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulations	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/Citizens Client's Charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses to Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

