

Performance Report for the Year 2021

Department of Public Finance General Treasury Ministry of Finance

Annex: I

Annual Performance Report for the year 2021 Department of Public Finance Expenditure Head No 245

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Chapter 01 - Institutional Profile/Executive Summary

1.1. Introduction

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

1.2. Vision, Mission, Objectives of the Institution

Vision

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

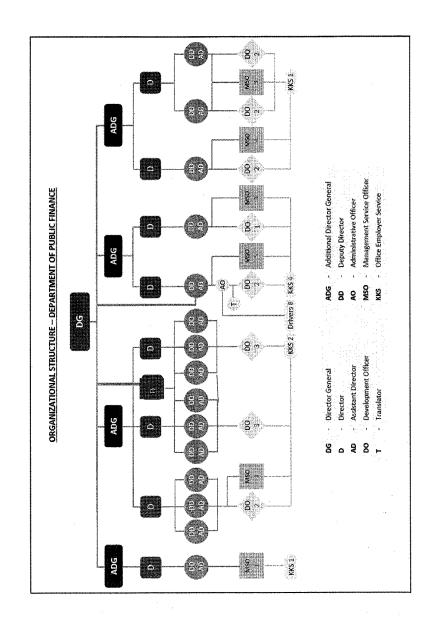
Mission

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

Objectives

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

1.3. Organizational Chart



1.4. Main Divisions of the Department

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

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

N/A

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

N/A

Chapter 02 – Progress and the Future Outlook

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

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

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

Sdg : J.C. Weligamage

Director General Public Finance

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2021

3.1 Statement of Financial Performance

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Advance Poymerrs 8,390,916 7,294,397 ACA-5 Other Main Ledger Expenditure (H) 8,954,412 7,525,757 Total Main Ledger Expenditure (H) 87,377,238 80,256,478 90,200,000 Balance as at 31st December J – (E-1) (3,099,170) (2,861,089) Balance as per the Imprest Reconciliation Statement (3,099,170) (2,861,089) ACA-5		Omosir Basmere :		363 444	433.000	101.1
Oths: Main Ledger Payments 1 Total Main Ledger Expenditure (H) 8,954,412 7,525,757 Total Expenditure I = (F(G+H)) 87,377,238 80,256,478 90,200.000 Balance as at 31st December J = (E-I) (3,099,170) (2,861.089) Balance as per the Imprest Reconciliation (3,099,170) (2,861.089) ACA-7 Imprest Balance as at 31st December						
Total Main Ledger Expenditure (B) 8,954,412 7,525,757 Total Expenditure I = (F(G+H)) 87,377,238 80,256,478 90,200,000 Bulance as at 31st December J = (E-I) (3,099,170) (2,861,089) Balance as per the Imprest Reconciliation Statement (3,099,170) (2,861,089) ACA-7		COMPANY STORES PROVIDE:		9,720,210	1,294,297	ACA-5
Total Expenditure 1 = (F(G+H)) 87,377,238 80,256,478 90,200.000 Balance as at 31st December J = (E-I) (3,099,170) (2,861.089) Balance as at 31st December J = (E-I) (3,099,170) (2,861.089) Balance as at 31st December J = (E-I) (3,099,170) (2,861.089) Balance as at 31st December (3,099,170) (2,861.089)				8,954,412	7.525.757	÷
90,200.000 Bulance as at 31st December J = (E-1) (3,099,170) (2,861.089) Balance as per the Imprest Reconciliation Statement (3,099,170) (2,861.089) (3,099,170) Imprest Balance as at 31st December - - - - -				Transfer to the second		
Bulance as per the Imprest Reconciliation Statement (3,099,170) (2,861.089) ACA-3 Imprest Balance as at 31st December - ACA-3		Total Expenditure I=(F)(G+0)		87,377,238	80,256,475	
Statemen) (3,099,170) (2,861.089) ACA-3 Imprest Balance as at 31st December - ACA-3	90,200.000	Balance as at 31st December J – (E-I)		(3,099,170)	(2,861.089)	
Statemen) (3,099,170) (2,861.089) ACA-3 Imprest Balance as at 31st December - ACA-3				S. WARKS		
Imprest Balance as at 31st December SCA.)				(2.000.000		12.2
				(5,099,170)	14,801.089)	
		• • • • • • • • • • • • • • • • • • •	10	(3,099.170)	(2.861,089)	ALA-1
				-		1

3.3 Statement of Financial Position

			ACA-I
Sta	tement of Financial P	osition	
	As at 31st December		
		Actual	
	Note	2021	2020
		Rs	Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	64,811.787	62,960,857
Financial Assets			
Advance Accounts	ACA-5/5(a)	14,151,729	(3.319.383
Cash & Cash Equivalents	ACA-3	-	
Total Assets		78,963,516	76,280.242
Net Assets / Equity			
Net Worth to Treasury		14,151,729	13,319,38
Property, Plant & Equipment Reserve		64,811,787	62,960,85
Rent and Work Advance Reserva	ACA-5(b)		
Current Liabilities			
Denosits Accounts	- ACA-4	THE LOLES SHE	
Unsettled imprust Balance	ACA-3		
Total Linbilities		78,963,516	76,280,24

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 62 and Notes to accounts presented in pages Form 53 to 70. 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 a these Finacial Statements. Notes to accounts and other relevant accounts were recordiled with the Treasury Booss of Accounts and found in agreement.

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

Chief Accounting Officer

Name Designation Date : 22

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

Accorning O heer Name : Designati

Chief Funcial Officer/Chief Accounter / Director (Finance)? Commissioner (Finance)

Name: : Date: 19/02/2022 Date 21 02/2022

Department of Public Finance General Treasury Colombo 01.

K.G. Subani Maduwanthi Deputy Director J.C. Weligamage Department of Public Finance Director General Public Finance Department of Public Finance Colompo 01.

3.4 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2021

	Actual			
		Restated		
	2021 Rs.	2020 Rs.		
Cash Flows from Operating Activities	Ri.	it.k.		
Latal Tax Receipts				
Fees, Fines, Penalties and Licenses	10 11 21 11 21 21			
belt i				
Non Revenue Receipts		3 <u>1</u>		
sevenue Collocted on benefit of Other Revenue Heuds	3.366.911	3.545.634		
mprest Received	76,156,000	70.605.000		
Recoveries from Advance	7.539,774	5,703,643		
Jernesit Revelved	363,496	251,150		
Fotal Cosh generated from Operations (A)	87,426,181	80,481,855		
		and the state of the		
Less - Cash disbursed far:	70,363,613	65.801.815		
Personal Emoluments & Operating Payments Administry B. Tener to Recorded	20, 50.5,61.5 840, 434	03.801.812		
Subsidies & Transfer Payments Expanditure incurred on behalf of Other Fleads	81,383	351.353		
representation of the one of the	61,363	Sucra		
mprese settlement to receively Accurace Payments	8,590,915	7,130,403		
Accence rayments Deposit Payments	363,495	23.,169		
Total Cash disbursed for Operations (B)	80,239,842	74,744,846		
	antendo in			
NET CASH FLOW FROM OPERATING ACTIVITIES;C ;=(A)-(B)	7,186,339	\$,737,010		
Cash Flows from Investing Activities				
into/rist		35.0		
Dividends				
Divestiture Proceeds & Sale of Physical Assets				
Receiveries, from On Londing	-	0.201		
Total Cash generated from Investing Activities (D)				
Less - Cash disharsed for:				
Less - Cash meansen jury Purchase or Construction of Physical Assets & Acquisition of Other				
nurenase er constructant of nigsteal Assets & Augustion of Chief	7,186,339	5,757,010		
Total Cash disbursed for Investing Activities (F.)	7,186,339	5,737,010		
NET CASH FLOW FROM ENVESTING ACTIVITIES(F)-(D)-(E)	(7,186,339)	(5,737,010)		
NET CASH FLOWS FROM OPERATING & INVESTMENT	((((((((((((((((((((((((((((((((((((((((11.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1		
ACTIVITIES (G)=(C) + (F)	FACILITY			
Cash Flows from Fianacing Artivities				
Local Borrowings		546		
Foreign Barrowings				
Grants Received				
Total Cash generated from Financing Activities (II)		-		
Less - Cash disbursed for:	· 222 · 11 · 222 · 2			
Repayment of Local Berrowings		1441		
Accessment of Foreign Bonewings	and the second second			
Tutal Cash disbursed for Financing Activities (1)	Lucia Contractor			
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(II)-(I)		+		
	THE REAL PROPERTY.			
Net Movement in Cash. (K) = (G) + (J) Opening Cash Balance as at 04 ^{ad} January		-		
Opening Cash Balance as at 31 st December	the state of the			
e many e dan danance da ny art tive emiliter				
		211		
3		1 kg		
د		A		

3.5 Notes to the Financial Statements

Basis of Reporting

1) <u>Reporting Period</u>

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

2) Basis of Measurement

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

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

3) <u>Recognition of Revenue</u>

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 2021.

7) <u>Changes in Formats of Financial Statements & Adjustment of Comparative Figures</u>

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

6

3.6 Performance of the Revenue Collection

Rs. ,000

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

3.7 Performance of the Utilization of Allocated Funds

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

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

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

3.9 Performance of reporting the non-financial assets

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

3.9 Auditor General's Report**



ශීර්ෂය – 245 රාජ්ය මුදල් දෙපාර්තරමින්තුවේ 2021 දෙසැම්බර් 31 දිනෙක් අවසන් වර්ෂය සඳහා වූ මුලා පුකාශත පිළිබඳව 2018 අංක 19 දරන ඡාතික වගණන පහලත් 11(1) වගන්තිය පුකාරව විගණකාධිපති පමපින්ඩන වාර්තාව.

1. මුලා පුකාශන

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1.1 මතය

ශීර්ෂය - 245 රාජය මුදල් දෙපාර්තමේක්තුවේ 2021 දෙහැමබර් 31 දිනට මුලා නත්ත්වය පිළිබඳ ප්‍රකාශය, ඒදිනෙත් සවසන් වර්ෂය සඳහා වූ මූලා කාර්යයාධන ප්‍රකාශය හා මුදල් ප්‍රවා ප්‍රකාශවලින මෛචීන 2021 දෙසැමබර් 31 දිශෙන් අවසත් වර්ගය සඳහා වූ මූලා ප්‍රකාශන 2018 දංක 19 දරන ජාතික වශයෙන සහගත් විසිවිවාන සමන සංයෝජිතව කියවිය යුතු මී ලංකා ප්‍රජාතාන්මුක සමාජවාදී ජනාරජයේ ආණ්ඩුමුම වහවස්ථාවේ 154(1) ව්‍රවස්ථාවේ ඇතුළත් විස්වියාන ප්‍රකාර මාගේ විධානය යටතේ වගණනය කරන ලදි. 2018 දංක 19 දරන ජාතික වගණන කතතේ 11(1) වසන්තිය යුතාරව රාජ්‍ය මුදල් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරන ලබන පමත මූලා ප්‍රකාශන පිළිබදව මාගේ අදහස් දැක්වීම හා නිරීක්ෂණයන් මෙම වාර්තාවේ සදහන් වේ. 2018 අංක 19 දරන ජාතික වශයෙන් දැක්වීම හා නිරීක්ෂණයන් මෙම වාර්තාවේ සදහන් වේ. 2018 අංක 19 දරන ජාතික වශයෙන් දැක්වීම හා නිරීක්ෂණයන් මෙම වාර්තාවේ සදහන් වේ. 2018 අංක 19 දරන ජාතික වශේනා පහතේ 11(2) වනත්තිය ප්‍රකාරව ගණන්දීමේ නිලධාවී දෙක වාර්තික විස්කාන්මක කළුමතංකරණ දිනණනා වාර්තාව යෝ කාලයේදී ඉදිරිපත් තරනු දැනේ. ශ්‍රී ලංකා ප්‍රජාතාන්ලික සමාවරෝදී ජනාරජයේ ආණ්ඩුමුම වසවස්ථාවේ 154(6) වාවස්ථාවේ සමන සංශෝදීකව කියවිය යුතු 2018 අංක 19 දරන ජාතික වියණනා පහතෝ 10 වශාන්තිය ප්‍රකාරව ඉදිරිපත් කරනු දැනේ,

රාජ්ය මුදල් දෙපාර්තමේන්තුවේ මූලා යුකාගෙනවලින් 2021 දෙසැම්බර් 31 දිනට රාජ්ය මුදල් දෙපාර්තමේන්තුවේ මූලා තන්ත්වය සහ එදිනෙත් අවසන් වර්ෂය සඳහා මූලා කාර්යසාධනය හා මුදල් පුවාහ යුකාශය පොදාවේ පිළිගත් ඕණුඑකරණ මූලධරීමවලට අනුකූලව යනා හා සාධාරණ තත්ත්වයක් පිළිබිඩු කරන බව මා දරන්නා වූ මනය වේ.

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Sta. 200.72. Consigner ald, adaptiptions gravitation

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1.2 මතය සඳහා පදනාම

ල් ලංකා විගණන පුමිනිවලට (ගී.ලං.වි.පු) අනුතුලව මා විගණනය සිදු කරන ලදී. මෙම විගණන පුමිති යටතේ වූ මාරත් වනකීම, මෙම වාර්තාවේ මූලං පුකාගන විගණනය සම්බන්ධයෙන් විගණකයත් වනකීම අන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ වනය සඳහා පදහමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි පුමාණවත් සහ උමිත බව මාගෝ විශ්වාසයයි.

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. මුලා පුකාශය සම්බන්ධයෙන් පුධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දිමේ නිලධාරීගේ වගනිම

පොළවේ පිළිගත් ගිණුමකරණ මලධර්මවලට අනුතුලව හා 2018 සංක 19 දරන ජාතික විශණන නෙෂත් 38 වගන්තිගේ සඳහෝ විධිවිධානවලට අනුතුලව සහය හා සංධාරණ තත්ක්වසක් පිළිබිබු නෙෂරන පරිදි මුලප පුකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි පුණිණාත්මක සාවදා පුකාශනාසන්ගෙන් කොරට පුලා පුකාශනා පිළියෙල කිරීමට හැකි වනු පිණික අවශත්වක අහතක්වර සංලනය කීරණය කිරීම ගණක්දීමේ නිලධාපියේ වගකීම වේ. 2018 අංක 19 දරන රාතික වගරෑන පහතේ 16(1) වසන්තිය පුකාරව දෙපාර්තමෙන්තුව වධින වාර්මක හා කාලින මුලා පුකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම, වත්කම හා කාලින මුලා පුකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම, වියදම,

ජාතික විශුණනා පතතේ 38(1)(ඇ) උප වනතාතිය පුකාරව දෙපාර්තමෙනාකුවෙ මූලග පාලනය සඳහා සඵලදායි අභාගත්තර පාලන පද්ධතියක් සකස් කර පවත්වා නෙන යනු ලබන බවට ශංචානදීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායික්වය පිළිබදව කලින් කල සමාලෝවනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායි ලෙස කරගෙන යාමට අවශය වෙනස්නම් සිදු කරනු ලැබිය යුතුය.

1.4 මූලා පුසාශන විශණතාය පිළිබඳ විගණකයේ වගකීම

ගමන්ථයක ලෙස මූලා පුකාශන, වංචා හා වැරදි පත්තුවෙක් ඇතිවන පුමාණාත්මක පාවදය පුතාශයන්ගෙන් හොර බවට සංධාරණ නහවුරුවත් ලබාදීම සහ මාශේ මතය ඇතුළත් විශණන චාර්තාව නිකුත් කිරීම පාරෝ අරමුණ වේ. සංධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන තමුන්, මූ ලංකා වගණන පුම්ති පුකාරව වගනතය බිදු කිරීමෙදී එය සැම විටම පුමාණාතමක





යාවදය පුතාශයන් අනාවරණය කර ගත්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා යහ වැරදි තති ගත් සාමුතික රෙදය බලපෑම නිසා පුමාණාගමක සාවදය පුතාගතයන් ඇති විය තැකි අතර, එහි පුමාණාත්මක තාවය. මෙම මුලය පුතාගත පදනම කර ගතිමත් පරිතිලකයන් විසින් ගනු ලබන ආර්ථික තිරණ කෙරෙහි වන බලපෑම මත රදා පටයි.

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ŝ,

නී ලංකා වනණන පුම්ති පුකාරව වනණනයේ නොවයක් ලෙස මා රිසින් වනණනයේදී වෘත්තිය. වනිශ්චය සහ වෘත්තීය කැතමුසුවටින් යුතුව ග්රයා කරන ලදී. මා විපින් තවදරවන්,

- දෙකාශ කරන ලද විශණන මතයට පදනමත් සපයා ගැනීමෙදී වංචා හෝ වැරදි යෙකුවෙන් මුලා ප්‍රකාශකාවල ඇති විශ හැකි ප්‍රමාණාත්මක සාවදා දුකාශයන් ඇතිවීමේ අවදානම හදුනාගැනීම හා නක්ෂස්රු කිරීම සඳහා අවස්ථාවෝවිතව උවිත වශණන පරිපාදී සැලැයුම කර කියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන් පුමාණාත්මක සාවදා ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා ව-වාවකින් සිදුවන්නාවූ බලපෑම පුබල වන්නේ ජීවා දුශ්ගන්ධානාපයන්, වගාජ ලේඛන සැකසිනමත්, වේශානාවිත මනශාවීමෙන්, වරදවා දැක්වීමෙන් හෝ අනාන්තර පාලනයන් මහතැවීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභාත්තර පාලනයේ සරලායින්වය විළිබඳව මතයක් ප්‍රකාශ කිරීමේ අංශයින් නොටුවද , අවශ්රාවෝධිකට උටිත විශණන පරිතාවී සැලසුම් කිරීම විණිස අඟාන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී ,
- හෙළිදරව් කිරීම් ඇතුළත් වුලා පුහාශනවල වපුහය සහ අන්තර්භනය සඳහා පාදන වූ හනුදෙනු හා ශිද්ධීන් උටින හා සාධාරණ අයුරින් මුලා ප්‍රකාශනවල ආතුළත් බව ඇගැයීම.
- මූලා පුකානෙවල වයුගෙ හා අන්තර්ගනය සඳහා පාදන වූ ගනුදෙනු හා සිද්ධිත් උචිත හා සාධාරණව ඇතුළත් වී පැනි බව සහ හෙළිදරව කිරීම ඇතුළත් මූලා ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදි .

මාගේ විගණනය තුළදී පදුනාගත් වැගත් වගණන සොයාගැනීම, පුධාන අභාන්තර පාලන දුරිවලතා හා සංකාකුත් කරුණු පිළිබඳව ගණන්දීයළු නිලධාරී ඇනුවත් කරම.





CUMB Common Colored Common Commo Common Comm

1.5 වෙනත් කොනික අවශාතා පිළිබඳ වාර්තාව

2018 සංක 19 දරනා ජාතික විගණන පනසේ 6(1) (සැ) වගන්තිය පුකාරව පහත සඳහන් කරුණු මා පුකාශ කරමි.

- (අ) මුලප පුෂායන ඉතුත් වර්ෂය සමඟ අනුරූප වන බවට,
- (ආ) ඉතුන් වර්ෂයට අදාළ මූලා පුෂාශන පිළිබඳව මා විසින් කර නිබුණු නිර්දේශ නියාත්මක කර තිබුණි.

2. මුලප සමාලෝවනය

2.1 අවුම කළමනාකරණය

2021 චර්ෂයෝදී රු.89,570,000 හා අගිම ඉල්ලුම කිරීම සඳහා සැලසුම කර තිබුණු අතර රු.88,445,000 ක් ඉල්ලුම කර තිබුණි. සමාලෝවිත පර්ෂයෝදී භාණ්ඩාභාරය වියින් රු.76,156,000 ක් දෙසාර්තමෙන්තුව වෙත අනිව නිකුත් කර නිබුණි. ඒ අනුව දෙපාර්තමේන්තුවේ කාර්යභාරය ඉඩු කිරීම සඳහා සැලැසුම් කරන ලද අගිම අවශයතාවයෙන් සියයට 85 ක් පමණක් ගාණ්ඩාභාරය වියින් ලබා දී තිබුණි.

2.2 වියදම කළමනාකරණය

2.2.1 පුත්පාදන මුළුමණින්ම ඉතිරිවීම

පුනරාවර්ගන වැය වියෙකට හා මූලධන වැය විෂයයන් 2ක් සඳහා සළසා තිබුණු එකතුව රු.1,750,000 ක ඉද්ධ පුනිපාදනය සමාලෝචික වර්ෂයේදී කිසිදු උපයෝරනයක් තොකර මුළුමනින්ම ඉතිරි කර තිබුණි.

2.2.2 අධි පුතිපාදන සලසා නැතීම

පුහරාවර්තන වැය විෂයයන් 9 කට හා මූලධන වැය විෂයයන් 3 ක් යදහා එකතුව රු.38,164,000 ක අධි පුනිපාදන සලභා නිබුණු අතර ඉත් රු.28,326,231 ක් උපයෝජනය කළ පසු ඉනිවිය රු.9,837,769 ක් ව නිබුණි. එම ඉතිරිය සලඟා නිබුණු ඉද්ධ පුනිපාදනයෙන් සියයට 8 ක සිට සියයට 92 ක් දක්වා පරාසයක පුණානයෙන් වී නිබුණි.





பிலை கூற்ற கிறையில் கூறைகள் கால் கிறைகள் காலக் கால் கிறைகள்

2.3.1 න්න්, රීන් හා රෙගුලංශීවලට අනුකූල නොවීම

(අ) 2016 දෙසැමබර් 29 දිනැති අංක 30/2016 දරන රාජ්ප පරිශාලන පළාලේඛයක් 03 සේදය ප්‍රකාරව කටයුතු කර දෙසාර්තයේක්තුව සහ ධානන වල ඉන්ධන දහනාශ්රීම පර්කාභ කළ යුතුව කියුණත්, පමාලෝචීත වර්ෂය අවසන් වන පිටන් වනුලේශි පියිවිධාන ප්‍රකාරව කටයුතු කර දෙපාර්තයේමන්තුවේ වාහනවල ඉන්ධන දහනාවීම පරික්ෂා කර පනාශිඩුණි.

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(අ) මූ.යර, 1645 (අ) ප්‍රකාරව නුමවත් හා පියිමත් ලෙස සමසුර්ණ කර වාහන ලොස් සටහන් පවත්වාහෙන සං යුතු වුවද, වසාන ලොග් පොත් පවත්වාහෙන සංචේ අඩුහාඩු නිරීක්ෂණය විය.

2.4 මුදල් පුවාහ පුකාශය

2021 වර්ෂයේ මදල් පුඩාහ පුකාශයේ ආයෝජන ක්රියාකාරම්වලින් ජනිත වූ මුදල් පුවාහයේ මුදල් වැය කිරීම් යටතේ ගොඩෙක වත්කම ඉදිකිරීම හෝ මිලදි ගැනීම සහ වෙනත් ආයෝජන දන්කර ගැනීම යටතේ රු.6,641,072 ක් දැක්විය යුතුව නිබුණි. ගැකියා වර්ධනය සඳහා වැය කළ රු.545,267 ක වියදමද පැතුළක් කර රු.7,186,339 ක ගෙවීම ගොනික වන්කම ඉදිකිරීම හෝ මිලදි ගැනීම සහ වෙනත් ආයෝජන යටතේ සදහන් කර තිබුණි.

3. මෙහෙයුම් සමාලෝටනය

3.1 සාර්යභාරයන් ඉටු කිරීමේ පුගකිය

පහත සඳහන් නිටික්ෂණයන් කරනු ලැමේ.

- (අ) 2021 වර්ෂයේදී පාධු හා කටා ගැරීම් සම්බන්ධව ඉල්ලිම් 59 ක් ලැබ් කිබු අතර ඉන් 43 ක් පම්බන්ධපයන් පමණක් අවශය නියාමාරග ගෙන අවසන් කර කිබුණි.
- (ඇ) 2018 අගෝස්තු 18 දිනැති අංක 02/2018 දරන රාජ්‍ය බුදල් වනුලේමය අනුව අරමුදල් 13ක් වසා දැවීමට නිරිදේශ කර නිබුණද, ඉත් අරමුදල් 09 ක පැවැති රු.1,769,693,149 ක් භාණධානාරය වෙත ලබා ගැනීමෙන් පසු ඊම අරමුදල් වසා දමා තිබුණි. අනොකුත් අරමුදල් තුන සම්බන්ධයෙන් සමාලෙජීවන වර්ෂය අවසන් වන විටත් කටයුතු නිමකර නොතිබුණි...
- (ඇ) 2015 අයවැය යෝජනාවක් මත ආරම්භ කෙරුණු රාජ්ය මූලය කළමනාකරණ පහත කෙටුමපත් කිරීම හා සමමත කර ගැනීම 2021 දෙසැම්බර් 31 දින වන විටත් සිදුකර හොඟිවුණි.





ජාතික විශණන කාර්යාලය දින්ය කොතොරය යනුකාශය NATIONAL AUDIT OFFICE

4. මානව සම්පත් කළමනාකරණය

2021 දෙසැම්බර් 31 දින වන විට දෙපාර්තමේන්තුවේ අනුපත කාරය මණ්ඩලය 79 ක් ව කිබුණත්. සමාලෙශ්විත වර්ෂය අවසන් වන විට ඉන් තනතුරු 15 ක් පුරප්පාඩු වී පැවතුණි. එම පුරප්පාඩු තනතුරුවලින් තනතුරු 08 ක් පේපයේ පර්වමේ තනතුරු විය.

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Chapter 04 – Performance indicators

Specific Indicators	Actual output	t as a percenta	ge (%) of the expected output
	100%-90%	75%-89%	50%-74%
Issue Public Finance	\checkmark		
Circulars to give			
instructions			
Provide answers to the	\checkmark		
clarifications sent to the			
Department			
No. of COPA meetings	\checkmark		
attended			
Take follow up action	\checkmark		
on the COPA directives			
Issue Treasury Minutes	\checkmark		
Take follow up action			
on observations on			
Auditor General's report	\checkmark		
Revisions made on fees	\checkmark		
and charges in			
departments			
Recommendations made			
on requests on write-			
off/wavers			
Disposal of vehicles	\checkmark		
used by diplomatic			
missions			
observations drafted for	\checkmark		
Cabinet Memoranda			
procurement	\checkmark		
Committees, Technical			
Evaluation Committees			
& Project Committees			
Completion of financial	\checkmark		
recording and			
preparation of next year			
plan within the given			
time frame			

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

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

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

5.1 Indicate the Identified respective Sustainable Developments Goals

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

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

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

Chapter 06 - Human Resource Profile

06.1 Cadre Management

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

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

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

Name of the	No. of staff	Dura	Total Inves	stment	Nature	Output/
Program	trained	tion of the	(Rs'000) Local	Foreig	of the Program	Knowledg e Gained*
		progr		n	(Foreign/	
		am			Local)	
Roles and	All Staff of	01	-	-	Local	
Responsibility of	Public	hour				
PFD in Public	Finance					
Procurement	Department					
Policy and						
Implementation						
Roles and	All Staff of	01			Local	
Responsibility of	Public	hour				
Department of	Finance					
National Budget	Department					
Ministry of	All Staff of	01			Local	
Finance Structure	Public	hour				

06.3 Human Resource Development

General TreasuryDepartmentIIIIIIFinanciaAll Staff of01III <t< th=""><th>and Functions</th><th>Finance</th><th></th><th></th><th></th><th></th></t<>	and Functions	Finance				
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Management Department	Responsibility of	Public	hour			
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	Management	Department				
Service	Service					

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

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

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

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 date	statements/accour	nts have been s	ubmitted on due
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	SpecialAdvanceAccounts	N/A		
1.6	Others			
2	Maintenance of books an	nd registers (FR4-	45)/	
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has been maintained and updated	Complied		

Chapter 07– Compliance Report

0.0				
2.3	Register of Audit	Complied		
	queries has been			
	maintained and updated			
2.4	Register of Internal	Complied		
	Audit reports has been	1		
	maintained and updated			
2.5	All the monthly account	Complied		
	summaries (CIGAS) are	c omprie a		
	prepared and submitted			
	to the Treasury on due			
	date			
2.6	Register for cheques and	Complied		
	money orders has been	e ompriou		
	maintained and updated			
	-			
2.7	Inventory register has	Complied		
	been maintained and			
	updated			
2.8	Stocks Register has been	Complied		
	maintained and update			
2.9	Register of Losses has	Complied		
	been maintained and			
	updated			
2.10	Commitment Register	Complied		
	has been maintained and	- I		
	updated			
2.11	Register of Counterfoil	Complied		
	Books (GA – N20) has	-		
	been maintained and			
	updated			
3	Delegation of functions f	or financial contro	ol (FR 135)	
3.1	The financial authority	Complied		
5.1	has been delegated	Complieu		
	within the institute			
3.2		Complied		
3.2	The delegation of	Complied		
	financial authority has			
	been communicated			
	within the institute			
L		1		

2.2		C 1' 1		
3.3	The authority has been	Complied		
	delegated in such			
	manner so as to pass			
	each transaction through			
2.4	two or more officers	0 1 1		
3.4	The controls has been	Complied		
	adhered to by the			
	Accountants in terms of			
	State Account Circular			
	171/2004 dated			
	11.05.2014 in using the			
	Government Payroll			
4	Software Package			
4	Preparation of Annual P	lans		
4.1	The annual action plan	Complied		
	has been prepared			
4.2	The annual procurement	Complied		
7.2	plan has been prepared	Complied		
	plui lius occil propured			
4.3	The annual Internal	N/A		
	Audit plan has been			
	prepared			
4.4	The annual estimate has	Complied		
	been prepared and			
	submitted to the NBD			
	on due date			
4.5	The annual cash flow	Complied		
	has been submitted to			
	the Treasury Operations			
	Department on time			
5	Audit queries			
5.1	All the audit queries has	Complied		
	been replied within the			
	specified time by the			
	Auditor General			
6	Internal Audit		I	

<u>(1</u>			D 11	
6.1	The internal audit plan	Complied	Prepared by	
	has been prepared at the		Internal	
	beginning of the year		Audit	
	after consulting the		Division of	
	Auditor General in		Ministry of	
	terms of Financial		Finance	
	Regulation 134(2))			
	DMA/1-2019			
6.2	All the internal audit	Complied		
	reports has been replied			
	within one month			
6.3	Copies of all the internal	Complied		
	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			
6.4	All the copies of internal	Complied		
0.1	audit reports has been	Compilea		
	submitted to the Auditor			
	General in terms of			
	Financial Regulation			
	134(3)			
7	Audit and Management	Committee		
7.1	Minimum 04 meetings			
/.1	of the Audit and	Complied		
	Management Committee			
	e			
	has been held during the			
	year as per the DMA			
0	Circular 1/2019			
8	Asset Management			
8.1	The information should	Complied		
0.1	The information about	Complied		
	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			
8.2	A suitable liaison officer	Complied		

	1 1		[
	has been appointed to			
	coordinate the			
	implementation of the			
	provisions of the			
	circular and the details			
	of the nominated officer			
	has been sent to the			
	Comptroller General's			
	Office in terms of			
	Paragraph 13 of the			
	aforesaid circular			
8.3	The boards of survey	Complied		
	was conducted and the	r		
	relevant reports			
	submitted to the Auditor			
	General on due date in			
	terms of Public Finance			
	Circular No. 05/2016			
8.4		Complied		
0.4		Complied		
	disclosed through the			
	board of survey and			
	other relating			
	recommendations,			
	actions were carried out			
	during the period			
	specified in the circular			
8.5	The disposal of	Complied		
	condemned articles had			
	been carried out in terms			
	of FR 772			
9	Vehicle Management			
9.1	The daily running charts	Complied		
/.1	and monthly summaries	Complica		
	of the pool vehicles			
	have been prepared and			
	submitted to the Auditor			
	General on due date			
9.2		Complied		
9.2	The condemned vehicles	Complied		
	had been disposed			
	within a period of less			
	than 6 months after been			
	condemned			

9.3	The vehicle logbooks	Complied	
7.5	had been maintained and	Complied	
	updated		
9.4	Actions have been taken	Complied	
	in terms of F.R. 103,	1	
	104, 109 and 110 with		
	regard to every vehicle		
	accident		
9.5	The fuel consumption of	Complied	
	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		
9.6	The absolute ownership	Complied	
	of the leased vehicle log		
	books has been		
	transferred after the		
	lease term		
10	Management of Bank A	ccounts	
10.1	The bank reconciliation	Complied	
	statements had been		
	prepared, got certified		
	and made ready for		
	audit by the due date		
10.2	The dormant accounts	N/A	
	that had existed in the		
	year under review or		
	since previous years,		
	have been settled		
10.3	The action had been	Complied	
	taken in terms of		
	Financial Regulations		
	regarding balances that		
	had been disclosed		
	through bank		
	reconciliation statements		
	and for which		
	adjustments had to be		
	made, and those		
	balances had been		
	settled within one month		

11	Utilization of Provisions			
11.1	The provisions allocated	Complied		
	had been spent without exceeding the limits			
11.2	The liabilities were	Complied		
11.2	made without exceeding	Complied		
	the provisions that			
	remained at the end of			
	the year as per the FR			
	94(1)			
12	Advances to Public Offic	cers Account	l	
12.1	The limits had been	Complied		
	complied with			
12.2	A time analysis had	Complied	No loans in	
	been carried out on the		arrears at	
	loans in arrears		31.12.2021	
12.3	The loan balances in	N/A		
	arrears for over one year			
12	had been settled			
13	General Deposit Accoun		N. I I	
13.1	The action had been taken as per E.P. 571 in	Complied	No lapsed	
	taken as per F.R.571 in relation to disposal of		deposits at 31.12.2021	
	lapsed deposits		51.12.2021	
13.2	1 1	Complied		
10.2	general deposits had	complica		
	been updated and			
	maintained			
14	Imprest Account	L	I	
14.1	The balance in the cash	Complied		
	book at the end of the	Complica		
	year under review			
	remitted to Treasury			
	Operations Department			
14.2	The ad-hoc sub imprests	Complied		
	issued as per F.R. 371			
	have been settled within			
	one month from the			
	completion of the task			
14.3	The ad-hoc sub imprests	Complied		
	have been issued			
	exceeding the limit			

	approved as per F.R.		
	371		
14.4	The balance of the	Complied	
	imprest account had		
	been reconciled with the		
	Treasury books monthly		
15	Revenue Account		
15.1	The refunds from the	Complied	
	revenue had been made		
	in terms of the		
17.0	regulations	<i>a</i>	
15.2	The revenue collection	Complied	
	had been directly		
	credited to the revenue		
	account without being		
	credited to the deposit		
15.3	account Returns of arrears of	N/A	
15.5	revenue have been	IN/A	
	forwarded to the Auditor		
	General in terms of FR		
	176		
16	Human Resource Mana	gement	
		2	
16.1	The staff has been paid	Complied	
	within the approved	_	
	cadre		
16.2	All members of the staff	Complied	
	have been issued a duty		
	list in writing		
16.3	All reports have been	Complied	
	submitted to		
	Management Services		
	Department in terms of		
	their circular no.04/2017		
	dated 20.09.2017		
17	Duariaian - fi-fi - fi	40 4h 0 h 1* :	
17	Provision of information	to the public	
	·		

17.1		0 1 1	
17.1	An information officer	Complied	
	has been appointed and		
	a proper register of		
	information is		
	maintained and updated		
	in terms of Right To		
	Information Act and		
	Regulation		
17.2	Information about the	Complied	
	institution to the public		
	have been provided by		
	Website or alternative		
	measures and facilities		
	have been made to		
	public to appreciate /		
	allege against the public		
	authority through this		
	website or alternative		
	measures.		
17.3	Semi- Annual and	Complied	
	Annual reports have		
	been submitted as per		
	section 08 and 10 of the		
	RTI Act		
18	Implementing citizens ch	narter	
18.1	A citizens' Charter/	Complied	
10.1	Clients' Charter has	Complica	
	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		
	wianagement		

18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens' Charter /	Complied	
	Citizens clients' Charter as per paragraph 2.3 of the circular		
19	Preparation of the Huma	an 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 has been appointed and assigned with the responsibility of preparing the human resource development plan, organizing capacity building programs and	Complied	

	conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular		
20	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	