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செயலாற்றுகை அறிக்கை
Performance Report

2021

කළමනාකරණ විගණන දෙපාර්තමේන්තුව

முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்

DEPARTMENT OF MANAGEMENT AUDIT

මහලේකම් කාර්යාලය

කොළඹ 01

செயலகம்

கொழும்பு 01

The Secretariat

Colombo 01

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

Department of Management Audit

Ministry of Finance

The Secretariat

Colombo 01

Annual Performance Report for the year 2021

Name of the Institution: Department of Management Audit

Expenditure Head No 324

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Chapter 01 - Institutional Profile/ Executive Summary

1.1. Introduction

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

1.2. Vision, Mission, Objectives of the Institution

1.2.1. Vision

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

1.2.2. Mission

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

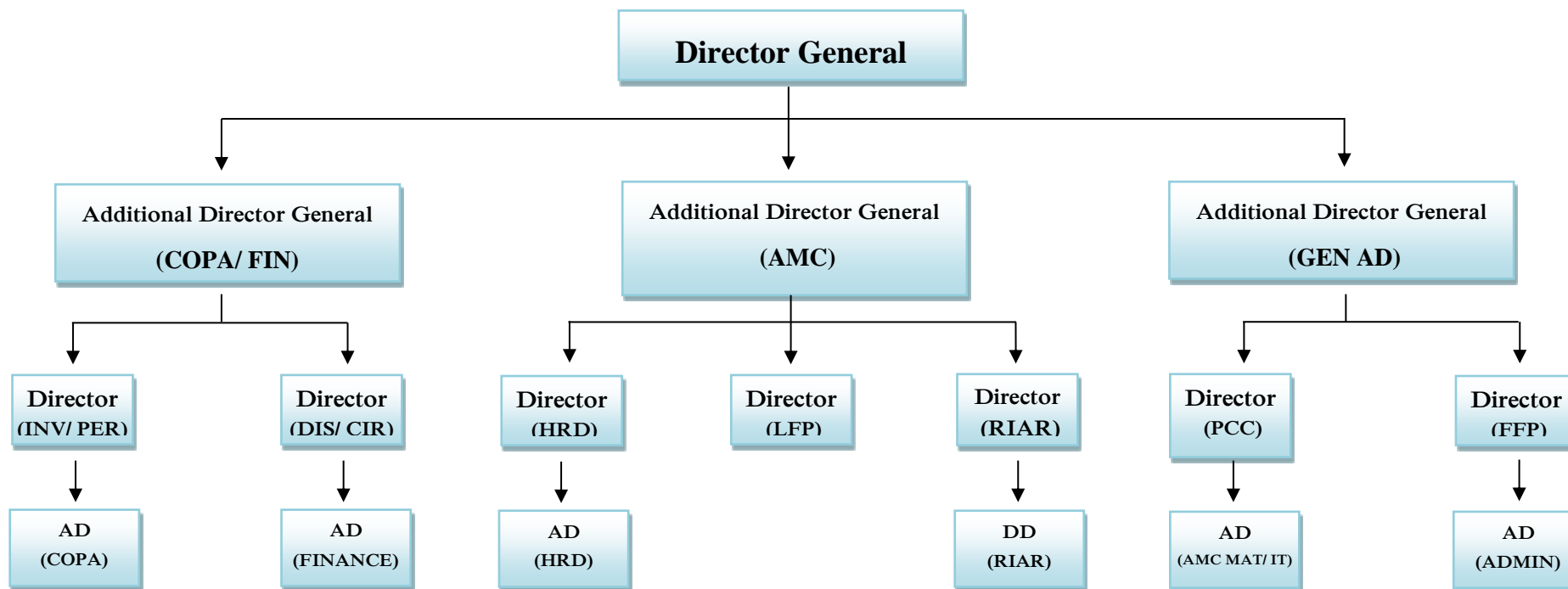
1.2.3. Objectives

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

1.3. Functions of Management Audit Department

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

1.4. Organizational Structure of the Department of Management Audit as at 31.12.2021



Additional Director General (COPA/ FIN) - Additional Director General (Committee Public Accounts/ Finance)

Additional Director General (AMC) - Additional Director General (Audit and Management Committee)

Additional Director General (GEN AD) - Additional Director General (General Administration)

Director (INV/ PER) - Director (Investigation & Performance Evaluation of Internal Audit Units)

DD (RIAR)- Deputy Director (Review of Internal Audit Reports)

Director (DIS/ CIR)- Director (District Secretariats & Circulars)

AD (COPA)- Assistant Director (Com)

Director (HRD) - Director (Human Resource Development)

AD (FINANCE) - Assistant Director (Finance)

Director (LFP) - Director (Local Funded Projects)

AD (HRD) - Assistant Director (Human Resource Development)

Director (RIAR) - Director (Review of Internal Audit Reports)

AD (AMC MAT/ IT) - Assistant Director (Audit and Management Committee

Director (PCC) - Director (Provincial Council Coordination)

Matters & Information Technology)

Director (FFP) - Director (Foreign Funded Projects)

AD (ADMIN) - Assistant Director (Administration)

Cader as at 31.12.2021

Post	Cader		
	Approved	Actual	Vacant
Director General	01	01	-
Additional Director General (SLAcS)	01	01	-
Additional Director General (SLAS)	01	01	-
Additional Director General (SLAcS)	02	02	-
Director (SLAS)	01	01	-
Director (SLAcS)	04	04	-
Director (SLPS)	02	01	01
Deputy/Assistant Director (SLAS)	01	-	01
Deputy/Assistant Director (SLAcS)	04	03	01
Deputy/Assistant Director (SLPS)	01	-	01
Development Officer	09	08	01
Management Service Officer	14	13	01
Driver	04	03	01
Office Employee	06	06	-
Total	50	43	07

1.5 Divisions of the Department of Management Audit

❖ Internal Audit Monitoring Division

- (a) Audit and Management Committee (AMC)
- (b) Coordinating Committees on Public Accounts
- (c) Special Investigations and Circulars
- (d) Human Resource Development
- (e) Performance Monitoring of IAUs
- (f) Coordination and Reviewing of Internal Audit
- (g) District Secretariats Coordination
- (h) Provincial Councils Coordination
- (i) Development Projects

❖ Administration Division

❖ Finance Division

Chapter 02 - Progress and the Future Outlook

2.1. Innovative Government Internal Audit Process

The Department of Management Audit has taken various measures to ensure the financial accountability of the public sector over a period of 13 years. In accordance with Financial Regulations 133 and the National Audit Act No. 19 of 2018, it is currently providing the necessary guidance to strengthen the financial control of the public sector and to provide the maximum public service with the minimum monetary value of the public service, providing an advisory and supervisory service. The various government agencies monitored for the compliance with circulars and legal guidelines, intervened when necessary and issued necessary guidelines.

The need for innovation in the internal audit process has also arisen along with innovations in various sectors of the public sector. Accordingly, the risk-based internal audit has been introduced by the Management Audit Circular, DMA / 01-2019 (1), with the aim of conducting a new look at internal audit from 2021. Accordingly, all possible risks to a government agency are identified and an annual risk list needs to be prepared. The Annual Internal Audit Plan is designed to address the priorities identified in the Risk List, which are expected to minimize potential financial losses and ensure accountability.

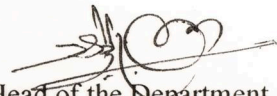
2.2. The global epidemic of 2021

Achieving the objectives of the Department of Management Audit was extremely challenging as the Covid-19 global epidemic, which began in 2020, continued into 2021. However, due to the commitment of the staff, the officers were able to perform their duties from home and manage most of the activities through Zoom technology.

2.3. Future goals

- 2.3.1. Assist in further streamlining of audit and management committees. Although audit and management committees have been given clear circular instructions on how to organize meetings, there have been instances where some government agencies have not complied with them. Therefore, the attention of the Treasury representatives will be drawn to deal with this matter.

- 2.3.2. It is also expected to formulate a policy on monitoring the performance of the internal audit units of various government agencies.
- 2.3.3. It is expected to further strengthen the training of officers in the Internal Audit Units of the Public Sector. It is expected to obtain the guidance and support of the Institute of Internal Auditors (IIA).
- 2.3.4. It is planned to expand the activities required to further strengthen the internal audit of the Provincial Councils and Local Government Institutions.



Head of the Department

22.06.2022

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

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

3.1 Statement of Financial Performance

ACA-F

Statement of Financial Performance for the period ended 31st December 2021

Budget 2021		Note	Actual	
Rs.			2021 Rs.	Restated 2020 Rs.
-	Revenue Receipts		-	-
-	Income Tax	1	-	-
-	Taxes on Domestic Goods & Services	2	-	-
-	Taxes on International Trade	3	-	-
-	Non Tax Revenue & Others	4	-	-
-	Total Revenue Receipts (A)		-	-
-	Non Revenue Receipts			
-	Treasury Imprests		47,775,000	50,834,500
-	Deposits		14,725	126,057
-	Advance Accounts		5,419,062	3,290,228
-	Other Main Ledger Receipts		-	-
-	Total Non Revenue Receipts (B)		53,208,787	54,250,785
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		53,208,787	54,250,785
-	Remittance to the Treasury (D)		84,789	965,308
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		53,123,997	53,285,477
	Less: Expenditure			
	Recurrent Expenditure			
45,650,000	Wages, Salaries & Other Employment Benefits	5	37,742,720	39,215,925
14,750,000	Other Goods & Services	6	11,132,421	11,687,056
900,000	Subsidies, Grants and Transfers	7	764,214	844,663
-	Interest Payments	8	-	-
-	Other Recurrent Expenditure	9	-	-
61,300,000	Total Recurrent Expenditure (F)		49,639,354	51,747,644
	Capital Expenditure			
450,000	Rehabilitation & Improvement of Capital Assets	10	268,458	50,255
850,000	Acquisition of Capital Assets	11	17,187	-
-	Capital Transfers	12	-	-
-	Acquisition of Financial Assets	13	-	-
3,100,000	Capacity Building	14	311,283	368,410
-	Other Capital Expenditure	15	-	-
4,400,000	Total Capital Expenditure (G)		596,928	418,665
	Deposit Payments		14,725	126,057
	Advance Payments		3,980,194	3,267,251
	Other Main Ledger Payments		-	-
	Total Main Ledger Expenditure (H)		3,994,919	3,393,308
	Total Expenditure I = (F+G+H)		54,231,202	55,559,617
-	Balance as at 31st December J = (E-I)		(1,107,204)	(2,274,140)
	Balance as per the Imprest Reconciliation Statement		(1,107,204)	(2,274,140)
	Imprest Balance as at 31st December		-	-
			(1,107,204)	(2,274,140)

3.3 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2021

	Note	Actual	
		2021 Rs	2020 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	31,870,058	25,210,117
Financial Assets			
Advance Accounts	ACA-5(a)	7,882,932	9,321,799
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		39,752,990	34,531,916
Net Assets / Equity			
Net Worth to Treasury		7,882,932	9,321,799
Property, Plant & Equipment Reserve		31,870,058	25,210,117
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		39,752,990	34,531,916

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 1 to 23 and Notes to accounts presented in pages from 24 to 31 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
 Name : S.R. Attygalle
 Designation : Secretary,
 Ministry of Finance
 Date : 29.02.2022


 Accounting Officer
 Name : S.A. Chandrika Kulathilaka
 Designation : Director General,
 Department of Management Audit
 Date : 22.02.2022


 Accountant
 Name : G.A.G.T. Ganepola
 Designation : Assistant Director
 Date : 23.02.2022

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

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

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

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

	Actual	
	2021 Rs.	Restated 2020 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	2,506,599	2,406,318
Imprest Received	47,775,000	50,834,500
Recoveries from Advance	4,109,122	3,352,783
Deposit Received	14,725	126,057
Total Cash generated from Operations (A)	54,405,446	56,719,658
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	48,857,900	50,884,391
Subsidies & Transfer Payments	764,214	844,663
Expenditure incurred on behalf of Other Heads	128,237	401,241
Imprest Settlement to Treasury	84,789	965,308
Advance Payments	3,980,194	3,079,333
Deposit Payments	14,725	126,057
Total Cash disbursed for Operations (B)	53,830,060	56,300,993
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	575,386	418,665
<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	575,386	418,665
Total Cash disbursed for Investing Activities (E)	575,386	418,665
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(575,386)	(418,665)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	0	0
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
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)	0	0
Opening Cash Balance as at 01st January	0	0
Closing Cash Balance as at 31st December	0	0

3.5 Notes to the Financial Statements

Basis of Reporting

1) Reporting Period

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

2) Basis of Measurement

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

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

3) Recognition of Revenue

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

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

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

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

5) Property, Plant and Equipment Reserve

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

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2021.

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

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

3.6 Performance of the Revenue Collection

Rs. ,000

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

3.7.1 Performance of the utilization Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation utilization as a% of Final Allocation
	Original	Final		
Recurrent	61,300	61,300	49,639	81%
Capital	4,400	4,400	597	14%

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

Rs. ,000

Serial No	Allocation Received from Which Ministry / Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of final Allocation
			Original	Final		
01	Department of Pension	Advance 'B' loan settlement	128	128	128	100%

3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2021	Balance as per Financial position Report as at 31.12.2021	Yet to be Accounted	Progress reporting as %
9151	Building and Structures	0	0	0	0
9152	Plant, Machinery & Equipment	31,870	31,870	0	100%
9153	Land	0	0	0	0
9154	Intangible Asset	0	0	0	0
9155	Biological Asset	0	0	0	0
9160	Work in Progress	0	0	0	0
9180	Leased Asset	0	0	0	0

3.9 Auditor General's Report

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



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. } TPD/B/DMA/02/21/41
My No. }

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி } 2022 ජූනි 16 දින
Date }

ගණන්දීමේ නිලධාරී
කළමනාකරණ විගණන දෙපාර්තමේන්තුව

ශීර්ෂය 324 - කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 324 - කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2021 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව කළමනාකරණ විගණන දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව 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.

කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2021 දෙසැම්බර් 31 දිනට කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිතීන් 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 කළ 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 තනි හෝ සාමූහික ලෙස බලපෑම් නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.



ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාශව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකසුමකින් 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 ප්‍රකාශයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවේදී උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වැඩිවන සිදුවීම් හා බලපෑම ප්‍රබල වන්නේ ඒවා දුර්වලතාවයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනත් උචිත මහඟුරුමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සම්පූර්ණත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවේදී උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

2 මෙහෙයුම් සමාලෝචනය

2.1 කාර්යසාධනය

2.1.1 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

(අ) වාර්ෂික කාර්යසාධන වාර්තාව අනුව වාර්ෂික ක්‍රියාකාරී සැලසුමේ දක්වා ඇති පළාත් පාලන ආයතනවල සහ පළාත් සභාවල අභ්‍යන්තර විගණන ඒකක විධිමත් කිරීම සහ ශක්තිමත් කිරීම යටතේ විවිධ පළාත් සභා සහ පළාත් පාලන ආයතනවල පවත්වනු ලබන පුහුණු වැඩමුළු අපේක්ෂිත ලෙස සියයට සියයක් ඉටුකරගැනීමට නොහැකිව තිබූ අතර, එහි ප්‍රගතිය සියයට 50 කටත් වඩා අඩු වී තිබුණි.



(ආ) වාර්ෂික කාර්යසාධන වාර්තාව අනුව වාර්ෂික ක්‍රියාකාරී සැලසුමේ දක්වා ඇති දිස්ත්‍රික් ලේකම් කාර්යාලවල විගණන හා කළමනාකරණ කමිටුවලදී පැන නැගුණු ගැටළු සම්බන්ධව ක්‍රියා කිරීම සහ දිස්ත්‍රික් ලේකම් කාර්යාලවලින් ඉදිරිපත් කරන ලද කාර්තු වාර්තා ඇගයීම සඳහා ලබාගැනීම යන කාර්යයන් සියල්ල ඉටු කිරීමට අපේක්ෂා කර තිබුණු නමුත්, අපේක්ෂිත ලෙස එම කාර්යයන් ඉටු කර ගැනීමට නොහැකි වී තිබුණි.

3. මානව සම්පත් කළමනාකරණය

2021 දෙසැම්බර් 31 දින වන විට සමස්ත අනුමත සේවක සංඛ්‍යාවෙන් තනතුරු 07 ක් පුරප්පාඩුව පැවැතුණි.


ඩී.ඒ.ඒ. වනිගජේකර
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති වෙනුවට

Chapter 04 - Performance Indicators

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

Serial number	Specific indicators	True output as a percentage of the desired output		
		100%- 90%	75%-89%	50%- 74%
01	Capacity Development of Internal Audit Staff 1. Number of training programs for Chief Internal Auditors, Internal Auditors and other staff	100%		
02	Regularize the internal audit process 1. Update Internal Auditors Database 2. Amended Circular - (Amendment of Chapter No. 06 of DMA - 01/2019 Circular and its Annex) 3. Issuance of Internal Audit Guide No. DMA / 01-2019 / 1 dated 05.04.2020	100%		
03	Ensuring smooth functioning of Audit and Management Committees (AMCs) through internal audit activities and strengthening public sector accountability 1. Appointment of Management Audit Representatives for Audit and Management Committees (AMC) - (Appointment of Representatives for Ministries, State Ministries, Selected Departments, District Secretariats, 160 Special Expenditure Units) 2. Conducting audit and management committee meetings I. Conducting audit and management committees for the institutions appointed by the treasury representatives (320 to be held / 300 to be held)	100%		
04	Strengthening public sector accountability through the activities of the Committee on Public Accounts (COPA) 1. Number of Treasury Reports Submitted to the Committee on Public Accounts (COPA)	100%		

Serial number	Specific indicators	True output as a percentage of the desired output		
		100%- 90%	75%-89%	50%- 74%
05	Contributing to the detection of irregularities in the public sector 1. Number of special investigations completed and assigned 2. Number of special audits completed and assigned	90%		
		100%		
06	Monitoring the performance of internal audit units 1. Number of performance review meetings	100%		
07	To gather internal Audit reports according to National Audit Act 1. Collecting internal audit reports by e-mail and distributing them to the relevant Audit and Management Committee (AMC) representatives 2. Summarize the Internal Audit Reports at the end of the relevant quarter and submit the Summary Report to the Director General.	100%		
		100%		
08	Strengthening the internal audit of foreign funded projects under the Ministries 1. Supervise and review internal audit activities of foreign finance projects and provide necessary guidance to improve their quality	90%		
09	Formalization and strengthening of internal audit units in Local Government Institutions and Provincial Councils 1. Number of Local Government Institutions which provided information for compiling database 2. Number of Internal Audit Guidelines issued to Local Government Institutions 3. Number of training workshops conducted in various Provincial Councils and Local Government Institutions	100%		
		100%		
				<50%*

Serial number	Specific indicators	True output as a percentage of the desired output		
		100%- 90%	75%-89%	50%- 74%
10	<p>Coordinating and supervising the internal audit activities of District Secretariats and Divisional Secretariats</p> <ol style="list-style-type: none"> 1. Updating the Database of Chief Internal Auditors of District Secretariats 2. Acting on issues arising in the Audit and Management Committees of the District Secretariats 3. Preparation of quarterly reports of district secretariats 4. Obtaining quarterly reports submitted by District Secretariats for evaluation 5. Issuing and revising the internal audit guidelines as and when required 	<p>100%</p>	<p>80%</p>	

❖ Due to the Covid-19 epidemic, training programs for the staff of Local Government Institutions and Provincial Councils could not be conducted as planned.

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

5.1 Identify the relevant Identified respective Sustainable Development Goals.

Goal / Objective	Target	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100
<p>Goal 17: Strengthening the means of activation and reviving the local partnership for sustainable development</p>	<p>17.15. This Departmental Policy Space (Action Plan and Program) for Establishing and Implementing Policies for Poverty Alleviation and Sustainable Development And provide leadership</p>	<p>17.15.1. Use of result frames and design tools of the department</p> <p>Indicators</p> <ul style="list-style-type: none"> ❖ Annual Action Plan ❖ Annual Audit Plan ❖ Annual Performance Report 			<p>100%</p> <p>100%</p> <p>90%</p>
	<p>17.16. Enhancing the Local Partnership for Sustainable Development to complement the Multilateral Partnership to mobilize and share knowledge, expertise, technology and financial resources to assist in achieving the Sustainable Development Goals of the Department of Management Audit</p>	<p>17.16.1. Reporting the progress of development productivity monitoring frameworks of multilaterals to assist in achieving sustainable development goals.</p> <p>Indicators</p> <ul style="list-style-type: none"> ❖ Number of Audit Management Committees represented by the Department of Management Audit <p>(300 out of 320 committee meetings have been held)</p>			<p>94%</p>

5.2 Achievements and Challenges in Achieving the Sustainable Development Goals

5.2.1 Achievements

Representatives of the Management Audit Department participated in 300 out of 320 Audit and Management Committees of Ministries, Departments, District Secretariats and Special Expenditure Units and contributed to the achievement of the Sustainable Development Goals through various issues discussed at the Audit and Management Committee meetings. It was also able to contribute to the strengthening of the internal audit process of government agencies through the Zoom application.

5.2.2 Challenges

The Covid epidemic, a global challenge, also influenced the conduct of audit and management committees. It is also a challenge that the existing understanding of the Sustainable Development Goals among the officers, including the Chief Internal Auditors and the Internal Auditors, is inadequate.

Therefore, further training is required. Frequent transfers of Chief Internal Auditors and Internal Auditors have also had a negative impact on the performance of internal audit in the public sector.

Chapter 06 - Human Resource Profile

6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	17	13	04
Territory	-	-	-
Secondary	23	21	02
Primary	10	09	01

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

- ❖ **Senior** :These four vacancies were not much affected on performance as other officers are covered up their duties
- ❖ **Secondary**: These two vacancies were not much affected on performance as the other officers are covered up duties.
- ❖ **Primary**:
 - **Drivers** : As only one senior officer using assigned official vehicle and other senior officers not using their assigned official vehicles for duties, it has not been affected that vacancies of drivers for the performance of the Department

6.3 Human Resource Development (Foreign Training Program)

Name of the Program	No. of staff trained	Duration of the program	Total Investment(Rs.)		Nature of the Program (Abroad/ Local)	Output/ Knowledge Gained*
			Local	Foreign		
-	-	-	-	-	-	-

Human Resource Development (Local Training Program)

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs.)		Nature of the Program (Abroad/ Local)	Output/ Knowledge Gained*
			Local	Foreign		
National Diploma in IT & Human Resource Management	02	12 Months				
Public Service Disciplinary Procedures (Online Programme)	02	03 Days				
Information System Auditing	01	02 Days				
Public Administration Circular No. 18/2020 Course for Official Language Proficiency to be Achieved by Public Officers	09	150 Hours				

❖ How the training program contributed to the performance of the organization

The epidemic situation of Code 19 adversely affected the training programs and did not achieve the expected level of capacity development.

Chapter 07 - Compliance Report

	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)		Not Relevant	
1.4	Stores Advance Accounts		Not Relevant	
1.5	Special Advance Accounts		Not Relevant	
1.6	Others			
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		

2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA N20) has been maintained and update	Complied		
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/204 dated 1 1.05.2014 in using the Government Pa roll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		

6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Conducting 02 audit and management committees by letter No. DMA / AMC / M / 2021/2 and letter dated 06.09.2021 from the Department of Management Audit		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		

9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and up dated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to eve vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made read for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the years under review or since previous ears settled		Not Relevant	
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been sent without exceeding the limit	Complied		
1 1.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		

12.3	The loan balances in arrears for over one ear had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits		Not Relevant	
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprest had been issued not exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account		} Not Relevant	
15.1	The refunds from the revenue had been made in terms of the regulations			
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account			
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176			
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			

17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the 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 Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

END