



கார்ட்டு ஸா஁ன லார்ட்டா
நிதிச் ஸெயலாற்றுகைக் கூற்று
PERFORMANCE REPORT

2023

கா஁திச்சுர்ட்டர் சனரால் கார்ட்டாலு
கா஁஁஁ரோலர் ஜெனரல் அலுவலக஁
COMPTROLLER GENERAL'S OFFICE

஁டீல், ஁ர்ட்டிக ஸ்டா஁கர஁ ஸ஁ சாநிக ஁நிச்சந்நி ஁஁஁஁஁஁஁
நிதி, ஁ாருளாதார நிலை஁஁஁஁஁஁஁ ஁ற்ற஁஁ தேசிய காள்கைகள் அ஁ைச்சு
Ministry of Finance, Economic Stabilization and National Policies



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Performance Report 2023

Comptroller General's Office

**Ministry of Finance, Economic Stabilization and
National Policies**

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Annual Performance Report for the year 2023

Comptroller General's Office

Expenditure Head No 333

Chapter 01 – Institutional Profile/ Executive Summary

1.1 Introduction:

The Comptroller General's Office was established on 07th March 2017 for the management of Non-Financial Assets of the Government, as stipulated in Budget Proposal No. 368 of 2017. The Comptroller General's Office is mainly entrusted with overseeing the assets, material and cost management of the Government. Hence, it is required to maintain an updated comprehensive central data base for Non-Financial Assets of the Public Sector Institutions (Government Agencies, Public Enterprises and Provincial Councils & Local Governments) and to formulate and implement Non - Financial Assets management policies, identifying idle resources and ensuring effective use of these assets, to strengthen the development framework of the Government. Non-Financial Asset management of the Government has become a priority activity, as the productive use of such assets have been deteriorated due to the lack of a focused agency to adhere to an effective system to oversee the efficient utilization of assets, secure assets adequately and for the maintenance and improvement of assets.

The online Non-Financial Assets Management System (NFAMS) has been introduced by issuing the Assets Management Circular No 06/2023, for the Non-Financial assets management of the Government, This system has been implemented with effect from 01st September 2023 and vehicle module has been implemented as the first module of this system. Through this system, a web-based centralized comprehensive real time data recording Management Information System is established, which consists of essential information including assets valuation required for the Non-Financial Assets management. The design, development, implementation, improvement and maintenance of the NFAMS system is done by the human resource contribution of the Comptroller General's office and the Department of Information Technology Management. The NFAMS modules with respect to other Non-Financial Assets will be implemented gradually, in due course.

Further, the Comptroller General has been assigned the function of Revenue Accounting Officer in respect of Sales of Non-Financial Assets with effect from 01st January 2018.

1.2 Vision and Mission

(a) Vision:

A globally recognized apex body for public sector Non-Financial Assets management.

(b) Mission:

Foster effective and efficient utilization and management of Public Sector Non-Financial Assets recorded in an updated comprehensive central database, adhering to the Government policies, while strengthening the development framework of the Government and securing the collection of due revenue from disposal of these assets.

1.3 Objectives, Key Functions and Main Activities

(A) Objectives:

- (i) Non-Financial Assets management of the Government (Government Agencies, Public Enterprises and Provincial Councils & Local Governments):
 - a. Establish an updated comprehensive central database (with the online system) to record all Non-Financial assets and an asset management system.
 - b. Formulation and implementation of policies to strengthen the development framework of the Government through effective and efficient use of the Non-Financial Assets.
 - c. Ensure the accuracy of recording of the value of the Non-Financial Assets.
 - d. Play the leadership and custodianship role in the management of Non - Financial Assets.
- (ii) Collection of due revenue from sale proceeds of Non-Financial Assets of the Government Agencies.

(B) Key Functions:

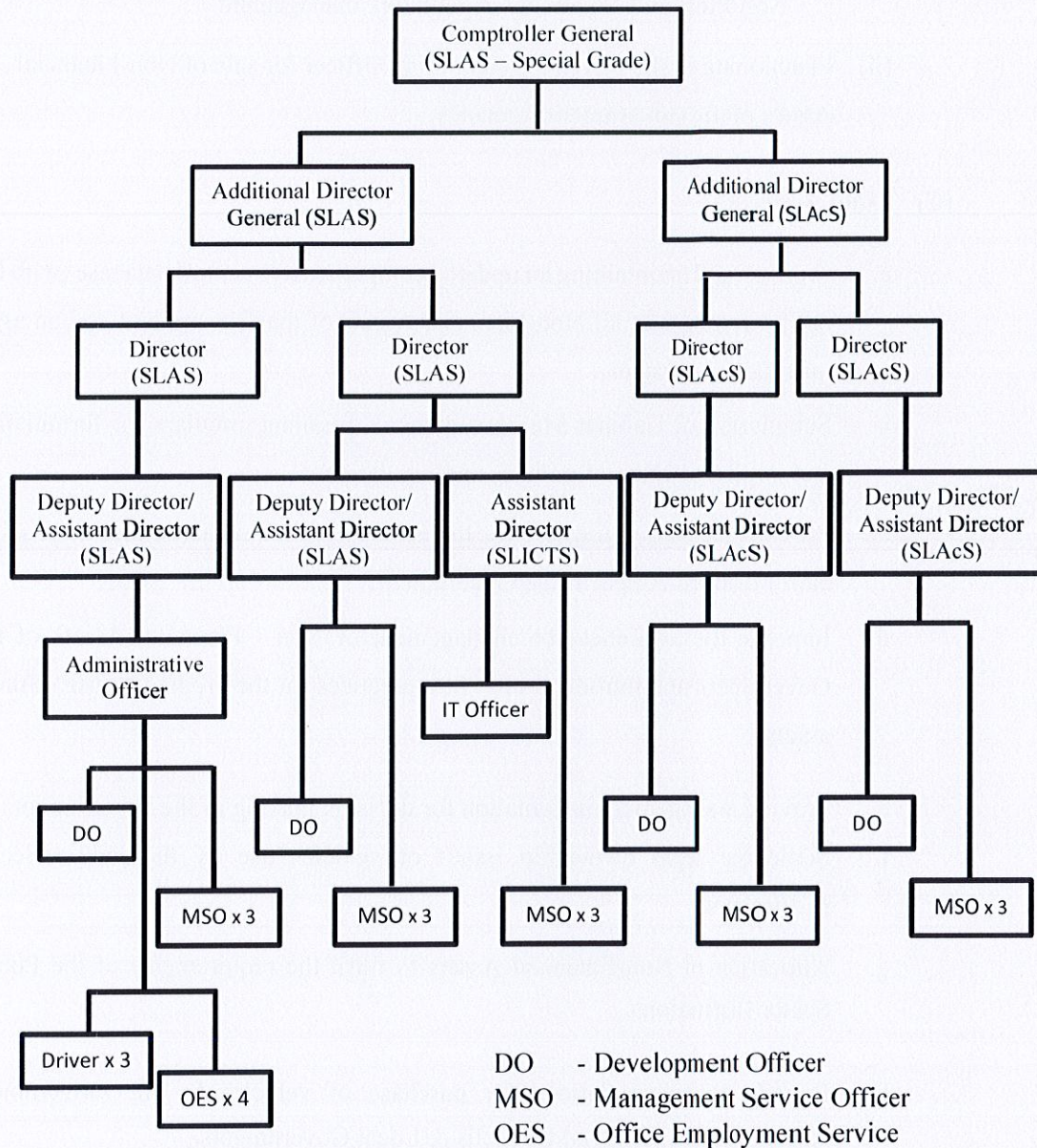
- (i) Non-Financial Assets management of the Government
 - a. Maintaining an updated comprehensive central data base (with an online database) for recording and reporting of all Non-Financial Assets information (enabling to record assets with valuation) and an asset management system.

- b. Formulation and implementation of policies: to prevent mismanagement, waste and ruination of public properties, for the optimum utilization of Non-Financial Assets and expenditure management.
- (ii) Functioning as the Revenue Accounting Officer for sale of Non-Financial Assets of the Government Agencies.

(C) Main Activities:

- a. Creation and maintaining an updated comprehensive central database (with the online system)) of all Non-Financial Assets of the Government and an asset management system.
- b. Submission of Cabinet Memorandums and issuing circulars for formulation and implementation of policies and regulations.
- c. Provide necessary guidance for the acquisition, maintenance and disposal of Non-Financial Assets of the Government.
- d. Improve the awareness on management of Non - Financial Assets of the Government and introduction of best practices for the productive use of these assets.
- e. Provide management information for decision making of the Government.
- f. Settle the legal ownership issues of vehicles use by the Public Sector Institutions.
- g. Allocation of Non-Financial Assets to fulfil the requirements of the Public Sector Institutions.
- h. Provide recommendations for purchase of vehicles by the Government Agencies and Provincial Councils & Local Governments.
- i. Identification of idle / underutilized assets and submission of relevant information / issuing directives and instructions, to assist the investments and fiscal balance.
- j. Collection and reporting of revenue from sale proceeds of Non-Financial Assets of the Government Agencies.

1.4 Organization Chart



Chapter 02 - Progress and Future Outlook

To ensure the management of the Non - Financial Assets of the Government, it is required to maintain an updated comprehensive central data base for these assets and to formulate and implement Non - Financial Assets management policies, identifying idle resources and ensuring effective use of these assets, to strengthen the development framework of the Government.

2.1 Maintaining an updated comprehensive centralized database for the Non – Financial Assets of the Government

As the first step, following the asset codes categorization given in the Government Finance Statistic Manual – 2014 of the International Monetary Fund, Assets Management Circular No. 01/2017 was issued on 28th June 2017 to provide instructions to collect the basic information of Non – Financial Assets of the Government, i.e., vehicles, buildings, lands, structures, plant & machinery and office equipment & furniture.

(a) Establishing a comprehensive centralized online database and Management Information System

Action has been taken to establish a web-based centralized comprehensive real time data recording Management Information System by the Comptroller General's Office with the cooperation of the Information Technology Management Department, because efforts made to establish a comprehensive centralized online database and management system for the management of the Non-Financial Assets of the Government through the Integrated Treasury Operations Information System (ITMIS) was not successful. Accordingly, online Non-Financial Assets Management System (NFAMS) has been introduced with effect from 01st September 2023 by issuing the Assets Management Circular No 06/2023. Through this Management Information System, it is expected to enhance the management of the Non-Financial Assets of the Government and to improve the accountability on recording and reporting of information of these assets. Further, through this NFAMS system, each Public Sector Institution will be facilitated to maintain their assets registry in a web-based platform and for the management of these assets. As the first step of this NFAMS system, vehicle module has been implemented with effect from 01st September 2023 and NFAMS modules for other Non-Financial assets will be introduced gradually, in due course.

(b) Central Database - Vehicles

As recorded as at 20th May 2024 under the web- based real time data recording Non-Financial Assets Management System (NFAMS) introduced with effect from 01st September 2023 by issuing the Assets Management Circular No 06/2023, total number of vehicles owned/ used by the Public Sector Institutions amounts 90,077 (85,895 in running condition and 4,182 not in running condition). This vehicle fleet also includes vehicles such as vehicles use in construction industry, boats, land vehicle and locomotives etc, which are not registered under Department of Motor Traffic. The age analysis of this vehicle fleet by type of the vehicle is as given in Table 2.1.

Table 2.1: Age analysis of the vehicle fleet of the Government - as of 20.05.2024

Type of vehicle	0-5 years	6-10 years	11-15 years	More than 15 years old	Reg. year not mentioned	Total
Motor cycle	2,474	4,449	2,627	6,188	06	15,744
Motor car	963	2,355	4,186	4,808	02	12,314
Dual purpose vehicle	313	1,873	2,205	5,047	00	9,438
Bus	898	2,520	1,130	2,545	00	7,093
Motor lorry	440	1,415	1,230	3,109	00	6,194
Land vehicle	245	1,224	1,516	2,641	31	5,657
Double cab	238	1,242	1,248	2,128	01	4,857
Three wheel	2,094	438	739	996	00	4,267
Tractor	405	601	1,159	1,635	08	3,808
Motor coach	69	487	654	1,215	01	2,426
Tractor trailer/Bowser	984	966	880	1,638	29	4,497
Ambulance	384	528	387	825	02	2,126
Van	167	544	512	796	00	2,019
Single cab	195	381	427	426	00	1,429
Special purpose vehicle	301	608	225	207	09	1,350
Truck	289	168	394	475	00	1,326
Other vehicle	924	1,057	991	2,502	58	5,532
Total	11,383	20,856	20,510	37,181	147	90,077

(c) Central Database - Buildings

Required instructions were given by the Asset Management Circular No. 01/2022 issued on 03rd January 2022 to properly report the building information. Accordingly, as reported as of 31st December, 2021, summary of information on buildings owned or rented/ leased by the Public Sector Institutions including premises rented out is as given in Table 2.2. Accordingly, as of 31st December 2021, the utilized floor area of the buildings owned by the Public Sector Institutions amounts to 57.1 Mn. square meters and the rented /leased floor area amounts to 2.9 Mn. square meters with annual rent/lease cost of Rs.11.6 Bn. Meanwhile, there are 0.8 million square meters of unutilized floor area. Moreover, Public Sector Institutions have rented out 1.7 Mn. square meters of their owned floor area, generating annual income of Rs. 6.2 Bn. income from Public Sector Institutions and Rs. 3.1 Bn. income from private parties.

Table 2.2: Summary of the information of the buildings owned including rented out spaces and buildings rented/leased by the Public Sector Institutions (As of 31st December 2021)

Public Sector institution	Utilized Floor Area (sq. m.)			Unutilized Floor Area (sq. m.)	Annual Rental/ Lease Cost (Rs. Mn.)	Rented Out Space	
	Own	Rented/ Leased	Total			Floor Area (sq.m.)	Annual Income (Rs. Mn.)
Government Agencies and Public Enterprises	46,041,744	2,680,256	48,722,000	596,855	11,439.6	970,225	8,564.2
Provincial Councils and Local Governments	11,137,528	200,502	11,338,030	188,345	148.4	721,656	749.6
Total	57,179,272	2,880,758	60,060,030	785,200	11,588.0	1,691,881	9,313.8

Note: This information does not include information of garages, quarters, circuit bungalows, rest houses and other such non - residential buildings

The building module under the NFAMS system will be implemented, in due course.

(d) Central Database - Lands

The Asset Management Circular No. 03/2022 was issued on 07th January 2022 to collect the information to complete the land database of the government. Accordingly, some Public Sector Institutions submitted the land information, while 740 Public Sector Institutions did not submit the information correctly. Also, 395 Public Sector Institutions did not disclose the information of lands.

Table 2.3: Summary of information of lands owned or rented/leased by the Public Sector Institutions as of 31.12.2021

Public Sector Institution / utilization of land		Are of Land (Hectares)
Total area of land owned or rented/leased by Public Sector Institutions		1,490,950
	<i>Of which Forests</i>	<i>1,125,700</i>
i	Utilized	1,474,711
	Government Agencies	1,404,656
	Public Enterprises	49,563
	Provincial Councils and Local Governments	20,493
ii	Unutilized	13,702
	Government Agencies	8,826
	Public Enterprises	4,468
	Provincial Councils and Local Governments	407
iii	Utilization not mentioned	2,537
	Government Agencies	1,147
	Public Enterprises	1,097
	Provincial Councils and Local Governments	294

The summary of the information of the land owned or rented/leased by the Public Sector Institutions as of 31st December, 2021 is as given in the Table 2.3. Thus, total area of lands owned or rented /leased by the Public Sector Institutions is 1.49 Mn. hectares which includes 1.12 Mn. hectares of lands covered with forest. The reported land area includes 1.47 Mn. hectares of utilized lands and 13,702 hectares of unutilized lands. Utilization status of the balance 2,537 hectares of lands has not yet been reported by the Public Sector Institutions. The land module under NFAMS system will be implemented, in due course.

2.2 Formulation and implementation of policies on Non-Financial Assets Management of the Government

(a) Managing the procuring of government vehicles

Since mid-2019, the government suspended the purchasing of motor vehicles excluding utility vehicles, as instructed by the National Budget Circular No. 05/2019 issued on 24th September 2019. Thus, except for utility vehicles required for the development activities and other essential purposes and also the vehicles imported for the use of Sri Lanka Police, the existing motor vehicle fleet was utilized to meet the government's vehicle requirement, thereby without incurring additional costs to the Government. Identifying the requirement and economical use of existing utility vehicles of the Government, the Comptroller General's Office has recommended to the National Budget Department to grant approval to procure 60 utility vehicles, out of total requests received for purchasing of 77 utility vehicles during the year 2023.

(b) Resolving registered ownership issues of government vehicles

The Comptroller General's Office identified that considerable number of vehicles which are used by some Public Sector Institutions do not have the legal right of such vehicles and the legal possession is owned by another Public Sector Institutions. Therefore, Asset Management Circular No. 02/2017 issued on 21st December 2017 and Asset Management Circular No. 03/2018 issued on 10th October 2018, instructing to resolve registered ownership issues of motor vehicles. Thus, as of 31st December 2023, the Comptroller General's Office has resolved registered ownership issues of 391 vehicles.

2.3 Revenue from sales of Non- Financial Assets

As per the Fiscal Policy Circular No.01/2015(xii) dated 22nd March 2018, with effect from 01st January 2018, the Comptroller General has been assigned the function of Revenue Accounting Officer in respect of Sales of Non- Financial Assets of the Government Agencies. For this purpose, Asset Management Circular No. 04/2023 was issued on 23rd May 2023 instructing to prepare revenue estimates for the year 2024 and obtaining revised revenue estimates for the year 2023. Further, Asset Management Circular No. 05/2023 was issued on 29th May 2023 to collect information of areas of revenue as at 30th June 2023, arrears collected in the first six months and abandoned revenue during the relevant period and Asset Management Circular No. 07/2023 was issued on 12th December 2023 to collect information of arrears collected in the year of 2023 and abandoned revenue during the relevant period.

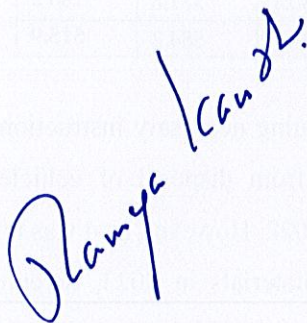
Table 2.4: Sales of Non - Financial Assets Revenue (Rs.Mn.)

Description	2019	2020	2021	2022	2023
Sales of Non – Financial Assets - Vehicles	188.4	201.0	128.3	226.4	329.6
Sales of Non – Financial Assets - Other	2,685.7	56.0	60.1	357.8	186.3
Total	2,874.1	257.0	188.4	584.2	515.9

As per the efforts done to expedite the disposal of vehicles by issuing necessary instructions and continuously taking follow up actions, revenue collected from disposal of vehicles increased to Rs. 329.6 Mn. in 2023 compared to Rs. 226.4 Mn. in 2022. However, as it was not possible to properly continue the disposal activities of scrap materials in 2023, revenue collected from disposal of other assets decreased to Rs. 186.3 Mn. in 2023 compared to Rs. 357.8 Mn. in 2022. Accordingly, revenue collected from sales of Non- Financial Assets has decreased to Rs. 515.9 Mn. in 2023, compared to Rs. 584.2 Mn. in 2022. But, progress of this revenue collection in 2023 is 103% compared to basic revenue estimate.

2.4 Challenges and future goals

- I. Overcoming the obstacles and challenges faced with the establishment of centralized online Management Information System for the Non-Financial Assets management of the Government, the online Non-Financial Assets Management System (NFAMS) has been implemented with effect from 01st September 2023. The design, development, implementation, improvement and maintenance of this NFAMS system is done by the human resource contribution of the Comptroller General's office and the Department of Information Technology Management. As the first module of this system vehicle module has been implemented with effect from 01st September 2023. The NFAMS modules with respect to other Non-Financial assets will be implemented gradually, in due course. However, to implement the NFAMS system successfully, it is further challenging to improve the compliance of all the Public Sector Institutions for the properly recording of real time data in this system.
- II. It is expected to successfully implement the NFAMS Management Information System to facilitate the Non-Financial Assets management of the Public Sector Institutions (Government Agencies, Public Enterprises and Provincial Councils & Local Governments) and assist the Government policy formulation in order to strengthen the development framework by facilitating the Public Investment, issuing guidelines for the management of these assets, revenue generation, expenditure management and productive utilization of idle and underutilized assets, based on the updated information. For this purpose, cooperation of all the Public Sector Institutions is required and it is challenging.



Comptroller General

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2023

3.1 Statement of Financial Performance

Statement of Financial Performance for the period ended 31st December 2023					ACA -F
Revised Budget Allocations 2023		Note	Actual		
Rx.			2023 Rx.	2022 Rx.	
-	Revenue Receipts		515,895,718	584,212,973	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	515,895,718	584,212,973	ACA-1
	Total Revenue Receipts (A)		515,895,718	584,212,973	
-	Non Revenue Receipts		-	-	
-	Treasury Imprests		43,466,000	32,448,000	ACA-3
-	Deposits		48,827	10,050	ACA-4
-	Advance Accounts		2,268,828	1,729,619	ACA-5
-	Other Main Ledger Receipts		-	-	
	Total Non Revenue Receipts (B)		45,783,655	34,187,669	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		561,679,373	618,400,642	
	Remittance to the Treasury (D)		-	321,569	
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		561,679,373	618,079,073	
	Less: Expenditure				
	Recurrent Expenditure				
29,383,700	Wages, Salaries & Other Employment Benefits	5	28,322,522	24,577,673	
15,708,258	Other Goods & Services	6	15,339,189	8,774,985	ACA-2(i)
250,000	Subsidies, Grants and Transfers	7	246,042	236,808	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
45,341,958	Total Recurrent Expenditure (F)		43,907,753	33,589,466	
	Capital Expenditure				
500,000	Rehabilitation & Improvement of Capital Assets	10	433,551	99,506	
1,134,792	Acquisition of Capital Assets	11	1,126,251	38,546	
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	
200,000	Capacity Building	14	187,940	147,420	
-	Other Capital Expenditure	15	-	-	
1,854,792	Total Capital Expenditure (G)		1,747,742	285,472	
	Deposit Payments		48,827	10,050	ACA-4
	Advance Payments		2,140,586	1,838,662	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		2,189,413	1,848,712	
	Total Expenditure I = (F+G+H)		47,844,908	35,723,650	
47,196,750	Balance as at 31st December J = (E-I)		513,834,465	582,355,423	
	Balance as per the Imprest Adjustment Statement		513,834,465	582,355,423	ACA-7
	Imprest Balance as at 31st December		513,834,465	582,355,423	ACA-3

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	13,515,736	12,343,565
Financial Assets			
Advance Accounts	ACA-5/5(a)	5,121,896	5,250,137
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		18,637,632	17,593,702
Net Assets / Equity			
Net Worth to Treasury		5,121,896	5,250,137
Property, Plant & Equipment Reserve		13,515,736	12,343,565
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		18,637,632	17,593,702

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 26 and Annexures to accounts presented in pages from 27 to 32 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.

K.M.M. Siriwardana
Chief Accounting Officer
Name:
Designation:
Date: 27/12/23

Ramya Kanthi
Accounting Officer
Name:
Designation:
Date: 2024.01.21

P. Tharaka S. Silva
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name:
Date: 21/02/2024

K.M.M. Siriwardana
Secretary to the Treasury and
Secretary to the Ministry of Finance,
Economic Stabilization and National Policies
The Secretariat
Colombo 01.

K.A. Ramya Kanthi
Comptroller General
Comptroller General's Office
General Treasury
Colombo 01.

P. Tharaka S. Silva
Director
Comptroller General's Office
General Treasury
Colombo - 01

3.3 Statement of Cash Flows

Statement of Cash Flows for the Period ended 31st December 2023			ACA-C
	2023 Rs.	Actual 2022 Rs.	
Cash Flows from Operating Activities			
Total Tax Receipts	-	-	
Fees, Fines, Penalties and Licenses	-	-	
Profit	-	-	
Non Revenue Receipts	-	-	
Revenue Collected on behalf of Other Revenue Heads	1,503,071	1,410,520	
Imprest Received	43,466,060	32,448,000	
Recoveries from Advance	2,531,710	2,087,749	
Deposit Received	48,827	10,050	
Total Cash generated from Operations (A)	47,549,608	35,956,319	
Less - Cash disbursed for:			
Personal Emoluments & Operating Payments	43,166,411	33,263,758	
Subsidies & Transfer Payments	246,042	236,808	
Expenditure incurred on behalf of Other Heads	-	-	
Imprest Settlement to Treasury	-	321,569	
Advance Payments	2,140,586	1,838,662	
Deposit Payments	48,827	10,050	
Total Cash disbursed for Operations (B)	45,801,866	35,670,847	
NET CASH FLOW FROM OPERATING ACTIVITIES (C) = (A) - (B)	1,747,742	285,472	
Cash Flows from Investing Activities			
Interest	-	-	
Dividends	-	-	
Divestiture Proceeds & Sale of Physical Assets	-	-	
Recoveries from On Lending	-	-	
Total Cash generated from Investing Activities (D)	-	-	
Less - Cash disbursed for:			
Capital Expenditure	1,747,742	285,472	
Total Cash disbursed for Investing Activities (E)	1,747,742	285,472	
NET CASH FLOW FROM INVESTING ACTIVITIES (F) = (D) - (E)	(1,747,742)	(285,472)	
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G) = (C) + (F)	-	-	
Cash Flows from Financing Activities			
Local Borrowings	-	-	
Foreign Borrowings	-	-	
Grants Received	-	-	
Total Cash generated from Financing Activities (H)	-	-	
Less - Cash disbursed for:			
Repayment of Local Borrowings	-	-	
Repayment of Foreign Borrowings	-	-	
Total Cash disbursed for Financing Activities (I)	-	-	
NET CASH FLOW FROM FINANCING ACTIVITIES (J) = (H) - (I)	-	-	
Net Movement in Cash (K) = (G) + (J)	-	-	
Opening Cash Balance as at 01st January	-	-	
Closing Cash Balance as at 31st December	-	-	

3.4 Notes to the Financial Statements: None.

3.5 Performance of the Revenue Collection

Rs.

Revenue Code	Description of the Revenue Code	Revenue Estimate		Revenue Collected	
		Original Estimate	Final Estimate	Amount	As a % of final revenue estimate
20.06.02.01	Sales of Non- Financial Assets – Vehicles	300,000,000	250,000,000	329,570,816	132
20.06.02.02	Sales of Non- Financial Assets – Other	200,000,000	150,000,000	186,324,902	124

Note:

- I. Estimated revenue has been exceeded following the efforts done to expedite the disposal of vehicles not in running condition under the Government Agencies by issuing necessary instructions and continuously taking follow up actions and collection of un-estimated Rs. 145 Mn. by the Sri Lanka Police.
- II. Revised estimates have been prepared based on the revenue estimates submitted by the respective institutions. As the revenue collection of these institutions has been exceeded the revenue estimates and also Ministry of Defence and the Sri Lanka Army has collected un-estimated revenue, estimated revenue has been exceeded.

3.6 Performance of the Utilization of Allocations

Rs.

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	40,830,000	45,341,958	43,907,753	97
Capital	700,000	1,854,792	1,747,742	94

3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments
Not Relevant

000* Rs.

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original Allocation	Final Allocation		
-	-	-	-	-	-	-

3.8 Performance of the Reporting of Non - Financial Assets

000* Rs.

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	---	---	---	---
9152	Machinery and Equipment	13,515.74	13,515.74	---	100
9153	Land	---	---	---	---
9154	Intangible Assets	---	---	---	---
9155	Biological Assets	---	---	---	---
9160	Work in Progress	---	---	---	---
9180	Lease Assets	---	---	---	---

3.9 Auditor General's Report

Auditor General's Opinion Annexed.

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%
Creation of the Central Online database for Non - Financial Assets of the Government.		√	
Reporting and recording of information in Central Assets Register for Non - Financial Assets of the Government.		√	
Resolving legal ownership issues of the motor vehicles use by the Public Sector Institutions.	√		
Management of motor vehicle fleet of the Government.	√		
Revenue collection from disposal of Non-Financial Assets of the Government Agencies	√		
Policy formulation for the Non - Financial assets management of the Government		√	
General Administration & Financial Management	√		

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

5.1 Identified respective Sustainable Development Goals

Goal	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
Goal 6. Ensure availability and sustainable management of water and sanitation for all.	6.6 By 2030, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.	6.6.1 Change in the extent of water-related ecosystems over time.	Please refer 5.2		
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all.	7.2. By 2030, increase substantially the share of renewable energy in the global energy mix	7.2.1. Renewable energy share in the total final energy consumption.	Please refer 5.2		
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.	8.1. Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries.	8.1.1. Annual growth rate of real GDP per capita.	Please refer 5.2		
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable.	11.3. By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries.	11.3.1 Ratio of land consumption rate to population growth rate.	Please refer 5.2		
Goal 12. Ensure sustainable consumption and production patterns.	12.7. Promote public procurement practices that are sustainable, in accordance with national policies and priorities.	12.7.1. Number of countries implementing sustainable public procurement policies and action plans.	Please refer 5.2		
Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land	15.1. By 2030, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in	15.1.1. Forest area as a proportion of total land area.	Please refer 5.2		

degradation and halt biodiversity loss.	line with obligations under international agreements. 15.2. By 2030, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.	15.2.1. Progress towards sustainable forest management.	
Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development.	17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.	17.1.1. Total government revenue as a proportion of GDP, by source.	Actual revenue from sale proceeds of Non- Financial Assets as a percentage of estimated revenue is 129 % (Rs. 515.9 Mn.)

5.2 Success and challenges in achieving the Sustainable Development Goals

The Sustainable Development Goals (SDGs) introduced by the United Nations, targeting the economical as well as social developments, are required to be achieved by all the Public Sector Institutions in Sri Lanka. Scope of the Comptroller General's Office is not directly focused to the SDGs. However, the Comptroller General's Office can comply with assisting to achieve the objectives of the SDGs through efficient management of the Non - Financial Assets ensuring the productive use of these assets. Accordingly, the Comptroller General's Office contribute for achieving SDGs in Sri Lanka as identified in 5.1 above, by maintaining a central database for Non - Financial Assets of the Government, formulating and implementing the assets management policies and functioning as the Revenue Accounting Officer for sale proceeds from Non-Financial Assets owned by the Government Agencies.

Non-compliance by the Public Sector Institutions for circulars issued by the Comptroller General's Office has been identified as a challenge.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	12	06	06
Tertiary	01	01	--
Secondary	18	16	02
Primary	07	06	01

6.2 Brief explanation on how the shortage/excess in human resources has been affected to the performance of the institute.

Vacancies should be filled as per the service requirement to ensure the efficiency of functioning of Comptroller General's Office.

6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/ Local)	Output / Knowledge Gained
			Local	Foreign		
1. Implementation of Integrated Treasury Management Information System (ITMIS) .	02	04 Days	-	-	Local	To develop the practical knowledge related to ITMIS.
2. Capacity development program – I (Basic awareness workshop on NFAMS system for Non-Financial assets)	37	01 Day	33.52	-	Local	Basic knowledge on NFAMS system and understanding of vehicle module
3. Capacity development program – II (on NFAMS vehicle module)	30	01 Day	36.11	-	Local	Practical usage of vehicle module under NFAMS and resolving related issues

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 Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Not Relevant		
1.6	Others	Not Relevant		
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 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 171/2004 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 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	Not Relevant		
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	No Pool Vehicles		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Relevant		
9.3	The vehicle logbooks had been maintained and updated	Not Relevant		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Not Relevant		
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	Not Relevant		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not Relevant		
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		

10.2	The dormant accounts that had existed in the year under review or since previous years 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 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	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control 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 imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued 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			
15.1	The refunds from the revenue had been made in terms of the regulations	Not Relevant		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Relevant		
16	Human Resource Management			
16.1	The staff had been 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		



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

TPD/B/CGO/2/23/15

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2024 මැයි 22 දින

ගණන්දීමේ නිලධාරී

කොමිෂන්පොලී ජනරාල් කාර්යාලය

ශීර්ෂය 333 - කොමිෂන්පොලී ජනරාල් කාර්යාලයේ 2023 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 333 - කොමිෂන්පොලී ජනරාල් කාර්යාලයේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 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 කොමිෂන්පොලී ජනරාල් කාර්යාලය 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 ඉදිරිපත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

කොමිෂන්පොලී ජනරාල් කාර්යාලයේ මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට කොමිෂන්පොලී ජනරාල් කාර්යාලයේ 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.