

Annual Performance Report
for the year 2021

Department of Management Services

Expenditure Head No. 242

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Chapter 01 - Institutional Profile/ Summary

1.1. Introduction

The Department of Management Services, then known as the Department of Cadre and Salaries Management was established as a Treasury Department in 1998 for restructuring Ministries and Departments by curtailing excess cadre, amalgamation or winding up unnecessary divisions.

The Department works in consultation with other government entities for implementation of comprehensive cadre and remuneration management strategies to contribute for the sustainable development of the country.

1.2. Vision, Mission, Objectives of the Institution

Vision

To determine an optimum cadre for the Public Sector, in compliance with the National Policies.

Mission

To provide guidance for cadre and remuneration management of the public sector.

Objectives

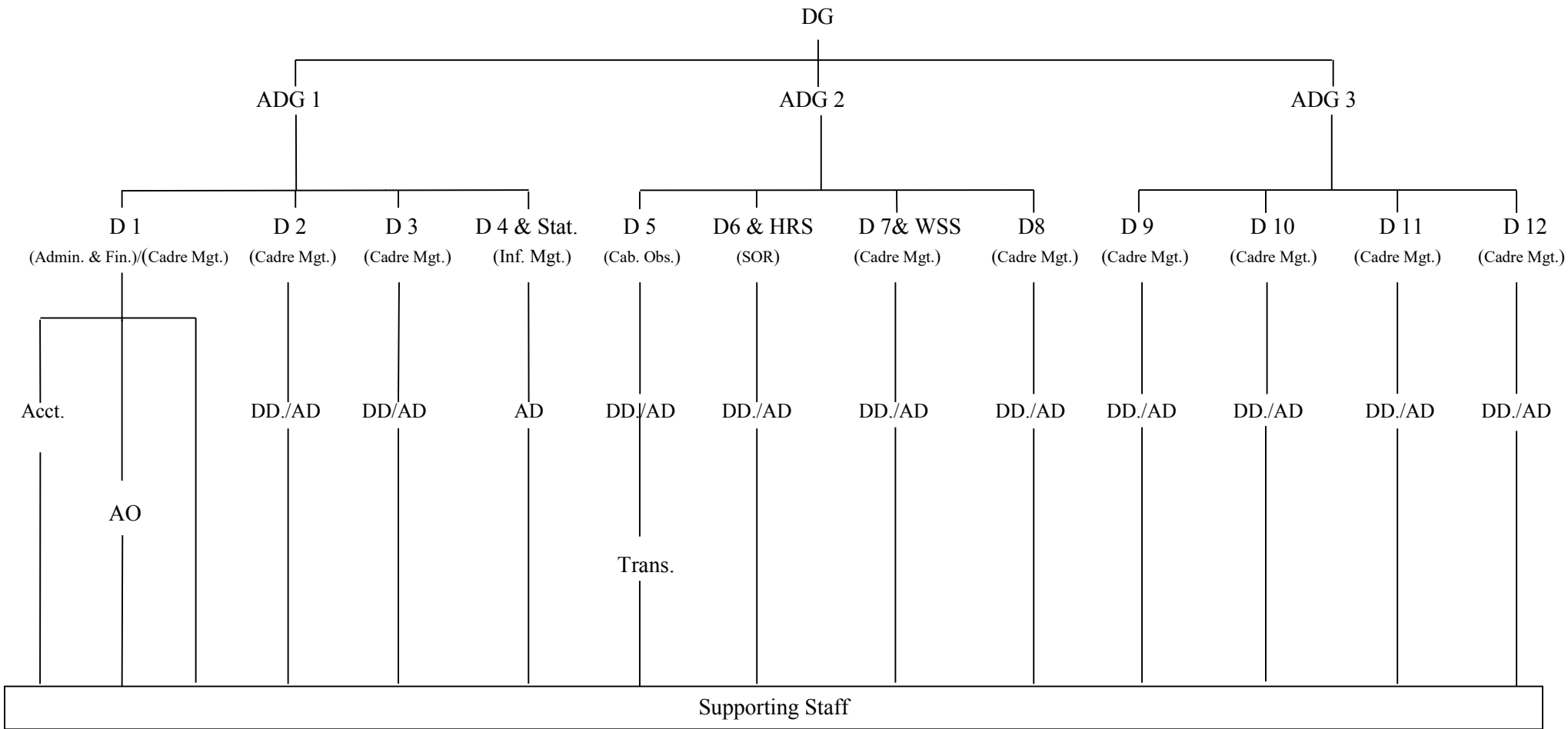
- i. Cadre and remuneration management
- ii. Assisting to Determine the salaries and allowances of the public sector in compliance with the National Remuneration Policy
- iii. Updating and maintaining a database on cadres of public sector institutions
- iv. Re-deployment or retrenchment of excess cadre, as per the service requirement

1.3. Key Functions

- i. Introducing, implementing, and monitoring reforms in the public sector.
- ii. Conducting institutional review on the mission, objectives, systems, procedures and staffing and making recommendations to relevant authorities.
- iii. Conducting organizational cadre reviews, system improvements, shaping and strengthening organizational structures with the objective of restructuring and right-sizing the public institutions.
- iv. Developing norms and standards on cadre and remuneration management.
- v. Undertaking studies on review of Service Minutes, service conditions, Schemes of Recruitment and submitting proposals in line with their development potential
- vi. Identifying excess cadre and submitting proposals for deployment and/or retrenchment.
- vii. Maintaining personnel information system of the public service and provincial public service and succession planning for essential posts.
- viii. Conducting studies on recruitment policies, capacity building and succession planning as well as assisting relevant authorities in the implementation process.
- ix. Management of incentive schemes in state corporations and statutory bodies implemented on recommendations of National Pay Commission
- x. Providing consultancy services relevant to institutional reviews, cadre and salaries management of Ministries, Departments, Special Spending Units and Provincial Councils and Local Authorities.
- xi. Submitting Compliance Report on Public Sector Cadre including their salaries and allowances to Cabinet of Ministers when necessary

1.4 Organizational Chart

Department of Management services



- D.G. - Director General
- A.D.G. - Additional Director General
- D. - Director
- W.S.S. - Work Study Specialist
- Stat. - Statistician
- H.R.S. - Human Resources Specialist
- D.D. - Deputy Director
- A.D. - Assistant Director
- Acct. - Accountant
- A.O. - Administrative Officer
- Trans. - Translator

- ❖ Admin. & Fin. Div. - Administration and Finance Division
- ❖ Cadre Mgt. Div. - Cadre Management Division
- ❖ Info. Mgt. Div. - Information Management Division
- ❖ SOR Div. - Scheme of Recruitments Division
- ❖ Cab. Obs. Div - Cabinet Observations Division

- ✓ Supporting Staff - Development Officers / Management Services Officers / Drivers / KKSs

1.5 Main Divisions of the Department

Cadre Management Division
Scheme of Recruitments Division
Cabinet Observations Division
Information Management Division
Right to Information Division
Administration Division
Accounts Division

1.6. Institutions/Funds coming under the Department

Not Relevant

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

- | | | |
|---|---|--------------|
| a) Name of the Project | } | Not Relevant |
| b) Donor Agency | | |
| c) Estimated Cost of the Project – Rs. Mn | | |
| d) Project Duration | | |

Chapter 02–Progress and the Future Outlook

Special Achievements, Challenges and Future Goals

Special Achievements

Though the Department of Management Services, was entrusted to pursue necessary actions to determine optimum cadre for the public sector, the COVID 19 pandemic had severe impacts on performance of the public sector as well as the private sector as experienced in 2020. Thus, it is with great pleasure that I acknowledge the commendable effort made by the staff of this Department to discharge duties assigned to the Department, in the face of such severe impacts experienced during most of the year.

In 2021, the Department planned to identify optimum staff for schools in Uva and Northern Provinces and successfully completed the task in terms of Education Ministry Circular No. 6/2021. The Department identified the academic staff separately for each school which had been approved at zonal education office level and also the academic staff for each subject by the school which conduct primary, secondary and advanced level classes, in compliance with the policy on providing 13 years' guaranteed education for children in the country. Accordingly academic staff of 20,325 and 20,587 have been identified for 960 provincial schools in Northern Province and 862 provincial schools in Uva Province respectively.

As in previous years, prompt actions were taken by the Department in 2021 as well, to submit the observations of Hon. Minister of Finance with regard to the cabinet memoranda submitted on cadre management in the public sector.

Despite the policy decisions taken by the government to restrict new recruitments of the public sector through redistribution of employees and proper assignment of duties, the number of requests received from government institutions were not reduced in 2021. Thus it was an achievement of the Department to conclude and address 90% of such requests by mobilizing limited staff, amidst the prevalent pandemic and limited public transport facilities available.

Challenges

1. Manage the human resource in the public sector by preventing the economy from adverse effects of further expansion of present 1.7 million human resource of public sector in Sri Lanka.
2. In accordance with the reshuffles of the Ministries and State Ministries, amend and approve the cadre as per the scopes of such Ministries while maintaining the approved cadre of the public sector.

Future Goals

1. Conduct a comprehensive review on Provincial Public Service where the underutilized staff is observed as substantially high.
2. Efficiently utilize the human resource within the entire public sector by managing cost



Hiransa Kaluthantri

Director General

Department of Management Services

Chapter 03 - Overall Financial Performance for the Year

3.1 Statement of Financial Performance

ACA -F

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

Budget 2021	Note	Actual	
		2021	Restated
Rs.		Rs.	Rs.
-	Revenue Receipts	-	-
-	Income Tax	-	-
-	Taxes on Domestic Goods & Services	-	-
-	Taxes on International Trade	-	-
-	Non Tax Revenue & Others	-	-
-	Total Revenue Receipts (A)	-	-
-	Non Revenue Receipts	-	-
-	Treasury Imprests	82,093,000	73,574,000
-	Deposits	199,316	47,885
-	Advance Accounts Other Main Ledger Receipts	8,188,296	6,561,891
-	Total Non Revenue Receipts (B)	90,480,612	80,183,776
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	90,480,612	80,183,776
-	Remittance to the Treasury (D)	5,864	134,677
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	90,474,748	80,049,099

-	Less: Expenditure				
	Recurrent Expenditure				
71,000,000	Wages, Salaries & Other Employment Benefits	5	63,086,233	57,838,008	} ACA 2(ii)
24,350,000	Other Goods & Services Subsidies, Grants and Transfers	6	22,131,493	17,679,293	
1,600,000	Interest Payments	7	1,136,379	1,261,512	
-	Other Recurrent Expenditure	8	-	-	
50,000		9	6,185	-	
<u>97,000,000</u>	Total Recurrent Expenditure (F)		86,360,290	76,778,813	
	Capital Expenditure				
1,200,000	Rehabilitation & Improvement of Capital Assets	10	-	12,581	} ACA-2(ii)
1,000,000	Acquisition of Capital Assets	11	221,700	101,600	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
2,000,000	Capacity Building Other Capital Expenditure	14	297,000	-	
<u>-</u>	Total Capital Expenditure (G)	15	518,700	114,181	
	Deposit Payments		199,416	60,630	ACA-4
	Advance Payments		7,981,972	4,575,150	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		8,181,388	4,635,780	
	Total Expenditure I = (F+G+H)		95,060,378	81,528,774	
<u>101,200,000</u>	Balance as at 31st December J = (E-I)		(4,585,630)	(1,479,675)	
	Balance as per the Imprest Reconciliation Statement		(4,585,630)	(1,479,675)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			<u>(4,585,630)</u>	<u>(1,479,675)</u>	

3.2 Statement of Financial Position

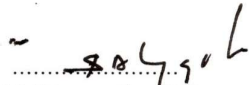
ACA-P

Statement of Financial Position As at 31st December 2021

	Note	Actual	
		2021 Rs	2020 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	42,794,060	33,048,542
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	12,847,738	13,054,062
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		55,641,798	46,102,604
<u>Net Assets / Equity</u>			
Net Worth to Treasury		12,847,738	13,053,962
Property, Plant & Equipment Reserve		42,794,060	33,048,542
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	100
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		55,641,798	46,102,604

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 37 and Notes to accounts presented in pages from 38 to 45 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.


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Chief Accounting Officer
Name : S. R. Attygalle
Designation : Secretary
Date : 2022.02. 24

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


.....
Accounting Officer
Name : Hiransa Kaluthantri
Designation : Director General
Date : 2022.02. 23

Hiransa Kaluthantri
Director General
Department of Management Services
General Treasury
Colombo - 01


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Accountant
Name : N. D. G. Madusanka
Date : 2022.02. 23

N. D. G. MADUSHANKA
Accountant
Department of Management Services
General Treasury
Colombo - 01

3.3 Statement of Cash Flows

ACA-C

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

	Actual	
	2021	Restated
	Rs.	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	3,698,068	3,486,548
Imprest Received	82,093,000	73,574,000
Recoveries from Advance	8,879,576	5,182,396
Deposit Received	199,316	47,885
Total Cash generated from Operations (A)	94,869,960	82,290,829
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	84,824,558	75,400,291
Subsidies & Transfer Payments	1,136,379	1,261,512
Expenditure incurred on behalf of Other Heads		744,388
Imprest Settlement to Treasury	5,864	556,588
Advance Payments	8,185,042	4,575,150
Deposit Payments	199,416	60,630
Total Cash disbursed for Operations (B)	94,351,260	82,598,559
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	518,700	(307,730)
<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	518,700	114,181
Total Cash disbursed for Investing Activities (E)	518,700	114,181
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(518,700)	(114,181)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	(0)	(421,911)
<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)	(421,911)
Opening Cash Balance as at 01st January	-	421,911
Closing Cash Balance as at 31st December	-	-

3.4 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 recognized 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.

3.5 Performance of the Revenue Collection

Rs. ,000

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

3.6 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	97,000	97,000	86,360	89%
Capital	4,200	4,200	519	12%

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

Rs. ,000

No.	Allocations received from which Ministry/ Department	Purpose of Allocation	Allocations		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
-	-	-	-	-	-	-

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 31.12.201	Balance as per financial Position Report as at 31.12.2021	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	42,794	42,794	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



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எனது இல. }
My No. }

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உபி/சி/விமபய/2021/மு/01
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 කළමනාකරණ සේවා දෙපාර්තමේන්තුව

ශීර්ෂය 242 - කළමනාකරණ සේවා 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 242 - කළමනාකරණ සේවා 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 සේවා 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.

මෙම වාර්තාව සම්බන්ධයෙන් ඉදිරිපත් කරනු ලබන ඔබගේ නිරීක්ෂණ සලකා බැලීමෙන් පසුව මතය නිශ්චය කරනු ලැබේ.



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 ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

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

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණකාධිපති 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 බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් 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 අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනනාන්විත මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ ස්වදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව 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 කරන ලදී.

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට ,
- (ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.



2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

(අ) ප්‍රතිපාදන නිෂ්ඵලඵල

පුනරාවර්තන වැය විෂයකට හා මූලධන වැය විෂයයන් 02 කට 2021 වර්ෂයේදී එකතුව රු.2,200,000 ක ප්‍රතිපාදන සලසා තිබුණත්, සමාලෝචිත වර්ෂය අවසාන වන විටත් ඉන් කිසිදු උපයෝජනයක් නොකිරීම නිසා මුළු ප්‍රතිපාදනයම ඉතිරි කර තිබුණි.

(ආ) අධි ප්‍රතිපාදන සලසා ගැනීම

සමාලෝචිත වර්ෂයේදී පුනරාවර්තන වැය විෂයයන් 09 ක් හා මූලධන වැය විෂයයන් 02 ක් සඳහා එකතුව රු.33,360,000 ක අධිප්‍රතිපාදන සලසා තිබීම හේතුවෙන් සමාලෝචිත වර්ෂය අවසන් වන විට ඉන් එකතුව රු.22,904,257 ක් පමණක් උපයෝජනය කර තිබුණි. ඒ අනුව සමාලෝචිත වර්ෂය අවසන් වන විට සලසා තිබුණු ප්‍රතිපාදනයෙන් රු.10,455,743 ක් ඉතිරි වී තිබුණි. එම ඉතිරිය එක් එක් වැය විෂයය සඳහා සලසා තිබුණු ප්‍රතිපාදනයන් සියයට 17 ක සිට සියයට 88 ක් දක්වා පරාසයක ප්‍රමාණයක් වී තිබුණි.

(ආ) ආයෝජන ක්‍රියාකාරකම්

2021 වර්ෂයේ මුදල් ප්‍රවාහ ප්‍රකාශයේ මෙහෙයුම් ක්‍රියාකාරකම්වල පුද්ගල පඩිනඩි හා මෙහෙයුම් වියදම් යටතේ ගිණුම්ගත කළ යුතු රු. 297,000 ක් වූ හැකියා වර්ධනය සඳහා වූ වියදම ආයෝජන ක්‍රියාකාරකම්වල “භෞතික වත්කම් ඉදිකිරීම් හෝ මිලදී ගැනීම් හා වෙනත් ආයෝජන අත්කර ගැනීම්” යටතේ ගිණුම්ගත කර තිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යභාරයන් ඉටු කිරීම

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

- (i) 2017 අගෝස්තු 15 දිනැති අමාත්‍ය මණ්ඩලයේ තීරණයකට අනුව දෙපාර්තමේන්තුව විසින් කාර්තුමය වශයෙන් යාවත්කාලීන කරන ලද කාර්යමණ්ඩල වාර්තා අමාත්‍ය මණ්ඩලය වෙත ඉදිරිපත් කළ යුතුව තිබුණි. 2018 වර්ෂයේ සිට සමාලෝචිත වර්ෂය දක්වාම ක්‍රියාකාරී සැලැස්මෙහි මෙම කාර්යභාරය ඇතුළත් කර තිබුණි. මෙම අරමුණ

යටතේ වන අපේක්ෂිත නිමවුම සමාලෝචිත වර්ෂයේදී ද ඉටු කර ගෙන නොතිබුණු බව විගණනයේදී නිරීක්ෂණය විය.

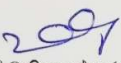
(ii) කැපැල් දෙපාර්තමේන්තුවේ කාර්යමණ්ඩලය සමාලෝචනය කළ යුතුව තිබුණත්, සමාලෝචිත වර්ෂය අවසන් වන විටත් එම කාර්යභාරය අවසන් කර නොතිබුණි.

(iii) රාජ්‍ය විශ්වවිද්‍යාලවල අධ්‍යයන, අනාධ්‍යයන හා අධ්‍යයන සහාය සේවා සඳහා බඳවා ගැනීමේ පටිපාටි අනුමත කිරීමේ කාර්යභාරය සමාලෝචිත වර්ෂය අවසන් වන විටත් ඉටු කර නොතිබුණි.

(iv) අමාත්‍යාංශ හා දෙපාර්තමේන්තුවල කාර්යමණ්ඩල අනුමත කිරීමට අදාළ නිර්නායක සකස් කර නොතිබුණි.

4. මානව සම්පත් කළමනාකරණය

දෙපාර්තමේන්තුවේ අනුමත කාර්ය මණ්ඩලයෙන් සමාලෝචිත වර්ෂය අවසන් වන විට තනතුරු 19 ක් පුරප්පාඩු වී තිබුණු අතර, ඉන් තනතුරු 13 ක් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු විය.



ඩී.ඒ.ඒ.වනිගසේකර
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති වෙනුවට.

Chapter 04–Performance indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%- 90%	75%- 89%	50%- 74%
Review of cadre of Department of Posts			√
No. of schools in Uva Province for which optimum cadre was identified	√		
No. of schools in Northern Province for which optimum cadre was identified	√		
Quarterly Reports on Cadre submitted to the Cabinet of Ministers			√
Review of Guidelines on Schemes of Recruitment approved for Government Statutory Institutions		√	
No. of Cabinet Memorandums for which observations were made	√		
Issue of circulars as required	√		
No. of final decisions given for requests made by ministries, departments, corporations, statutory boards and state enterprises with regard to cadre	√		
No. of Schemes of Recruitment approved and revised which were submitted by Government Statutory Institutions		√	
No. of performance appraisal reports to be evaluated and moderated and no. of increments to be approved	√		
No. of training programs conducted for staff			√
Submission of performance appraisal report on due date	√		
No. of replies given for requests made in terms of Right to Information Act No. 12 of 2016	√		
Furnish information for budget on due date	√		
Submission of monthly accounting reports on due dates	√		
No. of procurement processes completed	√		
No. of replies made with regard to audit queries	√		
Submission of reports on annual board of surveys on due dates	√		
Submission of final accounting reports on due dates	√		

Key tasks of cadre review and submission of quarterly reports on cadre information specified in the Action Plan -2021 are based on sub tasks such as gathering information from relevant institutions, discussing with relevant parties and ascertaining information through field probes as required. Prevalence of COVID 19 pandemic in 2021as well further hindered proper functioning of the office and prevented arranging these sub tasks. As a result, expected output could not be achieved.

Nevertheless, the Department was able to carry out its duties such as making observations for cabinet memoranda, attending to requests received from other government institutions for creating cadre positions and approving and amending schemes of recruitment by engaging the limited staff available at that time to ensure functioning of the office.

Chapter 05- Performance in achieving Sustainable Development Goals (SDG)

5.1 Identified Sustainable Development Goals relevant to the Department

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%-100%
01 : End poverty in all its forms everywhere	1 : Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions	Proportion of government employment in specific sectors that disproportionately benefit women, the poor and vulnerable groups			√
	2 : Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means to implement programmes and policies to end poverty in all its dimensions	Proportion of public sector human resources allocated by the government directly to poverty reduction programmes			√
03 : Ensure healthy lives and promote well-being for all at all ages	1 : Substantially increase health financing and the recruitment, development, training and retention of the health workforce	Health worker density and distribution		√	

04 : Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	1 : By 2030, substantially increase the supply of qualified teachers, through international cooperation for teacher training	Proportion of teachers in: (a) pre-primary; (b) primary; (c) lower secondary; and (d) upper secondary education who have received at least the minimum organized teacher training pre-service or in-service required for teaching at the relevant level		√	
08 : Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	1 : By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities	Unemployment rate, by sex, age and persons with disabilities		√	
09 : Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	1 :Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry’s share of employment, in line with national circumstances	State manufacturing sector employment in proportion to total public sector employment	√		

5.2 Achieving Sustainable Development Goals and associated challenges

Achievement of Goals

Department Management Services targeted to achieve sustainable development goals through programs planned to be implemented in 2021, but could not reach expected performance level in the face of COVID 19 pandemic.

Steps were taken by the Department to approve new human resource requirements identified by health sector in Sri Lanka to combat COVID 19 pandemic spread all over the world in 2020/2021 and with such steps the Department could shoulder to achieve country’s objectives of health and well-being.

Further, in considering requests made to this Department by various ministries, departments and statutory bodies, the Department has ensured to make decisions in such a way that such decisions enable achievement of sustainable development goals.

Challenges

Selections for the posts approved for the Public Sector are made in accordance with approved schemes of recruitment and therefore, an assurance could not be given that only low income recipients are selected for the relevant posts, in selecting personnel based on qualifications stipulated in the schemes of recruitment.

The concept of popular schools that has engulfed the education sector in Sri Lanka has prevented distribution of trained teachers throughout the country.

In selecting creative and highly skilled human resources for its manufacturing sector, public sector does not have an alluring salary structure to offer that can compete with the attractive remuneration structure (salary, wages and allowances) offered by the private sector and scheme of recruitment in the public sector has become rather competitive and lengthy.

Chapter 06- Human Resource Profile

06.1 Cadre Management

	Approved Cadre	Existing Cadre	No. of Vacancies / (Excess)
Senior	31	18	13
Territory	02	02	00
Secondary	44	39	05
Primary	18	17	01

6.2 Impact of vacancies in the approved cadre on performance

Senior Level: Vacant Posts -	Additional Director General	01
	Director	01
	Human Resource Management Specialist	01
	Work Study Specialist	01
	Statistician	01
	Deputy Director/Assistant Director	08

A Director was appointed to cover duties of the vacant posts of Additional Director General at Senior Level. Duties in the vacant posts of Deputy Director / Assistant Director were assigned to Directors / Deputy Directors currently in service and they were able to attend to such duties outside their normal working hours. Thus, it did not have a significant effect on institutional performance.

As officers with required expertise could not be recruited for the posts of Human Resource Management Specialist, Work Study Specialist and Statistician, these posts remained vacant in 2021 as well.

Secondary Level: Vacant Posts- Management Services Officer 05

Requests have been made to the Appointing and Administrative Authority to fill vacancies in the post of Management Services Officer and action taken to use officers currently in service to discharge duties in such vacant posts.

Primary Level: Vacant Posts - KKS 01

Action was taken to use KKSs currently in service to discharge duties in vacant post of KKS.

6.3 Capacity Development of Staff

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs. Mn)		Nature of the Program (Abroad/Local)	Output/Knowledge gained
			Local	Foreign		
Duties, Hospitality and Ethics relevant to Junior Officers in the Institution	01	01day	0.004	-	Local	Development in attitudes and skills
Postgraduate degree in Public Management	01	01 year	0.25	-	Local	Improvement in professional competencies

In compliance with Public Administration Circular No. 02/2018 dated 24.01.2018, all the staff of the Department was due to be sent for identified training programs as per the Human Resource Development Plan, but COVID 19 pandemic prevailed during 2021 prevented implementation of such programs as scheduled.

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
01	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		
02	Maintenance of Books and Registers (FR445)			
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		
2.3	Register of Audit Queries has been maintained and updated	Complied		
2.4	All monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.5	Register for Cheques and Money Orders has been maintained and updated	Complied		
2.6	Inventory Register has been maintained and updated	Complied		
2.7	Stocks Register has been maintained and updated	Complied		
2.8	Register of Losses has been maintained and updated	Complied		
2.9	Commitment Register has been maintained and updated	Complied		

2.10	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied		
03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
04	Preparation of Annual Plans			
4.1	The Annual Action Plan has been prepared	Complied		
4.2	The Annual Internal Audit Plan has been prepared	Complied		
4.3	The Annual Estimate has been prepared and submitted to the NBD on due date	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
05	Audit Queries			
5.1	All audit queries have been replied within the specified time by the Auditor General	Complied		
06	Internal Audit			
6.1	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 internal audit reports have been replied within one month	Complied		
6.3	Copies of all internal audit reports have 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	Copies of all internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		

07	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee have been held during the year as per the DMA Circular 1-2019	Not Complied	As per the letter dated 02.06.2020 issued by the Dept. of Management Services concerning holding Audit and Management Committee Meetings, an exemption was granted with regard to adhering to the requirement of holding an Audit and Management Committee Meeting on quarterly basis due to COVID 19 pandemic. Accordingly, 02 Audit and Management Committee Meetings were held.	
08	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 board 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 have been reported and other related recommendations made during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		

09	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	Not Relevant		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
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) were incurred	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 was remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 had been 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 collected had been directly credited to the Revenue Account without being credited to the Deposit Account	Not Relevant		
15.3	Returns of arrears of revenue had been forwarded 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 Regulations	Complied		
17.2	Information about the institution has been provided to the public through the website or alternative measures and facilities have been made to publish appreciations / allegations by the public through this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Not Complied	Has not been submitted on due date	Taking action to submit the relevant reports on due dates from the next year onward
18	Implementing Citizens Charter			
18.1	A Citizens' Charter/ Clients' 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 / Clients' 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 with the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		

19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses to Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		