



# Department of State Accounts

Ministry of Finance, Planning and Economic Development



## Performance Report 2024

## Content

### Chapter 01 - Institutional Profile/Executive Summary

1.1	Introduction	3
1.2	Vision, Mission, Objectives of the Institution	3 - 4
1.3	Key Functions	4 - 5
1.4	Main Divisions of the Department	5
1.5	Organizational Chart	6

### Chapter 02 – Progress and the Future Outlook 7 - 16

### Chapter 03 - Overall Financial Performance for the Year ended 31<sup>st</sup> December 2024

3.1	Statement of Financial Performance	17
3.2	Statement of Financial Position	18
3.4	Statement of Cash Flow	19
3.5	Notes to the Financial Statement	20 - 21
3.6	Performance of the Revenue Collection	22
3.7	Performance of the Utilization of Allocations	22
3.8	In terms of F.R. 208, Grant of allocations made to this Department /District Secretariat/Provincial Council as an agent of the other Ministries/ Departments	22
3.9	Performance of the Reporting of Non-Financial Assets	23
3.10	Auditor General's Report	24 - 30

### Chapter 04 – Performance Indicators

4.1	Performance Indicators of the Institute (Based on the Action Plan)	31 - 36
-----	--	---------

### Chapter 05- Performance of the achieving Sustainable Development

5.1	Identified Relevant Sustainable Developments Goals	37
5.2	Achievements and Challenges of the Sustainable Development Goals	37

### Chapter 06 - Human Resource Profile

6.1	Cadre Management	38
6.2	How the shortage or excess in human resources has been affected to the performance of the institute.	38 - 39
6.3	Human Resource Development	39 - 41

### Chapter 07 - Compliance Report 42 - 51

## Chapter 01 - Institutional Profile/Executive Summary

### 1.1 Introduction

The Department of State Accounts plays an important role in public financial reporting in Sri Lanka and operates under the Ministry of Finance, Planning and Economic Development. The department is responsible for providing required support in formulating the necessary policies regarding public financial reporting for the most effective and efficient implementation of public financial management. It ensures the integrity of public financial reporting by offering guidelines and assistance on how to improve transparency and accuracy. Accordingly, the Department of State Accounts serves as a centralized entity for reporting and presenting public financial information required for decision-making to the government and other stakeholders.

### 1.2 Our Vision, Mission and Objectives

#### **Vision**

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

#### **Mission**

**Maintaining a centralized financial information system to provide information to Government Ministries and Departments for decision making and preparing Government consolidated financial statements and publishing for awareness of all the stakeholders.**

### Objectives

- Provide accounting support to the Government organizations for execution of the National Budget.
- Maintain an accounting database by collecting data from all reporting entities to generate accurate and comprehensive accounting information.
- Continuously enhance the quality of government financial statements in accordance with International Accounting Standards.
- Maintain an accurate accounting information system to ensure accountability and transparency in public financial management
- Regularly assist reporting entities in implementing and maintaining computerized accounting software systems to automatically generate accounting information in electronic formats.
- Provide financial information to support quality and timely decision-making

### 1.3 Key Functions

1. Maintain a centralized accounting system to record financial transactions of government ministries and departments..
2. Implement and update a computer-based accounting system in government ministries and departments to meet changing needs.
3. Issue instructions and guidance to maintain the accounting system and provide training facilities for accounting staff.
4. Provide-accounting information to the Auditor General, Central Bank of Sri Lanka, IMF, ADB and other similar institutions.

5. Prepare annual financial statements of the government as per statutory requirements  
Provide necessary assistance for the smooth functioning of the Government Payroll System.
6. Monitor of Government officers Advance “B” accounts, Deposit accounts and other main ledger accounts.
7. Maintain an Advance account for making payments to pensioners who worked for foreign Governments.
8. Issue guarantee certificates to government officers as per the responsibilities assigned under section 2(c) of Chapter 612 of the Public Service Mutual Guarantee Association (PSMGA) Ordinance and Financial Regulations 880 to 893.
9. Compile Government Financial Statistics as per the GFSM 2014.
10. Maintain and coordinate the Crown Agent Account on behalf of the Sri Lankan Government.

## **1.4 Main Divisions of the Department**

### **1. Accounting Information System Division**

- New Computerized Integrated Government Accounting System (New CIGAS)
- Integrated Treasury Management Information System (ITMIS) and Support Services

### **2. Financial Reporting and Accounting Policy Division**

- Financial Reporting
- Accounting Policy

### **3. Finance, Monitoring of Deposit & Advance Accounts, Payroll & PSMGA Division**

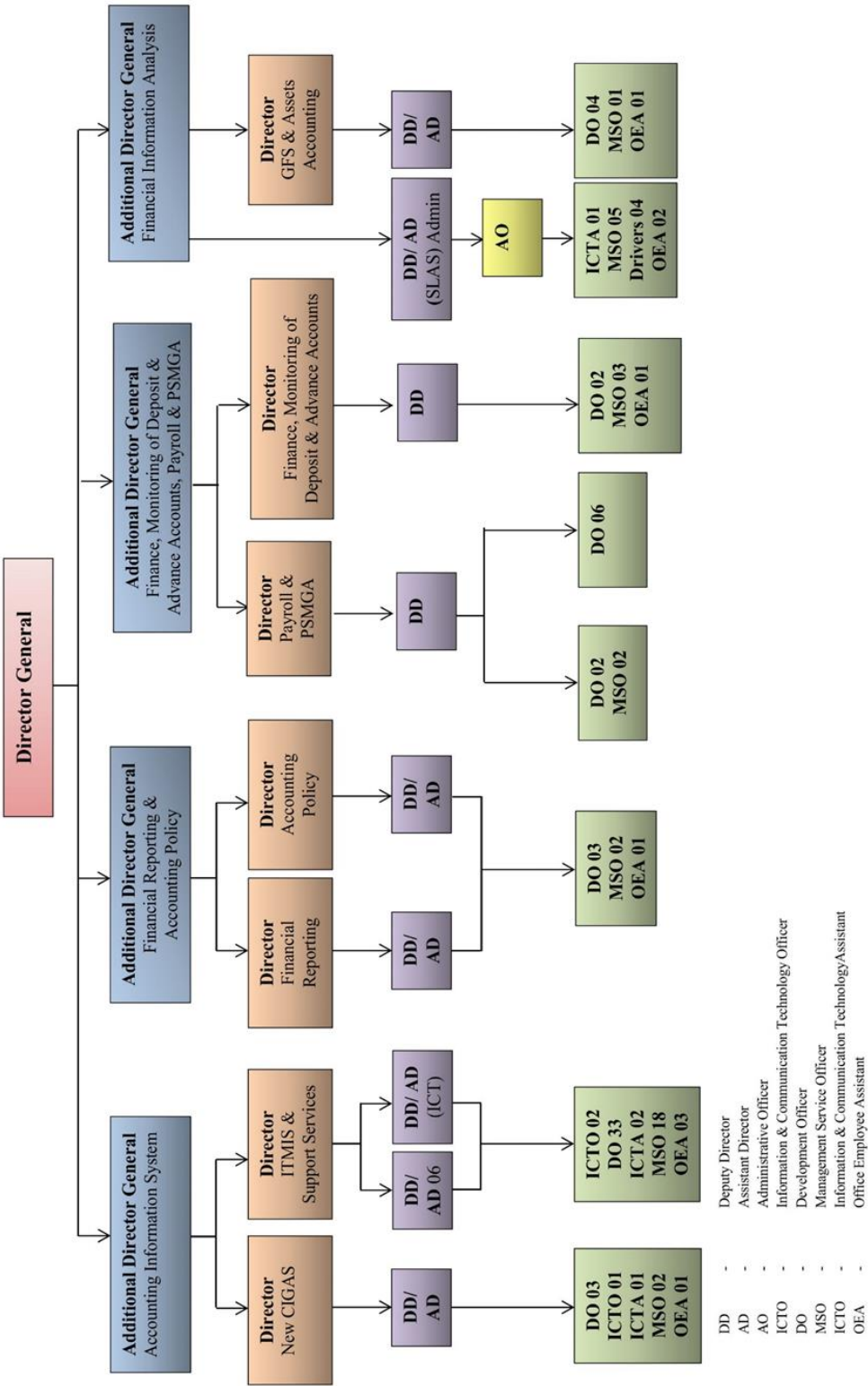
- Finance and Payroll
- Monitoring of Ledgers and Special Accounts

### **4. Financial Information Analysis Division**

- GFS and Assets Accounting
- Administration



1.5 Organization Structure



## Chapter 02 – Progress and the Future Outlook

The Department of State Accounts is developing policies and issuing guidelines to ensure that the activities of government institutions utilizing public funds are accounted for and reported more transparently & accurately and thereby ensuring public trust in public financial management. This department has a distinct function in carrying out public financial reporting activities in line with generally accepted accounting principles and providing the required information for public financial management.

In the recent past, the Department of State Accounts has played a significant role in enhancing the efficiency, transparency and accountability of public financial management in Sri Lanka. It has been enhanced further by developing a strong financial reporting system, strengthening internal controls and facilitating for budget monitoring and auditing activities.

Furthermore, it assists in implementing government policies by promoting transparency and strengthening public financial reporting, achieving fiscal discipline in Sri Lanka, for the country's long-term economic stability and progress.

The Department's future activities have been planned with a focus on utilizing advanced technology, introducing a new methodology for financial reporting, improving existing accounting processes and capacity building to address the challenges of public financial reporting.

### **New Computerized Integrated Government Accounting System (New CIGAS)**

In 2024, further improvements were made to the New CIGAS software, developed with the technical expertise of this department, to enhance the reporting of government financial information, improve efficiency, and ensure the quality of financial reports. The New CIGAS accounting system has been continuously developed to meet new requirements and user feedback, ensuring an updated financial reporting system.

The financial summaries of all ministries, departments, special spending units, and provincial councils (related to central government grants) are uploaded monthly to the New CIGAS web application. The data is processed, and integrated treasury accounting statements are prepared. This allows users to compare their accounting information with the records and make necessary corrections based on the guidance provided.

Technical support services (Help Desk) were provided to address issues reported by users of the New CIGAS software. Training programs were conducted for officers using the New CIGAS software, and they were continuously updated.

In 2024, officers were guided through Zoom technology and training sessions on the use of the asset module in the New CIGAS system for continuous asset reporting. This facilitated the formal and accurate reporting of asset purchases, transfers, and disposals across all state institutions."

Online facilities were provided for institutions such as the Army, Air Force, Ministry of Public Administration and Ministry of Power & Energy, which handle a large volume of assets, to enter asset data into the New CIGAS web application. As a result, the value of non-financial assets reported in 2023, which was Rs.2.5 trillion, increased to Rs.4.5 trillion in the year 2024.

Moreover, facilities were provided for all government Ministries and Departments to report their liabilities through the New CIGAS program to the treasury. These liabilities were uploaded to the New CIGAS web application, allowing users to verify their accuracy. Additionally, security features in the software were enhanced to identify and correct repeated errors made by users.

The New CIGAS program was further introduced to provincial councils, and the version used by central government institutions was developed to be easily usable by all provincial council users. In 2024 New CIGAS program was introduced to the Uva Provincial Council.

In 2024, training programs were conducted for new users of the New CIGAS program, and a total number of 276 officers were trained. A summary of these training programs is as follows:

	Location	Time Period	Training Program Details	Number of Officers
01	Metropolitan Campus (Miloda Institution)	2024.05.27 to 2024.05.30	Training program on the New CIGAS program	73 officers from the Ministry of Foreign Affairs, including Accountants and Subject Officers
02	Ministry of Finance	2024.07.29 to 2024.08.01	Training program for trainers on the New CIGAS program	13 Accountants

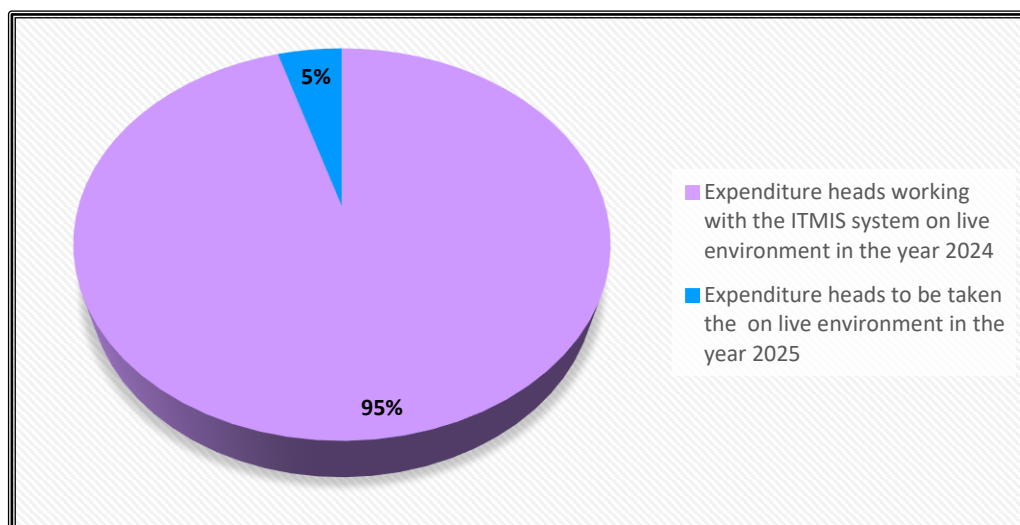


	Location	Time Period	Training Program Details	Number of Officers
03	Sabaragamuwa Provincial Council	2024.08.21 to 2024.08.23	Training program on the New CIGAS program	64 Accountants and Subject Officers
04	Uva Provincial Council	2024.10.25 to 2024.10.27	Training program on the New CIGAS program	30 Accountants and Subject Officers
05	Metropolitan Campus (Miloda Institution)	2024.12.16 to 2024.12.17	Training program on the New CIGAS program	96 Accountants and Subject Officers

### Integrated Treasury Management Information System (ITMIS)

During 2024, 1006 end-users belonging to various Departments, Ministries and Special Spending Units were trained on ITMIS core modules. This led to the successful implementation of the ITMIS program in 12 new organizations, in addition to the existing institutions onboard. As per the 2024 Budget, the Department of State Accounts successfully completed training activities on basic modules for all budget heads. By the end of 2024, 164 expenditure heads representing 850 spending units were working in the live environment.

However, the necessary arrangements have been planned to add the remaining spending heads to the system within the year 2025.



The ITMIS system has been beneficial for institutions in meeting their imprest requirements. Based on the payment vouchers entered to the system daily by the institutions, the cash requirement is determined, and the Department of Treasury Operations issues the required imprests. This process helps reduce the financial and opportunity cost of the government by preventing unnecessary excess cash in the bank accounts of the 850 spending units operating in the live environment

Currently, around 5000 users are using the system, with continuous support services from the staff of the Department of State Accounts. The main issue experienced by users, especially at the end of the year, is the slowness of ITMIS. Necessary steps are being taken to rectify this issue to ensure smooth functioning. The Project Management Unit of the Fiscal Management Efficiency Project, in collaboration with both the Application Service Provider (Free Balance Inc.) and the Infrastructure Service Provider (N-able Pvt Limited), is working to resolve this issue.

### **Financial Reporting**

The Government Financial Statements for the year 2023 were prepared and submitted for audit on the due date. The relevant replies to all audit queries submitted by the Auditor General in this regard have been prepared and forwarded to the Auditor General before the due date.

Necessary instructions and guidelines have been provided on accounting for expenses and maintaining accounts for non-financial assets based on the provisions allocated under development projects. Appropriate instructions have also been provided to spending units to resolve accounting problems whenever required.

Actions have been taken to issue guidelines for the closure of annual accounts and preparation of financial statements for budgetary entities at the end of the financial year 2024 on the due dates.

The Financial Performance Report of the Government for the 3<sup>rd</sup> quarter of the year 2024 was prepared and submitted to the Cabinet in accordance with the provisions of the Public Finance Management Act No. 44 of 2024. The relevant report was published on the Ministry website. Furthermore, the drafting of financial regulations related to the scope of the Department of State Accounts was initiated in accordance with the Act.

A committee representing Treasury Departments and identified Ministries was appointed to prepare the new Chart of Accounts, Three committee meetings were held in the year 2024.

### Government Payroll System – GPS

The Department of State Accounts maintains and monitors the Government Payroll System (GPS), which processes salaries for Ministries, Departments, and other government organizations. The Department provides support services such as resolving issues arising in preparation of salaries using GPS, providing and updating copies of GPS according to the request of government organizations, and conducting training programs on GPS. The progress of the activities performed in the year 2024 is as follows.

Activity	Number
Number of new GPS copies issued	81
Number of GPS copies updated	115
Number of training programs conducted	02

Furthermore, until a new Payroll System is implemented for all government organizations, the department intends to streamline operations of the GPS program and conduct training programs for the coming years.

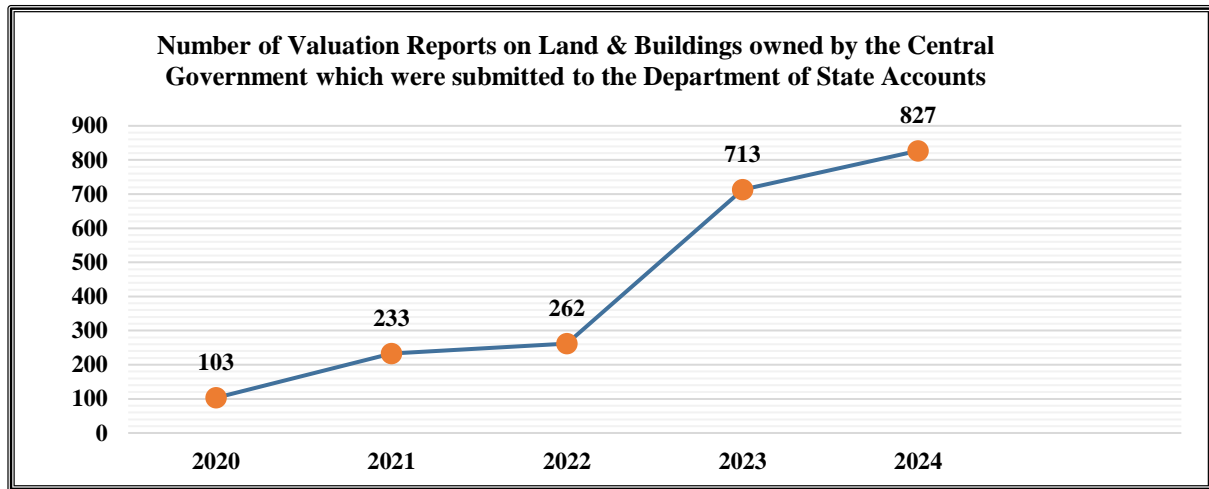
### New e-payroll program

To address concerns with the present Government Payroll System (GPS), the Department has initiated a new e-Payroll system in collaboration with the Department of Information Technology and Management and the Sri Lanka Information and Communication Technology Agency (ICTA). It is now being implemented as a pilot project at the Ministry of Finance and Treasury Departments to address technical issues. Currently the Ministry of Finance and 16 Treasury Departments use this program to process monthly salaries. The Department of State Accounts has been working with the relevant organizations to verify that the new e-Payroll system's improvement is satisfactory enough to be implemented in other government organizations. Accordingly, Department intends to introduce the new e-Payroll system in other government organizations once it has been improved up to an accepted level.

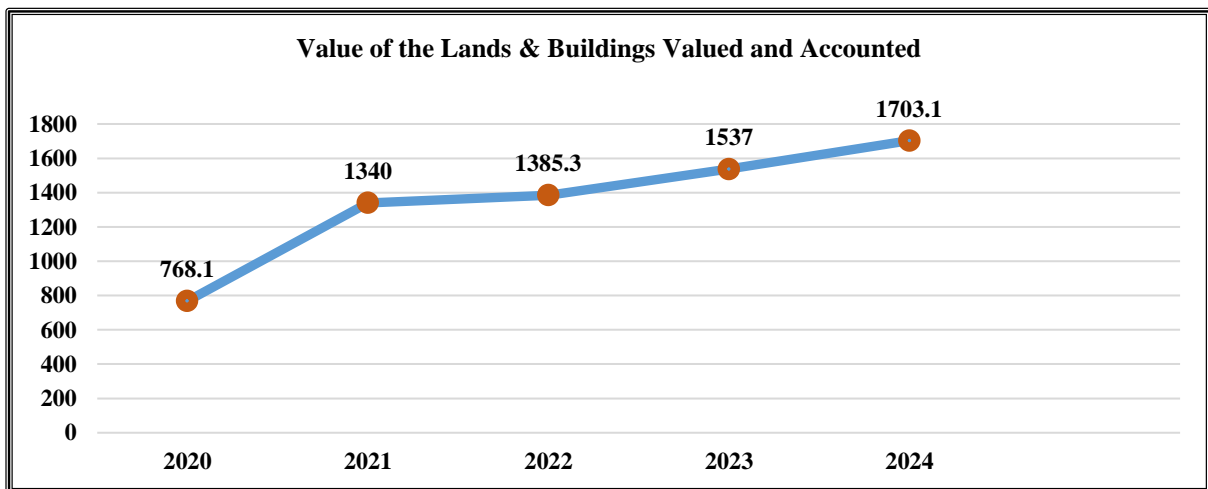
### Assisting Valuation and Accounting of Land & Buildings owned by the Central Government

In 2024, a total of 114 valuation reports on lands and buildings owned by government Ministries and Departments were submitted to the Department of State Accounts.

By the end of the year, the cumulative number of valuation reports received was 827.



Relevant institutions have been notified to account for the valued amounts that have not yet been recorded. This initiative has contributed significantly to the progress of this process in the 2024. Approximately Rs.1,703.1 billion worth of lands and buildings have been valued and accounted for by the end of the year.



Additionally, 15 Ministries and Departments facing issues related to the valuation and accounting of government lands and buildings were convened and necessary measures were taken to resolve these issues with the assistance of the Department of Valuation. Continuous monitoring of progress and ongoing supervision are expected to ensure the participation of the remaining institutions.

### **Preparation of Government Financial Statistics**

The Budgetary Central Government Public Finance Statistics for the year 2023 were prepared in accordance with the 2014 Manual, and submitted to the Department of Fiscal Policy for necessary follow-up actions.

Preparation of ‘Operations manual’, which was initiated in the previous year, was continued this year. The work was completed by conducting meetings of the coordinating committee and making necessary amendments based on the committee's suggestions.

The Department of Public Enterprises and the Department of National Budget were informed to provide financial information for a sample of 58 selected strategic (extra budgetary units) institutions. Accordingly, Government Financial Statistics were prepared for all institutions that provided financial information.

Throughout the year, financial information related to 2023 was collected from all Provincial Councils, and Government Financial Statistics were prepared accordingly.

### **Maintaining Crown Agent Account for purchases in government institutions**

In 2024, the Department of State Accounts provided direct intervention to facilitate the purchase of medicines for the Medical Supplies Division of the Ministry of Health through Crown Agents. During this period, eight indents were opened for the Ministry of Health, amounting to Rs. 164,720,198.361. However, since Crown Agents in Britain ceased operations in August 2024, no further indents were opened thereafter.

### **Participation in the Committee on Public Accounts at the Parliament and Coordination of Related Activities**

In 2024, the Committee on Public Accounts conducted 32 meetings. The Department of State Accounts prepared and submitted the accounting reports and financial performance information required for the Treasury report. Additionally, the departmental representatives who participated in these sessions provided professional intervention from the department to resolve any issues raised during the meetings.



## **Consolidation of Monthly Financial Information from Provincial Councils and Preparation of Reports**

Steps were taken to obtain the income and expenditure reports of the Provincial Councils up to November. After the final Treasury printout is issued, the information related to the income and expenditure for the month of December will be obtained and included in the government financial statements.

## **Public Officers' Advance "B" Accounts**

Steps were taken to provide the necessary technical assistance to resolve the differences between the departmental books and the treasury books in relation to the advance "B" accounts of public officers in Ministries and Departments.

Inquiries were raised regarding the progress of the actions taken to settle the outstanding loan balances in the age analysis of the advance "B" accounts of public officers in Ministries and Departments in relation to the year 2024. Instructions were issued to 97 institutions to act in accordance with the provisions in the relevant circulars. Furthermore, necessary instructions were given to those institutions to resolve other issues related to the advance "B" accounts of public officers of the government institutions.

## **General Deposit Account**

The Department of State Accounts obtained the General Deposit Account reconciliation statements and age analysis reports of Ministries, Departments and Special Spending Units in a timely manner. All 169 deposit accounts were reconciled in 2024. Follow-up actions were taken on the unreconciled balances, and instructions were given on the actions to be taken regarding those balances.

The number of applications received to open new General Deposit Accounts in 2024 was 30, and steps were taken to open those accounts. Actions were taken to deactivate one general deposit account in category 6000/5 (Institutions transferred to the Government), four accounts in category 6000/4 (Corporations and Funds), 16 general deposit accounts in categories 6000/15 (Miscellaneous Deposit Account) and Kachcheri General Deposit Account in category 6003 and other 16 unused deposit accounts in various ministries.

### **Approved Treasury Advance Account**

This account is maintained for the payment of pensions to retired officers and widows residing in Sri Lanka who have served in foreign countries (Singapore, Malaysia and the United Kingdom) and are receiving pensions from those governments.

During the year 2024, an amount of Rs. 830,281 was paid as widows' pensions to six widows under this Approved Treasury advance Account (7000) and an amount of Rs. 976,932 was reimbursed, including all outstanding arrears in the year 2023. Actions will be taken to reimburse the outstanding balance of Rs. 312,754 for the year 2024 during the first quarter of 2025.

### **Miscellaneous Advance Account**

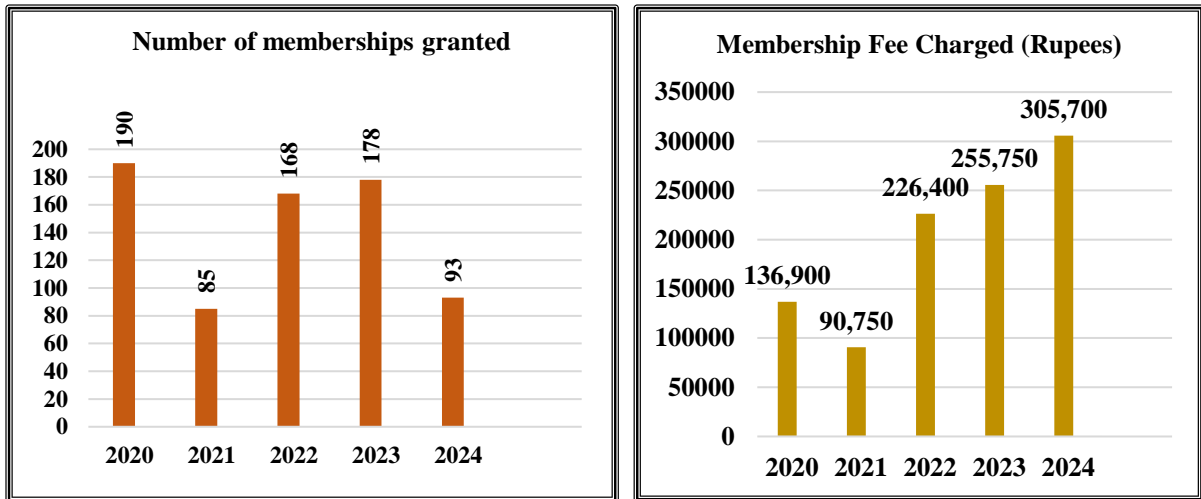
This Treasury Miscellaneous Advance Account is used to provide advances to Ministries, Departments and Special Spending Units to meet urgent and unforeseen needs and to cover the loss of funds reported by Ministries, Departments and Special Spending Units as per F.R.106.

As of January 1, 2024, the balance of advances made in previous years under this Advance Account was Rs. 131,774,742. Out of this balance, Rs. 632,760 was settled during the year. Steps are being taken to recover the outstanding balance by following up with the relevant responsible institutions and providing necessary advice and assistance.

### **Public Service Mutual Guarantee Association**

The Public Service Mutual Guarantee Association, established by Extraordinary Gazette No. 9773 published on September 24, 1947, operates in accordance with the requirements indicated in Financial Regulations Nos. 880-893 and Authority No. 612 of Public Officers Security Ordinance. The purpose of the Association is to efficiently and systematically handle the deposits of government officials who are required to provide surety.

In 2024, 93 applications for membership were received and submitted for the approval of the Board of Management, and membership was granted. Additionally, membership fees totaling Rs. 305,700 were collected during the year



The database containing member information including member enrollment, collection of membership fees and repayment of dues has been updated.

W.A.Samantha Upananda  
Director General  
Department of State Accounts

## Chapter 03 – Overall Financial Performance for the Year ended 31<sup>st</sup> December 2024

### 3.1 Statement of Financial Performance

		ACA-F	
Statement of Financial Performance for the period ended 31st December 2024			
Revised Budget Allocations 2024	Note	Actual 2024 Rs.	Actual 2023 Rs.
Rs.			
- Revenue Receipts		-	-
- Income Tax	1	-	-
- Taxes on Domestic Goods & Services	2	-	-
- Taxes on International Trade	3	-	-
- Non Tax Revenue & Others	4	-	-
<b>Total Revenue Receipts (A)</b>		<b>-</b>	<b>-</b>
- Non Revenue Receipts		-	-
- Treasury Imprests		292,514,000	471,277,000
- Deposits		864,208	536,663
- Advance Accounts		7,859,738	12,323,102
- Other Main Ledger Receipts		41,674	25,862
<b>Total Non Revenue Receipts (B)</b>		<b>301,279,620</b>	<b>484,162,627</b>
<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>301,279,620</b>	<b>484,162,627</b>
<b>Remittance to the Treasury (D)</b>		<b>13,922,500</b>	<b>2,455</b>
<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>		<b>287,357,120</b>	<b>484,160,173</b>
<b>Less: Expenditure</b>			
- Recurrent Expenditure			
93,076,000 Wages, Salaries & Other Employment Benefits	5	90,683,514	78,368,062
25,960,000 Other Goods & Services	6	24,939,800	23,841,314
1,264,000 Subsidies, Grants and Transfers	7	1,234,139	1,339,647
- Interest Payments	8	-	-
- Other Recurrent Expenditure	9	-	-
<b>Total Recurrent Expenditure (F)</b>		<b>116,857,453</b>	<b>103,549,023</b>
- Capital Expenditure			
520,000 Rehabilitation & Improvement of Capital Assets	10	432,676	757,584
20,220,000 Acquisition of Capital Assets	11	19,346,852	88,125
- Capital Transfers	12	-	-
- Acquisition of Financial Assets	13	-	-
3,000,000 Capacity Building	14	1,422,506	872,947
10,160,000 Other Capital Expenditure	15	-	-
<b>Total Capital Expenditure (G)</b>		<b>21,202,034</b>	<b>1,718,656</b>
Deposit Payments		1,119,768	769,076
Advance Payments		10,268,309	9,018,621
Other Main Ledger Payments		142,201,020	362,923,057
<b>Total Main Ledger Expenditure (H)</b>		<b>153,589,097</b>	<b>372,710,754</b>
<b>Total Expenditure I = (F+G+H)</b>		<b>291,648,584</b>	<b>477,978,433</b>
<b>Balance as at 31st December J = (E-I)</b>		<b>(4,291,464)</b>	<b>6,181,740</b>
<b>Balance as per the Imprest Adjustment Statement</b>		<b>(4,291,464)</b>	<b>6,181,740</b>
<b>Imprest Balance as at 31st December</b>		<b>(4,291,464)</b>	<b>6,181,740</b>

*W.A. Hasara Fernando*

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

## 3.2 Statement of Financial Position


ACA-P

Statement of Financial Position  
As at 31st December 2024

		Actual	
	Note	2024	2023
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	62,546,742	39,850,459
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	147,058,867	144,650,296
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		209,605,609	184,500,755
<u>Net Assets / Equity</u>			
Net Worth to Treasury		147,058,842	144,394,711
Property, Plant & Equipment Reserve		62,546,742	39,850,459
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	25	255,585
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		209,605,609	184,500,755

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 81 to 100 and Annexures to accounts presented in pages from 101 to 110 form an integral part of these Financial Statements. The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No.06/2024 dated 16.12.2024 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 : K.M. Mahinda Siriwardena  
 Designation : Secretary,  
 Ministry of Finance  
 Date : 29.05.2025

  
 Accounting Officer  
 Name : W.A.S. Upananda  
 Designation : Director General  
 Date : 29.05.2025

  
 Chief Financial Officer/ Chief Accountant/  
 Director (Finance)/ Commissioner (Finance)  
 Name : W.A.H. Fernando  
 Designation: Deputy Director  
 Date : 29.05.2025

K.M. Mahinda Siriwardana  
 Secretary to the Treasury and Secretary  
 to the Ministry of Finance, Planning and Economic  
 Ministry of Finance  
 Colombo 01.

W.A. Samantha Upananda  
 Director General  
 Department of State Accounts  
 General Treasury  
 Colombo 01

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





## 3.4 Statement of Cash Flows

ACA-C

Statement of Cash Flows  
for the Period ended 31st December 2024

	Actual	
	2024 Rs.	2023 Rs.
<b>Cash Flows from Operating Activities</b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	4,764,287	3,591,708
Other Main Ledger Receipts	41,674	25,862
Imprest Received	292,514,000	471,277,000
Recoveries from Advance	8,134,984	6,531,917
Deposit Received	864,208	536,663
<b>Total Cash generated from Operations (A)</b>	<b>306,319,153</b>	<b>481,963,150</b>
<b>Less - Cash disbursed for:</b>		
Personal Emoluments & Operating Payments	114,793,139	101,750,001
Subsidies & Transfer Payments	1,234,139	1,339,647
Expenditure incurred on behalf of Other Heads	2,027,094	5,966,728
Other Main Ledger Payments	142,201,020	362,923,057
Imprest Settlement to Treasury	13,922,500	2,455
Advance Payments	9,819,458	7,493,531
Deposit Payments	1,119,768	769,076
<b>Total Cash disbursed for Operations (B)</b>	<b>285,117,119</b>	<b>480,244,494</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>21,202,034</b>	<b>1,718,656</b>
<b>Cash Flows from Investing Activities</b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (D)</b>	<b>-</b>	<b>-</b>
<b>Less - Cash disbursed for:</b>		
Capital Expenditure	21,202,034	1,718,656
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>21,202,034</b>	<b>1,718,656</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>	<b>(21,202,034)</b>	<b>(1,718,656)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>	<b>(0)</b>	<b>-</b>
<b>Cash Flows from Financing Activities</b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b>Less - Cash disbursed for:</b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total Cash disbursed for Financing Activities (I)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash (K) = (G) + (J)</b>	<b>(0)</b>	<b>-</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	<b>(0)</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	<b>-</b>	<b>-</b>



W.A. Hasara Fernando  
Deputy Director (Finance)  
Department of State Accounts  
General Treasury  
Colombo 04

*Colombo*

### 3.5 Notes to the Financial Statements

#### Basis of Reporting

1) **Basis of Preparation of Financial Statements**

The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline. 06/2024, dated 16.12.2024.

2) **Reporting Period**

The reporting period for these Financial Statements is from 01st January to 31st December 2024.

3) **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.

4) **Recognition of Revenue**

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

5) **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.

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

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

7) **Cash and Cash Equivalents**

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2024.

8) **Other Main Ledger Receipts**

I Accounting for Exchange Gain to Account 8029 which are incurred on the Reimbursement of Other Governments' Pension Payments under Approved Advance Account.	2,174
	=

II Total amount Credited to Account 8028 through monthly account summary relating to remittances from Crown Agents	39,500
	=



79

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

41,674

9) **Other Main Ledger Payments**

I Accounting for Exchange Loss to Account 8029 which are incurred on the Reimbursement of Other Governments' Pension Payments under Approved Advance Account :	=	24,510
II Total amount debited to Account 8028 through monthly account summary relating to remittances to Crown Agents	=	142,176,510
		<u>142,201,020</u>

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

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



### 3.6 Performance of the Revenue Collection

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

### 3.7 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
	Original Rs.	Final Rs.		
Recurrent	113,600,000.00	120,300,000.00	116,857,452.59	97.14%
Capital	33,900,000.00	33,900,000.00	21,202,034.90	62.54%

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

Serial No.	Allocation Received from Which Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure Rs.	Allocation Utilization as a % of Final Allocation
			Original Rs.	Final Rs.		
01	Election Commission	**	-	581,463.25	581,463.25	100%

\*\* Reimbursement of allowances paid to officers who engaged in election duties during the Presidential Election held on 21<sup>st</sup> September 2024.

### 3.9 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023 Rs.	Balance as per financial Position Report as at 31.12.2023 Rs.	Yet to be Accounted Rs.	Reporting Progress as a %
9151	Building and Structures	-			
9152	Machinery and Equipment	62,546,742.00	62,546,742.00		
9153	Land	-			
9154	Intangible Assets	-			
9155	Biological Assets	-			
9160	Work in Progress	-			
9180	Lease Assets	-			



## 3.10 Auditor General's Report



## ජාතික විගණන කාර්යාලය

### தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல.  
My No.

} විපිඩි/ජී/ඩීඑස්ඒ/එල්එ/2024/11

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

} 2025 මැයි 3 ( දින

ගණන්දීමේ නිලධාරී  
රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව

ශීර්ෂය 250 - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

#### 1. මූල්‍ය ප්‍රකාශන

##### 1.1 මතය

ශීර්ෂය 250 - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී 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.

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.





ජාතික විගණන කාර්යාලය  
 தேசிய கணக்காய்வு அலுவலகம்  
 NATIONAL AUDIT OFFICE

## 1.2 මතය සඳහා පදනම

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

## 1.3 කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 පෙබරවාරි 21 දින සංශෝධිත 2024 දෙසැම්බර් 16 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 06/2024 අනුව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

## 1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 පෙබරවාරි 21 දින සංශෝධිත 2024 දෙසැම්බර් 16 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 06/2024 අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් 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 අවශ්‍ය වන අභ්‍යන්තර පාලනය නිර්ණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව රාජ්‍ය ගිණුම් 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.

### 1.5 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 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 සැකසුමවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

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





ජාතික විගණන කාර්යාලය  
 தேசிய கணக்காய்வு அலுவலகம்  
 NATIONAL AUDIT OFFICE

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උවිත 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. වෙනත් තෛතික 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 වී තිබුණි.
- (ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

## 3. මූල්‍ය සමාලෝචනය

### 3.1 වියදම් කළමනාකරණය

- (අ) පුනරාවර්තන වැය විෂයන් 05 ක් සහ මූලධන වැය විෂයන් 03 ක් සඳහා අධි ප්‍රතිපාදන සලසා ගැනීම හේතුවෙන් 2024 දෙසැම්බර් 31 දිනට එකතුව රු.12,490,183 ක ප්‍රතිපාදන ඉතිරි වී තිබුණු අතර එය එක් එක් වැය විෂයන්ගේ ඉදිකළ ප්‍රතිපාදනයෙන් සියයට 14 සිට සියයට 100 දක්වා වූ පරාසයක විය.
- (ආ) සමාලෝචිත වර්ෂය සඳහා වූ මූලික වියදම් ඇස්තමේන්තුව හා සංශෝධිත වියදම් ඇස්තමේන්තුව සැසඳීමේදී වැය විෂයයන් 17කට අදාළව සියයට 58ක අඩුවීමේ සිට සියයට 211ක වැඩිවීමක් දක්වා පරාසයක් තුළ වෙනස් වී තිබුණි.
- (ඇ) ප්‍රමාණවත් පරිදි වාර්ෂික ඇස්තමේන්තුවෙන් ප්‍රතිපාදන වෙන්කර නොගැනීම හේතුවෙන් මු.රෙ. 66 මගින් වැය විෂයන් 4 ක් සඳහා ප්‍රතිපාදන වැඩි කරගෙන තිබුණද සමාලෝචිත වර්ෂය අවසානවන විට එය සම්පූර්ණ වශයෙන් උපයෝජනයකර නොතිබුණු අවස්ථා නිරීක්ෂණය විය.
- (ඈ) උපත ප්‍රතිපාදන සලසා ගැනීම හේතුවෙන්, මූලික ඇස්තමේන්තුවෙන් වෙන් කරන ලද ප්‍රතිපාදන සියයට 100 ඉක්මවා මු.රෙ. 66 මගින් ප්‍රතිපාදන ලබාගෙන ඇති අවස්ථා 02 ක් නිරීක්ෂණය විය.



### 3.2 අත්තිකාරම් ගිණුම්

#### 3.2.1 විවිධ අත්තිකාරම් ගිණුම්

2024 දෙසැම්බර් 31 දිනට රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුවේ විවිධ අත්තිකාරම් ගිණුමේ (25003) හිඟ ශේෂය රු.131,217,650 ක් වූ අතර, ඒ සම්බන්ධයෙන් පහත නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) 2024 දෙසැම්බර් 31 දිනට වර්ෂ 5 ඉක්මවූ හිඟ ශේෂය රු. 123,685,062 ක් වී තිබූ අතර එය මුළු හිඟ ශේෂයෙන් සියයට 94 ක් වේ. තවද, පොලොන්නරුව, අනුරාධපුර, අම්පාර, මාතලේ යන දිස්ත්‍රික් ලේකම් කාර්යාල වලින් ගොවිජන සේවා දෙපාර්තමේන්තුව සහ අධ්‍යක්ෂ, මහරෝහල, කොළඹ යන ආයතන වලින් වසර 20 කටත් වඩා වැඩි තිරවුල් නොකළ හිඟ ශේෂ පැවතුණි. කෙසේ වුවද, මෙම හිඟ අත්තිකාරම් වටිනාකම් සමාලෝචිත වර්ෂයේදී ද අයකර ගැනීමට අපොහොසත් වී තිබුණි.
- (ආ) කොළඹ දත්තායතනයේ 2002 දෙසැම්බර් 02 දින සිදු වූ වැටුප් මංකොල්ලයට අදාළව ගොනු කර තිබූ නඩුව 2022 ජූලි 26 දින C 3 අක්ෂරගත කර ඇති බව මාළිගාකන්ද මහේස්ත්‍රාත් අධිකරණය සෞඛ්‍ය අමාත්‍යාංශය වෙත දැනුම් දී ඇති අතර සෞඛ්‍ය අමාත්‍යාංශය මගින් මෙම මුදල කපා හැරීම සඳහා පොදු 285 අයදුම්පත ඉදිරිපත් කර අවුරුදු 2 ක් ගත වී තිබුණද, අදාළ මුදල් කපා හැරීමට හෝ වෙනත් සාධනීය පියවරක් ගැනීමට දෙපාර්තමේන්තුව මේ දක්වා අපොහොසත්වී තිබුණි.
- (ඇ) අනුරාධපුර දිස්ත්‍රික් ලේකම් කාර්යාලය යටතේ හිඟහිටි අත්තිකාරම් මුදල වන රු.31,097,247 හි ඇතුළත් එප්පාවල විවිධ සේවා සමුපකාර සමිතියට අදාළ රු.5,100,300 ක හිඟ ණය අත්තිකාරම් සහනදායී ක්‍රමවේදයකට අනුව ගෙවීමට 2023 අගෝස්තු 21 දින එකඟ වී තිබුණි. එසේ වුවද, මෙම සමිතිය මගින් එකඟ වූ වාරික නිසි පරිදි ගෙවා නොතිබුණ අතර සමාලෝචිත වර්ෂයට අදාළව රු.500,000 ක් තවදුරටත් හිඟව පැවතුණි.
- (ඈ) මාතලේ දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2021 ජනවාරි 01 දිනට ලග්ගල විවිධ සේවා සමුපකාර සමිතියට අදාළ රු.643,350 ක් වන හිඟ අත්තිකාරම් මුදල් ගෙවීමට ලබා දී තිබූ සහනදායී ක්‍රමවේදය අනුව වාර්ෂිකව රු.120,000 ක වාරිකයක් ගෙවීමට එකඟ වී තිබුණද, 2021, 2022 හා 2023 වර්ෂ වලදී පිළිවෙලින් රු.100,000, රු.110,000, රු.100,000 ක් බැගින් පමණක් ගෙවා තිබුණි.
- (ඉ) අනුරාධපුර ශික්ෂණ රෝහලේ 2019 මාර්තු 02 දින සිදු වූ මුදල් සොරකම් හේතුවෙන් සිදු වී ඇති පාඩුව පියවා ගැනීම සඳහා මු.රෙ 106 ප්‍රකාරව නිදහස් කර ඇති රු.6,321,785 ක





ජාතික විගණන කාර්යාලය  
 தேசிய கணக்காய்வு அலுவலகம்  
 NATIONAL AUDIT OFFICE

අත්තිකාරම් මුදල මේ වන විට අවුරුදු 06 කට වැඩි කාලයක් ගත වුවද විගණන දිනය වන විටත් නිරවුල් කරගෙන නොතිබුණි.

- (ඊ) අම්බලන්ගොඩ ප්‍රාදේශීය ලේකම් කාර්යාලයේ 2023 සැප්තැම්බර් 26 දින සිදු වූ මුදල් සොරකම හේතුවෙන් සිදුව ඇති පාඩුව පියවා ගැනීම මු.රෙ 106 ප්‍රකාරව නිදහස් කර තිබූ රු.1,210,803 ක අත්තිකාරම් මුදල මේ දක්වා නිරවුල් කර නොතිබුණි.

#### 4. මෙහෙයුම් සමාලෝචනය

##### 4.1 කාර්යසාධනය

##### 4.1.1 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

- (අ) භාණ්ඩාගාර මෙහෙයුම් කටයුතු ස්වයංක්‍රීය කිරීම සඳහා ඒකාබද්ධ භාණ්ඩාගාර කළමනාකරණ තොරතුරු පද්ධතියක් (ITMIS) හඳුන්වා දීම 2010 වර්ෂයේදී ආරම්භ කර තිබුණු අතර, ඒ වෙනුවෙන් සමස්ත ආයෝජනයේ ඇස්තමේන්තුගත පිරිවැය රු. මිලියන 7,920 කට සමාන ඇ.ඩො. මිලියන 60 ක් වී තිබුණි. මේ වෙනුවෙන් 2023 දෙසැම්බර් 31 දින වන විට එකතුව රු.මිලියන 5,647 ක් දරා තිබුණු අතර සමාලෝචිත වර්ෂයේදී තොරතුරු තාක්ෂණ කළමනාකරණ දෙපාර්තමේන්තුවේ හා මුදල්, ක්‍රමසම්පාදන හා ආර්ථික සංවර්ධන අමාත්‍යාංශයේ වැය ශීර්ෂ යටතේ රු. මිලියන 957 ක වියදමක්ද දරා තිබුණි. ඒ අනුව, 2024 දෙසැම්බර් 31 දින වන විට එකතුව රු. මිලියන 6,605 ක් දරා තිබුණ ද සමාලෝචිත වර්ෂය අවසාන වන විට ආසන්න වශයෙන් වසර 14 ක කාලයක් ගත වී තිබූ මෙම පද්ධතිය මගින් ක්‍රියාත්මක කිරීමට අපේක්ෂා කරන ලද මූලික ප්‍රධාන ක්‍රියාකාරකම් ක්ෂේත්‍ර 13 සම්පූර්ණ වශයෙන් සංවර්ධනය කර ක්‍රියාත්මක වන තත්ත්වයට පත් වී නොතිබුණි.
- (ආ) තවද, මෙම ITMIS පද්ධතිය ආරම්භයේ සිට ඒ තුළ ක්‍රියාත්මක කිරීමට අපේක්ෂිතව පැවතුන, වැටුප් කළමනාකරණ ක්‍රියාකාරකම් ක්ෂේත්‍රය ස්ථාපනය කර ක්‍රියාත්මක කිරීමකින් තොරව 2016 වර්ෂයේදී e-Payroll නැමති වෙනත් වැටුප් කළමනාකරණ පද්ධතියක් මුදල් අමාත්‍යාංශයට පමණක් හඳුන්වා දී තිබූ අතර, ඒ වෙනුවෙන් 2024 දෙසැම්බර් 31 දින වන විට රු.මිලියන 6.7 ක වියදමක්ද දරා තිබුණි.
- (ඇ) 2024 දෙසැම්බර් 31 දිනට ඉදිරිපත් කරන ලද රජයේ නිලධාරීන්ගේ අත්තිකාරම් (8493) කාල විශ්ලේෂණය අනුව, රජයේ අමාත්‍යාංශවලට/ දෙපාර්තමේන්තුවලට ස්ථාන මාරු වී ගිය නිලධාරීන්, අභ්‍යන්තර ස්ථාන මාරු වී ගිය නිලධාරීන්, පළාත් සභාවල ආයතනවලට මාරු වී ගිය නිලධාරීන්, මිය ගිය නිලධාරීන්, විශ්‍රාම ගිය නිලධාරීන්, වැඩ නෟනම් කල



ජාතික විගණන කාර්යාලය  
 தேசிய கணக்காய்வு அலுவலகம்  
 NATIONAL AUDIT OFFICE

නිලධාරීන්, සේවය හැරගිය නිලධාරීන්, ද්විතීක පදනම මත ස්ථානමාරු/ අභ්‍යන්තර ස්ථාන මාරු වී ගිය නිලධාරීන්, විදේශගත/දේශීය නිවාඩු මත සිටින නිලධාරීන් හා වෙනත් යන වර්ග යටතේ වන නිලධාරීන්ගෙන් අය විය යුතු වසර 05 න් 10 න් අතර ශේෂය රු.මිලියන 108 ක් වූ අතර වසර 10 කට ඉක්මවූ ශේෂය රු.මිලියන 232 ක් වී තිබුණි.

(ඇ) 2024 දෙසැම්බර් 31 දිනට රජයේ මූල්‍ය ප්‍රකාශන අනුව, මධ්‍යම රජයේ, රජයේ නිලධාරීන්ගේ අත්තිකාරම් ශේෂය රු.මිලියන 32,268 ක් වූව ද, විගණනය වෙත ඉදිරිපත් කරන ලද තොරතුරු අනුව එම ශේෂය රු. මිලියන 31,370 ක් වී තිබුණි. ඒ අනුව, රු.මිලියන 898 ක වෙනසක් නිරීක්ෂණය විය.

#### 4.2 ප්‍රසම්පාදනයන්

2023 දෙසැම්බර් 27 දින අනුමත කරන ලද 2024 වර්ෂයේ මූලික ප්‍රසම්පාදන සැලැස්ම අනුව ගෘහ භාණ්ඩ හා අනෙකුත් කාර්යාල උපකරණ අත්පත් කර ගැනීම වෙනුවෙන් ඇස්තමේන්තුගත පිරිවැය රු. මිලියන 6.5 ක් ලෙස දක්වා තිබුණද, සමාලෝචිත වර්ෂය අවසානයේදී 2025 ජනවාරි 06 දින සංශෝධිත ප්‍රසම්පාදන සැලැස්මේදී එය රු.මිලියන 19.34 ක් ලෙස සියයට 198 කින් වැඩිකර සංශෝධනය කර තිබුණි. එම සංශෝධන සඳහා මූලික ප්‍රසම්පාදන සැලැස්මෙහි සඳහන් නොවූ, CIGAS අංශයට නව Server එකක් හා SQL data base එකක් ලබා ගැනීම සඳහා දරන ලද රු.9,717,960 ක් සහ වැටුප් මෘදුකාංග අංශය සඳහා ලැප්ටොප් 20 ක් මිලදී ගැනීම සඳහා දරන ලද රු.5,003,200 ක් යන මූලධන වියදම් මූලිකව අන්තර්ගත කර තිබුණි.

#### 5. මානව සම්පත් කළමනාකරණය

2024 දෙසැම්බර් 31 දිනට දෙපාර්තමේන්තුවේ පැවති පුරප්පාඩු 41 අතරින් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 12 ක්ද, තෘතීය මට්ටමේ තනතුරු 02 ක්ද, ද්විතීයික මට්ටමේ තනතුරු 23 ක්ද, හා ප්‍රාථමික මට්ටමේ තනතුරු 04 ක්ද පුරප්පාඩුව පැවතුණි. අදාළ තනතුරු පිරවීමට හෝ කාර්යමණ්ඩල විශ්ලේෂණයක් සිදු කර අනවශ්‍ය තනතුරු යටපත් කිරීමට හෝ සමාලෝචිත වර්ෂයේදී දෙපාර්තමේන්තුව කටයුතු කර නොතිබුණි.

ඩී.පී.ඒ.එස්. අනුලසිරි  
 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%
<b><i>Accounting Information System Division</i></b>			
Upload Treasury Accounting Statements for the month of December 2023 in to New CIGAS & ITMIS accounting system	✓		
Upload Treasury Accounting Statements for the year 2024 in to New CIGAS & ITMIS accounting system.	✓		
Providing monthly financial information to Central Bank of Sri Lanka (CBSL), Department of Census & Statistics etc.	✓		
Providing historical financial information as requested by organizations.	✓		
Implement and monitor ITMIS Program.	✓		
Managing workflow information of the institutions.	✓		
Organizing and Conducting training sessions.	✓		
Resolving issues & coordinating.	✓		
Coordination and monitoring of the ITMIS system with service providers.	✓		
Monthly reconciliations of ITMIS information with CIGAS.	✓		
Continuous development of the CIGAS accounting system according to the new requirements of users.	✓		
Resolve the reported issues.	✓		
Implementation of New CIGAS to the Foreign Missions.	✓		
Assisting users to provide error free monthly summaries.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Conducting training programs.	✓		
Further development of the CIGAS interface/web application to generate new reports.	✓		
Developments of integrated accounting system to bring all Provincial Councils accounting system to the single platform.	✓		
<b><i>Financial Reporting &amp; Accounting Policy Division</i></b>			
Monthly updating annual budgetary allocation based on F.R.66 transfer and additional allocation.	✓		
Reconciliation and monitoring of expenditure and revenue information.	✓		
Open & maintain Main Ledger Accounts.	✓		
Rectify accounting errors in financial reporting data & provide necessary guidance to correct them.	✓		
Preparation & submission of Government Financial Statements to Auditor General (AG) according to Audit Act. No. 19 of 2018.	✓		
Submission of answers for the Audit Queries raised by AG regarding Government Annual Financial Statements.	✓		
Provide Audited Financial Statements and AG's opinion to be included in Annual Report of the Ministry of Finance.	✓		
Analysis of Audited Annual Financial Statements.	✓		
Formulating & issue policies, guidelines and circulars in order to improve financial reporting system of the country.	✓		
Provide required guidance and clarifications the accounting issues.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Reconcile and make necessary adjustments to ensure that non-financial assets are properly accounted.	✓		
Identification and accounting of non-financial assets.	✓		
Preparation of Financial Statements based on the drafted interim framework and observations of AG.	✓		
<b><i>Payroll &amp; Monitoring of Deposit &amp; Advance Accounts</i></b>			
Operating of Treasury Miscellaneous Advance Accounts.	✓		
Operating of advance payment on behalf of other governments.	✓		
Preparation of annual reconciliation Statement of Miscellaneous advance accounts.	✓		
Providing necessary instructions to close inactive Advance Accounts.	✓		
Issuance of surety certificates.	✓		
Collecting of outstanding membership fees.	✓		
Cancellation of surety certificates and Releasing the membership fees.	✓		
Preparation of annual accounts.	✓		
Obtaining the deposit accounts reconciliation statements and age analysis reports from the Ministries, Departments and other institutions.	✓		
Reconciliation of deposit account balances with treasury books and follow-up	✓		
Opening of new deposit accounts request of relevant institutions.	✓		
Inactive of old deposit accounts at the request of relevant institutions.	✓		
Collection of the annual reconciliation statements.	✓		



Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Comparing the annual reconciliation reports with the treasury books and follow –up.	✓		
Ensuring that the loan balances are settle in case of reshuffling of Ministries.	✓		
Closing inactive accounts and proving necessary guidance and technical advice for accounting errors and issues.	✓		
<b><i>Financial Information Analysis Division</i></b>			
Coordinate the valuation process and the accounting process.	✓		
Preparation of Operations Manual.	✓		
Compilation of Budgetary Central Government (BCG) GFS for 2023.	✓		
Compile annual GFS for nine Provinces for financial year (FY) 2023.	✓		
Compile annual GFS for Extra Budgetary units (EBUs) for FY 2023 as a trial run on selected sample.			✓
Operate Crown Agent accounts in order to procure goods on behalf of the Government agencies.	✓		
Represent and assist COPA and coordinate COPA matters.	✓		
Collecting monthly data to be included in Government Financial Statements.	✓		
<b><i>Finance &amp; Payroll Division</i></b>			
Preparation of Delegation of Authority under F.R.135.	✓		
Annual Financial Statements - 2023	✓		
Annual Reconciliation Statement of Advance to Public Officers.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Annual Reconciliation Statement of Deposit and Age analysis report.	✓		
Conducting of Annual Board of Survey – 2023 according or F.R. & PFD Circular.	✓		
Maintenance of Ledgers, recording and reconciliation daily transaction through CIGAS and ITMIS.	✓		
Reconciling of Departmental Books with Treasury Accounting Statements.	✓		
Payment of monthly salaries.	✓		
Preparation and submission of Monthly Accounts Summary.	✓		
Preparation of Monthly Bank Reconciliation Statement.	✓		
Replying to the Audit quarries.	✓		
Closing Accounts – 2024 according to Department of State Accounts & Department of Treasury Operation Guidelines.	✓		
Preparation of Procurement Plan for the year 2025 according to PFD Circular.	✓		
Preparation of Annual Budget Estimate for the year 2025 according to NBD Circular.	✓		
Preparation of Annual Imprest Limit – 2025 based on approved budgetary provisions.	✓		
Work with the developer and other service providers to resolve the issues presented by e-payroll users.	✓		
Coordinate with relevant agency and ICTA regarding the further development of payroll software.	✓		
Issuance of GPS software to Government Institutions as requested.	✓		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Providing the technical support to resolve the problems faced by the use of GPS software.	✓		
Provide the updated version of GPS software to support the slip remittance of National Insurance Trust Fund.	✓		
<b>General Administration</b>			
Maintenances of efficient human resources management system.	✓		
Using email to transfer letters/documents within the Department.	✓		
Using one side printed papers for internal activities.	✓		
Conducting training program and knowledge sharing sessions.	✓		
Approval of loans, over time and leave of the staff.	✓		
Updating personal files of the staff including salary increments.	✓		
Manage and maintenance of vehicle fleet.	✓		
Preparation of Performance Report for the year 2023.	✓		
Preparation of Action Plan for the year 2025.	✓		

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

### 5.1 Indicate the Identified respective Sustainable Developments Goals

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

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

Generating the Monthly Reports, Quarterly Reports, Annual Reports and reports on various payments on due dates is a 100% achievement of Sustainable Development Goals (SDG) by implementing and monitoring of ITMIS, CIGAS, GPS and other data bases maintained under the Department of State Accounts.

## Chapter 06 - Human Resource Profile

### 6.1 Cadre Management

	Approved Cadre	Actual Cadre	Vacancies / (Excess)
Senior	28	16	12
Territory	04	02	02
Secondary	90	67	23
Primary	13	09	04

The approved staff of the Institute is 135 and the permanent staff is 94. These vacant posts are as follows;

Additional Director General - Sri Lanka Planning Service Special	
Grade	01
Assistant/ Deputy Director - Sri Lanka Accountant Service	08
Assistant/ Deputy Director - Sri Lanka Administrative Service	01
Assistant/ Deputy Director - Sri Lanka Information Communication	
and Technology Service	02
Information Communication and Technology Officer	02
Development Officer	06
Management Service Officer	16
Information Communication and Technology Assistant	01
Office Employ Assistant	03
Driver	01

### 6.2 How the shortage or excess in human resources has affected to the performance of the institute

The shortage of the above-mentioned staff has affected the performance of the Department of the State Accounts.

Especially due to the shortage of the Assistant/Deputy Directors and the IT officers, the performance of the activities related to the CIGAS system, the ITMIS system and in the section of Financial Reporting have been affected such as delay in completing the



performance targets, delay in developing system requirements, delay in clarifying queries of the system users.

### 6.3 Human Resource Development

According to the training plan and the amount of provision allocated for training programs for the year 2024, the officers of the Department directed for the following training programs were conducted during the year.

#### Training programs conducted by the Department

Ser No	Training Program	Date	Training period	Number of staff who participated
01	Training Programme on Establishment Code and Rules	04.05.2024	07 hours	82
02	Training Programme on Financial Regulations.	15.06.2024	07 hours	73
03	Training Programme on Government Payroll System (GPS)	01.07.2024 & 02.07.2024	14 hours	20
04	Training Programme on MS Excel Basic	13.07.2024	07 hours	20
05	Training Programme on Google application	22.07.2024	07 hours	71
06	Training Programme on MS Excel (Advance)	10.08.2024 & 24.08.2024	14 hours	68
07	Training Programme II on MS Excel (Advance)	07.09.2024	07 hours	18
08	Training Programme on Power Point and Outlook	05.10.2024	07 hours	55

## Training programs conducted by External Institutions

Ser No	Training Program	Date	Training period	Number of staff who participated
01	Training Programme on Preparation of Public Officers' Salaries	2024.06.26	Institute of National Labour Studies	2
02	Training Programme on Procurement Procedure	2024.07.08 & 09	Skills Development Fund Limited	1
03	Training Programme on Procedure for obtaining leave and allowances for overseas training activities	2024.08.02	Skills Development Fund Limited	1
04	Training Programme on Roles and responsibilities of office assistants	2024.08.08 & 09	Institute of National Labour Studies	1
05	Training Programme on Discipline and office etiquette for office assistants	2024.08.12 & 13	Skills Development Fund Limited	1
06	Training Programme on Discipline and office etiquette for office assistants.	2024.08.20 & 21	Skills Development Fund Limited	1
07	Training Programme on Preparation of Advance B Account	2024.09.10	Skills Development Fund Limited	1
08	Training Programme on Roles and responsibilities of office assistants	2024.09.18 & 19	Skills Development Fund Limited	1
09	Training Programme on Data Visualization with Power Query, Power BI and Power dash	2024.11.21 & 22	Association of Public Finance Accountants of Sri Lanka	1

## Training programs conducted overseas

Ser No	Training Program	Date	Training period	Number of staff who participated
01	ADB: Government Communication Professionals Forum	Philippines	From 2024.02.07 to 2024.02.08	1
02	ST 241.11 Fiscal Sustainability	Singapore	From 2024.04.01 to 2024.04.12	1
03	Seminar for Young Diplomats	China	From 2024.04.16 to 2024.04.29	1
05	ITEC: Government Accounting & Financial Management GA & FM	India	From 2024.05.30 to 2024.06.12	1
06	Seminar on Financing & Financial Cooperation Management for BRI Partner Countries	China	From 2024.06.14 to 2024.06.27	2
07	Seminar on Financial Strategy for the BRI Partner Countries	China	From 2024.09.03 to 2024.09.09	1
08	ADB: 2024 ADB Regional Public Sector Accounting Forum	Philippines	From 2024.10.02 to 2024.10.03	1
09	Seminar on Application and Management of PPP Mode for Sri Lanka	China	From 2024.10.11 to 2024.10.24	1
10	NEDA Capacity Building Program for the PDMO of Sri Lanka	Thailand	From 2024.11.10 to 2024.11.15	1
11	ITEC: Sharing the Indian Profession Story	India	From 2024.11.18 to 2024.11.29	1

## 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
<b>1. The following Financial statements/accounts have been submitted on due date</b>				
<b>1.1</b>	Annual financial statements.	Complied		
<b>1.2</b>	Advance to public officer's account.	Complied		
<b>1.3</b>	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts).	Not Applicable		
<b>1.4</b>	Stores Advance Accounts.	Not Applicable		
<b>1.5</b>	Special Advance Accounts.	Complied		
<b>1.6</b>	Others.	-		
<b>2. Maintenance of books and registers (F.R.445)</b>				
<b>2.1</b>	Fixed assets register has been maintained and update in terms of State Accounts Circular 267/2018.	Complied		
<b>2.2</b>	Personal emoluments register/ Personal emoluments cards has been maintained and update.	Complied		
<b>2.3</b>	Register of Audit queries has been maintained and updated.	Complied		
<b>2.4</b>	Register of Internal Audit reports has been maintained and update.	Complied		
<b>2.5</b>	All the monthly account summaries (NEW CIGAS) are prepared and submitted to the General Treasury on due date.	Complied		
<b>2.6</b>	Register for cheques and money orders has been maintained and update.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
2.7	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		
<b>3. Delegation of functions for financial control (F.R. 135)</b>				
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		
<b>4. Preparation of Annual Plans</b>				
4.1	The annual action plan has been prepared.	Complied		



No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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 Department of National Budget on due date.	Complied		
4.5	The annual cash flow has been submitted to the Department of Treasury Operations on time.	Complied		
<b>5. Audit queries</b>				
5.1	All the audit queries has been replied within the specified time by the Auditor General.	Complied		
<b>6. Internal Audit</b>				
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.  (This is carried out by the Internal Audit Division of the Ministry of Finance)		
6.2	All the internal audit reports has been replied within one month.	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Department of Management Audit in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulations 134(3).	Complied		
<b>7. Audit and Management Committees</b>				
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019.	Complied (This is carried out by the Internal Audit Division of the Ministry of Finance)		
<b>8. Asset Management</b>				
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017.	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016.	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular.	Complied		
8.5	The disposal of condemn articles had been carried out in terms of F.R. 772.	Complied		
<b>9. Vehicle Management</b>				
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due dates.	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning.	Complied		
9.3	The vehicle logbooks had been maintained and updated.	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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		
<b>10. Management of Bank Accounts</b>				
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.	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month.	Complied		
<b>11. Utilization of Provisions</b>				
11.1	The provisions allocated had been spent without exceeding the limit.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the F.R. 94 (1).	Complied		
<b>12. Public Officers Advance Account</b>				
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		
<b>13. General Deposit Account</b>				
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		
<b>14. Imprest Account</b>				
14.1	The balance in the cash book at the end of the year under review remitted to TOD.	Complied		
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task.	Complied		
14.3	The ad-hoc sub imprest had not been issued exceeding the limit approved as per F.R. 371.	Complied		



No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly.	Complied		
<b>15. Revenue Account</b>				
15.1	The refunds from the revenue had been made in terms of the regulations.	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account.	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of F.R. 176.	Complied		
<b>16. Human Resource Management</b>				
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		
<b>17. Provision of information to the public</b>				
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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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 Sections 08 and 10 of the RTI Act.	Complied		
<b>18. Implementing citizens charter</b>				
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		
<b>19. Preparation of the Human Resource Plan</b>				
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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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		
<b>20. Responses to Audit Paras</b>				
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		