



கார்டீயஸா஁தல லார்டீயல - 2021
நீதீசு செயலாற்றுகைக்டு கூற்று - 2021
PERFORMANCE REPORT - 2021

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COMPTROLLER GENERAL'S OFFICE

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Ministry of Finance, Economic Stabilization and National Policies



PERFORMANCE REPORT

2021

COMPTROLLER GENERAL'S OFFICE

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

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Annual Performance Report for the year 2020
Comptroller General's Office

Expenditure Head No 333

Chapter 01 – Institutional Profile/ Executive Summary

1.1 Introduction:

The Comptroller General's Office was established on 07th March 2017 for the management of Non-Financial Assets of the Government, as stipulated in Budget Proposal No. 368 of 2017. The Comptroller General's Office is mainly entrusted with overseeing the assets, material and cost management of the Government. Hence, it is required to maintain an updated comprehensive central data base for Non-Financial Assets of the Government and to formulate and implement Non - Financial Assets management policies, identifying idle resources and ensuring effective use of these assets, to strengthen the development framework of the Government.

Non-Financial Asset management of the Government has become a priority activity, as the quality and productive use of such assets have been deteriorated due to the lack of a focused agency to adhere to an effective system to oversee the efficient utilization of assets, secure assets adequately and for the maintenance and improvement of assets. Even though, it is the responsibility of the Government Agencies to maintain records of the assets under their custody, such action was not taken properly and no formal procedure was in place to have centralized records. The absence of a focal agency for the management of the Non-Financial Assets, has led for not valuing the Non-Financial Assets periodically and hence its correct value is not being recorded properly.

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

1.2 Vision and Mission

(a) Vision:

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

(b) Mission:

Maintaining an updated comprehensive central database for all Non-Financial Assets of the Government, formulation and implementation of reliable policies for Non-Financial Assets management of the Government ensuring effective and efficient use of these assets to strengthen the development framework of the Government and collection of due revenue from sale proceeds of Non-Financial Assets of the Central Government Agencies.

1.3 Objectives, Key Functions and Main Activities

(A) Objectives:

(i) Non-Financial Assets management of the Government (Central Government Agencies, Public Enterprises and Provincial Councils & Local Governments):

- a. Establish an updated comprehensive central database (with the online system) to record all Non-Financial Assets and an asset management system.
- b. Formulation and implementation of policies to strengthen the development framework of the Government through effective and efficient use of the Non-Financial Assets.
- c. Ensure the accuracy of recording of the value of the Non-Financial Assets in the National Accounts.
- d. Play the leadership and custodianship role in the management of Non - Financial Assets.

(ii) Collection of due revenue from sale proceeds of Non-Financial Assets of the Central Government Agencies.

(B) Key Functions:

(i) Non-Financial Assets management of the Government

- a. Maintaining an updated comprehensive central data base (with an online database) for recording and reporting of all

Non-Financial Assets information (enabling to record assets with valuation in the National Balance Sheet) and an asset management system.

- b. Formulation and implementation of policies: to prevent mismanagement, waste and ruination of public properties, for the optimum utilization of Non-Financial Assets and expenditure management.

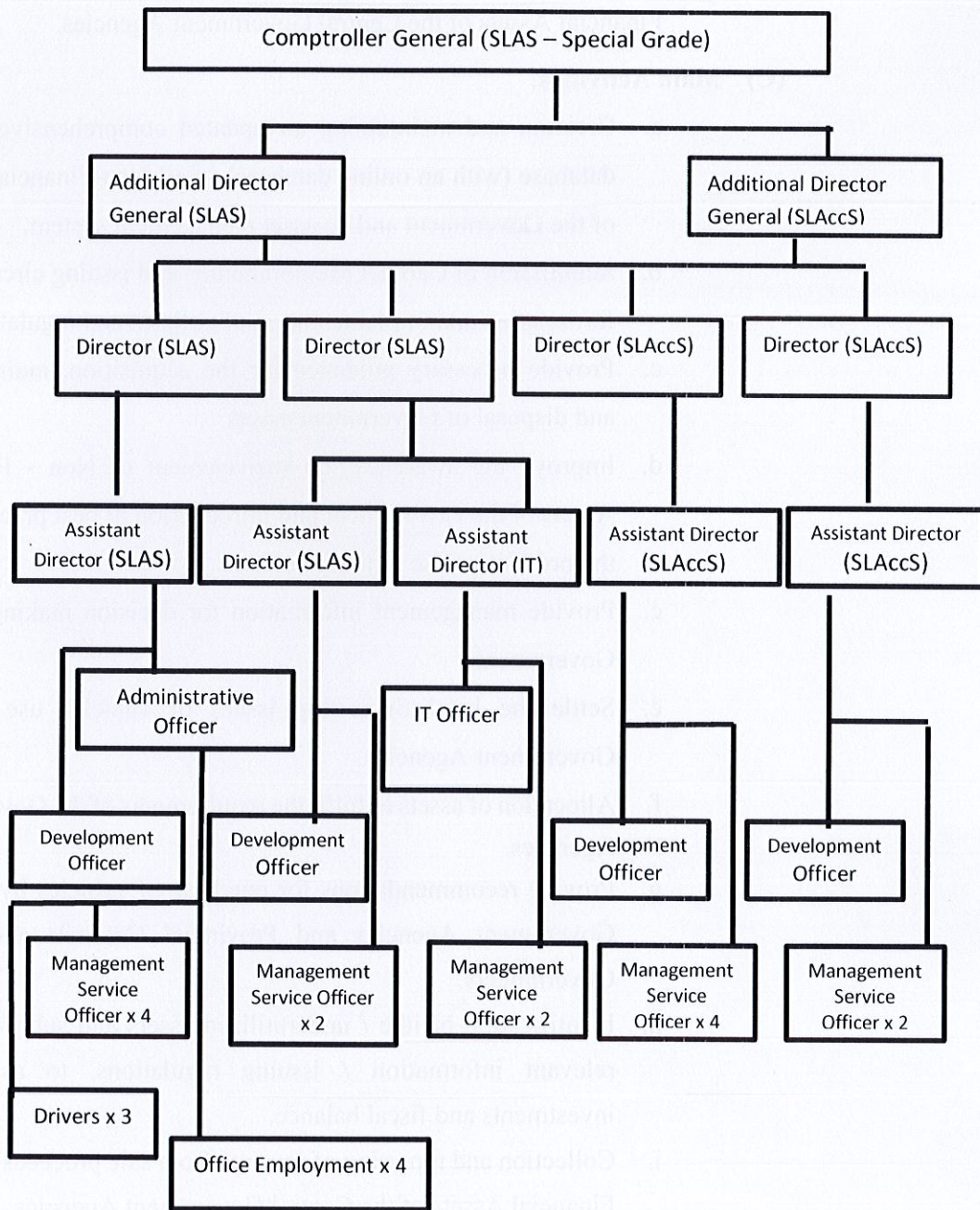
(ii) Functioning as the Revenue Accounting Officer for sale of Non-Financial Assets of the Central Government Agencies.

(C) Main Activities:

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

1.4 Organization Chart

02. Administrative Responsibilities of the Comptroller General's Office



Chapter 02 - Progress and Future Outlook

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

2.1 Maintaining a updated comprehensive central database for the Non – Financial Assets of the Government

As the first step, following the asset codes categorization given in the Government Finance Statistic Manual – 2014 of the International Monetary Fund, Assets Management Circular No. 01/2017 was issued on 28th June 2017 to provide instructions to collect the basic information of Non – Financial Assets of the Government, i.e., vehicles, buildings, lands, structures, plant & machinery and office equipment & furniture. Accordingly, first, vehicle database was created as given in table 2.1 including the information of motor vehicles owned by the Central Government Agencies and Public Enterprises as reported as at 31st December 2017 and motor vehicles owned by the Provincial Councils and the Local Governments as reported as at 24th April 2018, and such information was submitted to the Cabinet of Ministers.

(A) Updating the database of motor vehicles owned by the Government:

The database of the motor vehicles owned by the Government was updated as at 31st December 2019. As given in the table 2.1, although the number of motor vehicles not in running condition has decreased from 9,303 in 2017 to 5,533 by end of 2019, with the increase of number of motor vehicles in running condition from 64,518 in 2017 to 76,661 by end of 2019, motor vehicle fleet of the government has increased to 82,194. The updated information as at 31st December 2019 of the motor vehicle fleet of the Government, which is as given in table 2.2 and table 2.3, has been submitted to the Cabinet of Ministers on 16th August 2021.

Table 2.1: Motor Vehicle Fleet of the Government

| | 2017 ^a | As at 2019.12.31 |
|--|-------------------|------------------|
| Motor vehicles in running condition | | |
| <i>Central Government</i> | 50,160 | 60,326 |
| <i>Provincial Councils</i> | 14,358 | 16,335 |
| Motor vehicles not in running condition | | |
| <i>Central Government</i> | 7,723 | 3,839 |
| <i>Provincial Councils</i> | 1,580 | 1,694 |
| Grand Total | 73,821 | 82,194 |

a- Central Government: as reported as at 31.12.2017.

Provincial Councils: as reported as at 24.04.2018.

Table 2.2: Motor vehicle fleet of the Government – as at 2019.12.31

| Government Agency | | Vehicles in running condition | Vehicles not in running condition | Total |
|--|--------------------------------------|-------------------------------|-----------------------------------|---------------|
| Central Government Agencies | | 33,931 | 1,801 | 35,732 |
| a) | Ministries | 3,401 | 145 | 3,546 |
| b) | Special Spending Units | 1,286 | 32 | 1,318 |
| c) | Departments | 7,352 | 598 | 7,950 |
| d) | Foreign Diplomatic Missions | 156 | 8 | 164 |
| e) | District Secretariats | 1,245 | 149 | 1,394 |
| f) | Universities and respective Agencies | 920 | 115 | 1,035 |
| g) | Three Forces and the Police | 19,571 | 754 | 20,325 |
| Public Enterprises | | 26,395 | 2,038 | 28,433 |
| Provincial Councils and Local Governments | | 16,335 | 1,694 | 18,029 |
| a) | Central Provincial Council | 1,812 | 149 | 1,961 |
| b) | Eastern Provincial Council | 1,788 | 420 | 2,208 |
| c) | North Central Provincial Council | 873 | 56 | 929 |
| d) | North Western Provincial Council | 1,427 | 164 | 1,591 |
| e) | Northern Provincial Council | 2,141 | 394 | 2,535 |
| f) | Sabaragamuwa Provincial Council | 1,171 | 93 | 1,264 |
| g) | Southern Provincial Council | 1,795 | 168 | 1,963 |
| h) | Uva Provincial Council | 1,100 | 50 | 1,150 |
| i) | Western Provincial Council | 4,228 | 200 | 4,428 |
| Total | | 76,661 | 5,533 | 82,194 |

Table 2.3: Age analysis of the motor vehicle fleet of the Government- as at 2019.12.13

| Type of vehicle | 0-5 years | 6-10 years | More than 10 years old | Reg. year not mentioned | Total |
|--|---------------|---------------|------------------------|-------------------------|---------------|
| SUV | 396 | 1,177 | 2,748 | 763 | 5,084 |
| Motor car | 1,464 | 2,610 | 2,914 | 669 | 7,657 |
| Double cab | 1,814 | 1,993 | 3,422 | 739 | 7,968 |
| Van | 570 | 697 | 1,626 | 448 | 3,341 |
| Single cab/ Dual purpose motor vehicle | 1,572 | 1,690 | 3,301 | 264 | 6,827 |
| Buss | 813 | 1,664 | 2,290 | 3,627 | 8,394 |
| Crew cab | 50 | 9 | 94 | 4 | 157 |
| Motor lorry | 1,699 | 976 | 2,546 | 477 | 5,698 |
| Tractor | 1,464 | 1,965 | 4,045 | 1,023 | 8,497 |
| Other vehicle | 5,465 | 6,685 | 13,597 | 2,824 | 28,571 |
| Total | 15,307 | 19,466 | 36,583 | 10, 838 | 82,194 |

Assets Management Circular No.02/2021 was issued on 19th February 2021 to update the database of Government owned vehicles, for the proper management of the use of motor vehicles owned by the Central Government Agencies, Public Enterprises and Provincial Councils & Local Governments.

(B) Completing the building database:

Assets Management Circular No.02/2021 was issued on 19th February 2021 to collect information to complete the building database, for the proper management of the use of buildings owned by the Central Government Agencies, Public Enterprises and Provincial Councils & Local Governments.

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

(a) Repair and use or disposal of motor vehicles not in running condition:

Government Agencies owned large number of vehicles parked at different locations without proper maintenance could be observed. Accordingly, as reported as at 31st August 2020 by Ministries, Departments, Special Spending Units, Public Enterprises and Provincial Councils & Local Governments, information of such vehicles was submitted to the Cabinet of Ministers on 31st August 2020. Accordingly, Asset Management Circular No. 05/2020 was issued

on 02nd October 2020, instructing all the Heads of Government Agencies to take necessary actions to repair and use or disposal of such vehicles before 31st December 2020, and to submit such information to the Comptroller General's Office before 15th January 2021, to be submitted to the Cabinet of Ministers.

Table 2.4: Progress of the repair and use or disposal of vehicles not in running condition

| Government Agency | As reported as at 31 st August 2020 | | | | Progress of repair of vehicles as at 15 th December 2021 | | | | | As reported as at 31 st August 2020 | | | | Progress of disposal of vehicles as at 15 th December 2021 | | | | |
|--|--|------------|------------|--------------|---|-----------|------------|------------|-----------------------|--|------------|------------|--------------|---|-----------|------------|------------|---------------------------|
| | Vehicles to be repaired | | | | Vehicles repaired | | | | Repair cost (Rs. Mn.) | Vehicles to be disposed | | | | Vehicles disposed | | | | Disposal income (Rs. Mn.) |
| | SUV (Jeep) | Car | Double Cab | Other | SUV (Jeep) | Car | Double Cab | Other | | SUV (Jeep) | Car | Double Cab | Other | SUV (Jeep) | Car | Double Cab | Other | |
| Central Government Agencies | 375 | 136 | 347 | 1,477 | 98 | 44 | 84 | 440 | 140.4 | 289 | 373 | 216 | 1,715 | 24 | 35 | 30 | 442 | 214.4 |
| Ministries | 79 | 45 | 80 | 82 | 4 | 6 | 12 | 1 | 10.5 | 51 | 57 | 29 | 52 | 8 | 8 | 10 | 3 | 43.8 |
| Special Spending Units | 1 | 12 | 7 | 26 | 1 | 5 | 5 | 20 | 3.3 | 9 | 11 | 6 | 53 | 1 | 0 | 4 | 37 | 24.0 |
| Departments | 75 | 23 | 144 | 120 | 8 | 5 | 19 | 15 | 12.2 | 112 | 78 | 121 | 273 | 11 | 10 | 7 | 20 | 58.7 |
| Diplomatic Missions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| District Secretariats | 5 | 2 | 32 | 7 | 0 | 1 | 11 | 0 | 6.0 | 6 | 2 | 42 | 63 | 0 | 0 | 0 | 5 | 3.5 |
| Universities and other Educational Institutions | 2 | 2 | 3 | 14 | 2 | 1 | 0 | 0 | 0.6 | 3 | 9 | 1 | 33 | 0 | 0 | 0 | 0 | 0.00 |
| Three Forces and the Police | 213 | 52 | 81 | 1,228 | 83 | 26 | 37 | 404 | 107.8 | 108 | 216 | 17 | 1241 | 4 | 17 | 9 | 377 | 84.4 |
| Public Enterprises | 110 | 47 | 170 | 924 | 24 | 6 | 49 | 80 | 49.2 | 91 | 102 | 130 | 1320 | 7 | 11 | 15 | 36 | 53.1 |
| Provincial Councils and Local Governments | 24 | 21 | 66 | 376 | 2 | 1 | 2 | 14 | 4.7 | 59 | 45 | 125 | 965 | 1 | 1 | 0 | 18 | 5.3 |
| Central Provincial Council | 8 | 9 | 18 | 72 | 1 | 1 | 2 | 4 | 3.1 | 14 | 3 | 13 | 111 | 0 | 0 | 0 | 0 | 0.00 |
| Eastern Provincial Council | 0 | 0 | 1 | 3 | 0 | 0 | 0 | 2 | 0.03 | 2 | 3 | 12 | 68 | 0 | 0 | 0 | 0 | 0.00 |
| North Central Provincial Council | 2 | 1 | 4 | 34 | 0 | 0 | 0 | 0 | 0.0 | 0 | 18 | 9 | 112 | 0 | 0 | 0 | 0 | 0.00 |
| Northern Provincial Council | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0.0 | 2 | 5 | 23 | 261 | 0 | 0 | 0 | 1 | 0.5 |
| North Western Provincial Council | 1 | 2 | 0 | 24 | 0 | 0 | 0 | 4 | 0.6 | 21 | 5 | 4 | 71 | 0 | 0 | 0 | 0 | 0.00 |
| Sabaragamuwa Provincial Council | 3 | 0 | 14 | 83 | 0 | 0 | 0 | 2 | 0.09 | 2 | 0 | 16 | 36 | 0 | 0 | 0 | 0 | 0.00 |
| Southern Provincial Council | 0 | 1 | 0 | 21 | 0 | 0 | 0 | 0 | 0.0 | 5 | 3 | 15 | 109 | 0 | 1 | 0 | 8 | 4.7 |
| Uva Provincial Council | 4 | 4 | 8 | 20 | 1 | 0 | 0 | 1 | 0.63 | 3 | 0 | 8 | 33 | 0 | 0 | 0 | 0 | 0.00 |
| Western Provincial Council | 6 | 4 | 21 | 119 | 0 | 0 | 0 | 1 | 0.24 | 10 | 8 | 25 | 164 | 1 | 0 | 0 | 9 | 0.1 |
| Total | 509 | 204 | 583 | 2,777 | 124 | 51 | 135 | 534 | 194.3 | 439 | 520 | 471 | 4,000 | 32 | 47 | 45 | 496 | 272.8 |

Table 2.5: Summary of the progress of the repair and use or disposal of vehicles not in running condition

| Government Agency | As reported as at 31 st August 2020* | | Progress of repair and use or disposal of vehicles as reported as at 15 th December 2021 | | | | | |
|---|---|-------------------------|---|----|---------|----------|----|---------|
| | Vehicles to be repaired | Vehicles to be disposed | Repaired | | Balance | Disposed | | Balance |
| | | | Amount | % | | Amount | % | |
| Central Government Agencies and Public Enterprises | 3,586 | 4,236 | 825 | 23 | 2,761 | 600 | 14 | 3,636 |
| Provincial Councils and Local Governments | 1,194 | 487 | 19 | 4 | 468 | 20 | 2 | 1,174 |
| Total | 5,430 | 4,073 | 844 | 21 | 3,229 | 620 | 11 | 4,810 |

* Includes updated information

As given in Table 2.4, as reported as at 15th December 2021, Rs. 273 Mn. has been earned by disposal of 620 such vehicles and Rs. 194 Mn. has been spent to repair 844 such vehicles. Thus, having observed that the repair and use or disposal of vehicles not in running condition was not satisfactory as given in table 2.5, despite the direction given by the Cabinet of Ministers, which causes for the ruination of public properties and loss of revenue to the Government, such information was submitted to the Cabinet of Ministers by Cabinet Memorandum dated 28th December 2021. Accordingly, with the direction of Cabinet of Ministers, Assets Management Circular No. 04/2022 was issued emphasizing that, taking necessary actions immediately to complete the process of disposal of vehicles not in running condition and repair is not economical and to expedite the completion of the process of repair of vehicles not in running condition and repair is economical, and submission of such information to Comptroller General's Office before 30th April 2022 to be submitted to the Cabinet of Ministers, as well as taking necessary actions for the proper utilization of vehicles with due maintenance and avoiding careless usage and also timely disposal of vehicles as required following the respective circular instructions to prevent the ruination of public properties and loss of revenue to the Government, is an obligatory function of all the Heads of Government Agencies.

(b) Managing the procuring of government vehicles:

As per the National Budget Circular No. 05/2019 issued on 24th September 2019 restricting the procurement of vehicles except utility vehicles, assessing the requirement and economical use of existing vehicle fleet of the government, the Comptroller General's Office has recommended to National Budget Department to grant approval to procure 2,123 utility vehicles, out of total requests received for purchasing of 2,142 utility vehicles during the year 2021.

(c) Resolving ownership issues of government vehicles:

The Comptroller General's Office identified that considerable number of vehicles which are used by some Government Agencies do not have the legal right of such vehicles and the legal possession is owned by another Government Agency. Therefore, Asset Management Circular No. 02/2017 issued on 21st December 2017 and Asset Management Circular No. 03/2018 issued on 10th October 2018, on resolving registered ownership issues of motor vehicles. As per the request

made during the year 2021, the Comptroller General's Office has resolved registered ownership issues of 30 vehicles.

(d) Guideline for valuation of Non-Financial Assets of the Government:

Neither the Financial Regulations of the government issued in 1992 nor circulars issued by the General Treasury has provided instructions on valuation of non-financial assets of the government. Hence, given the necessity for having a policy for valuation of Non-Financial Assets for proper recording and reporting of such assets for the use of Non-Financial Assets management of the Government, policy for valuation of Non-Financial Assets of the Government has been formulated issuing the Assets Management Circular No.04/2018 on 31st December 2018 providing the guideline for valuation of non-financial assets of the Government and the Assets Management Circular No. 02/2019 on 04th June 2019 and Assets Management Circular No. 05/2021 on 09th December 2021.

2.3 Revenue from sales of Non- Financial Assets:

As per the Fiscal Policy Circular No.01/2015(xii) dated 22nd March 2018, with effect from 01st January 2018, the Comptroller General has been assigned the function of Revenue Accounting Officer in respect of Sales of Non- Financial Assets of the Central Government Agencies. Accordingly, as given in Table 2.6, revenue collected from sales of Non- Financial Assets in 2021 is Rs. 188.4 million.

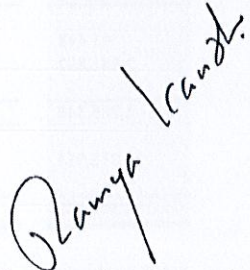
Table 2.6: Sales of Capital Assets Revenue (Rs.Mn.)

| Description | 2019 | 2020 | 2021 |
|-----------------------|----------------|--------------|--------------|
| Sales of Vehicles | 188.4 | 201.0 | 128.3 |
| Sales of Other Assets | 2,685.7 | 56.0 | 60.1 |
| Total | 2,874.1 | 257.0 | 188.4 |

For this purpose, Asset Management Circular No. 01/2020 issued on 18th June 2020 instructing to prepare revenue estimates for the year 2021. Asset Management Circular No. 03/2021 issued on 03rd June 2021 instructing to prepare revenue estimates for the year 2022 and collecting revised revenue estimates for the year 2021. Further, Asset Management Circular 04/2021 issued on 03rd June 2021 to collect information of areas of revenue as at 30th June 2021 and Asset Management Circular 06/2021 issued on 13rd December 2021 to collect information of arrears of revenue as at 31st December 2021.

2.4. Challenges and future objectives

- I. Comptroller General's Office is making every efforts to establish a comprehensive central online database and asset management system for government owned all Non - Financial Assets such as vehicles, buildings, lands, structures, plant & machinery and office equipment's and furniture.
- II. Integrated Treasury Management System (ITMIS) includes an asset module to record Non - Financial Asset of Central Government Agencies, but it does not include recording of those information of Public Enterprises and Provincial Councils & Local Governments. Therefore, it is required to develop a software system to record Non - Financial Asset of Public Enterprises and Provincial Councils & Local Governments and thus Comptroller General's Office had discussions in this regard with the ITMIS Project also.
- III. The value of the Government assets has not been accurately recorded in the government accounts due to non-availability of value of the all the Non- Financial Assets of the Government. This situation has given rise to complicated public accountability issues with regard to the Government assets. Neither the Financial Regulations nor the circulars issued by the General Treasury had provided instructions for valuation of these assets. Hence, Comptroller General's Office has issued Asset Management Circular No. 04/2018, Asset Management Circular No. 02/2019 and Asset Management Circular No. 05/2021, formulating the policy for valuation of these assets. Further, it is required to supervise and accelerate the valuation process of the Non - Financial Assets and to create an assets management database with valuation.
- IV. Non-compliance by the Government Agencies for circulars issued by the Comptroller General's Office and prevailing obstacles to establish a central online database and an assets management system for Non-Financial Assets of the Government, have been identified as main challenges.


Comptroller General

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2020

3.1 Statement of Financial Performance

ACA -F

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

| Budget 2021 | | Note | Actual | Restated | |
|-------------|--|------|--------------------|--------------------|-------------|
| Rs. | | | 2021 Rs. | 2020 Rs. | |
| - | Revenue Receipts | | 188,384,750 | 256,998,608 | |
| - | Income Tax | 1 | - | - | |
| - | Taxes on Domestic Goods & Services | 2 | - | - | } ACA-1 |
| - | Taxes on International Trade | 3 | - | - | |
| - | Non Tax Revenue & Others | 4 | 188,384,750 | 256,998,608 | |
| - | Total Revenue Receipts (A) | | 188,384,750 | 256,998,608 | |
| - | Non Revenue Receipts | | - | - | |
| - | Treasury Imprests | | 25,395,000 | 29,483,000 | ACA-3 |
| - | Deposits | | 43,448 | 11,670 | ACA-4 |
| - | Advance Accounts | | 3,088,706 | 2,164,817.00 | ACA-5 |
| - | Other Main Ledger Receipts | | - | - | |
| - | Total Non Revenue Receipts (B) | | 28,527,154 | 31,659,487 | |
| - | Total Revenue Receipts & Non Revenue Receipts C = (A)+(B) | | 216,911,904 | 288,658,095 | |
| - | Remittance to the Treasury (D) | | 501,703 | 29,983 | |
| - | Net Revenue Receipts & Non Revenue Receipts E = (C)-(D) | | 216,410,201 | 288,628,112 | |
| - | Less: Expenditure | | | | |
| - | Recurrent Expenditure | | | | |
| 32,200,000 | Wages, Salaries & Other Employment Benefits | 5 | 19,523,614 | 23,158,376 | } ACA-2(ii) |
| 10,075,000 | Other Goods & Services | 6 | 5,540,338 | 6,561,912 | |
| 700,000 | Subsidies, Grants and Transfers | 7 | 282,740 | 540,930 | |
| - | Interest Payments | 8 | - | - | |
| - | Other Recurrent Expenditure | 9 | - | - | |
| 42,975,000 | Total Recurrent Expenditure (F) | | 25,346,692 | 30,261,218 | |
| - | Capital Expenditure | | | | |
| 200,000 | Rehabilitation & Improvement of Capital Assets | 10 | - | - | } ACA-2(ii) |
| 800,000 | Acquisition of Capital Assets | 11 | 112,881 | 233,250 | |
| - | Capital Transfers | 12 | - | - | |
| - | Acquisition of Financial Assets | 13 | - | - | |
| 1,000,000 | Capacity Building | 14 | 71,000 | 110,000 | |
| - | Other Capital Expenditure | 15 | - | - | |
| 2,000,000 | Total Capital Expenditure (G) | | 183,881 | 343,250 | |
| - | Deposit Payments | | 43,448 | 11,670 | ACA-4 |
| - | Advance Payments | | 2,241,892 | 1,957,777 | ACA-5 |
| - | Other Main Ledger Payments | | - | - | |
| - | Total Main Ledger Expenditure (H) | | 2,285,340 | 1,969,447 | |
| - | Total Expenditure I = (F+G+H) | | 27,815,913 | 32,573,915 | |
| 44,975,000 | Balance as at 31st December J = (E-I) | | 188,594,288 | 256,054,197 | |
| - | Balance as per the Imprest Reconciliation Statement | | 188,594,288 | 256,054,197 | ACA-7 |
| - | Imprest Balance as at 31st December | | - | - | ACA-3 |
| - | | | 188,594,288 | 256,054,197 | |

3.2 Statement of Financial Position

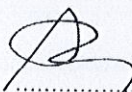
ACA-P

Statement of Financial Position As at 31st December 2021

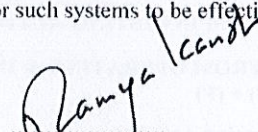
| | Note | Actual | |
|-------------------------------------|------------|-------------------|-------------------|
| | | 2021 Rs | 2020 Rs |
| <u>Non Financial Assets</u> | | | |
| Property, Plant & Equipment | ACA-6 | 12,114,708 | 11,983,577 |
| <u>Financial Assets</u> | | | |
| Advance Accounts | ACA-5/5(a) | 5,141,094 | 5,987,908 |
| Cash & Cash Equivalents | ACA-3 | - | - |
| Total Assets | | 17,255,802 | 17,971,485 |
| <u>Net Assets / Equity</u> | | | |
| Net Worth to Treasury | | 5,141,094 | 5,987,908 |
| Property, Plant & Equipment Reserve | | 12,114,708 | 11,983,577 |
| Rent and Work Advance Reserve | ACA-5(b) | | |
| <u>Current Liabilities</u> | | | |
| Deposits Accounts | ACA-4 | - | - |
| Unsettled Imprest Balance | ACA-3 | - | - |
| Total Liabilities | | 17,255,802 | 17,971,485 |

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 44 and Notes to accounts presented in pages from 45 to 49 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

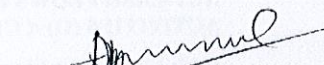
We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively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


.....
Chief Accounting Officer
Name :
Designation :
Date : 2022.02.24

V.P.K. Anusha Palpita
Secretary
Ministry of Economic Policies
& Plan Implementation


.....
Accounting Officer
Name :
Designation :
Date : 2022.02.22

K. A. Ramya Kanth
Comptroller General
Comptroller General's Office
Ministry of Finance
Colombo - 01


.....
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name : D. M. WEERASEKERA
Date : 2022/02/22

D.M. Weerasekera
Director
Comptroller General's Office
Ministry of Finance
Colombo - 01.

3.3. Statement of Cash Flows

ACA-C

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

| | Actual | |
|--|-------------------|-------------------------|
| | 2021 Rs. | Restated 2020 Rs. |
| Cash Flows from Operating Activities | | |
| Total Tax Receipts | - | - |
| Fees, Fines, Penalties and Licenses | - | - |
| Profit | - | - |
| Non Revenue Receipts | - | 2,020 |
| Revenue Collected on behalf of Other Revenue Heads | 1,260,096 | 1,492,449 |
| Imprest Received | 25,395,000 | 29,483,000 |
| Recoveries from Advance | 1,616,272 | 1,770,203 |
| Deposit Received | 43,448 | 11,670 |
| Total Cash generated from Operations (A) | 28,314,816 | 32,759,342 |
| Less - Cash disbursed for: | | |
| Personal Emoluments & Operating Payments | 25,061,152 | 29,708,388 |
| Subsidies & Transfer Payments | 282,740 | 540,930 |
| Expenditure incurred on behalf of Other Heads | - | 167,344 |
| Imprest Settlement to Treasury | 501,703 | 29,983 |
| Advance Payments | 2,241,892 | 1,957,777 |
| Deposit Payments | 43,448 | 11,670 |
| Total Cash disbursed for Operations (B) | 28,130,935 | 32,416,092 |
| NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B) | 183,881 | 343,250 |
| Cash Flows from Investing Activities | | |
| Interest | - | - |
| Dividends | - | - |
| Divestiture Proceeds & Sale of Physical Assets | - | - |
| Recoveries from On Lending | - | - |
| Total Cash generated from Investing Activities (D) | - | - |
| Less - Cash disbursed for: | | |
| Purchase or Construction of Physical Assets & Acquisition of Other Investment | 183,881 | 343,250 |
| Total Cash disbursed for Investing Activities (E) | 183,881 | 343,250 |
| NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E) | (183,881) | (343,250) |
| NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F) | - | - |
| Cash Flows from Financing Activities | | |
| Local Borrowings | - | - |
| Foreign Borrowings | - | - |
| Grants Received | - | - |
| Total Cash generated from Financing Activities (H) | - | - |
| Less - Cash disbursed for: | | |
| Repayment of Local Borrowings | - | - |
| Repayment of Foreign Borrowings | - | - |
| Total Cash disbursed for Financing Activities (I) | - | - |
| NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I) | - | - |
| Net Movement in Cash (K) = (G) + (J) | - | - |
| Opening Cash Balance as at 01st January | - | - |
| Closing Cash Balance as at 31st December | - | - |

3.4 Notes to the Financial Statements

Non.

3.5 Performance of the Revenue Collection

Rs.

| Revenue Code | Description of the Revenue Code | Revenue Estimate | | Revenue Collected | |
|--------------|---|------------------|-------------|-------------------|----------------------------------|
| | | Original | Final | Amount | As a % of final revenue estimate |
| 2006.02.01 | Sales of Non-Financial Assets – Vehicles ^(a) | 300,000,000 | 300,000,000 | 128,315,837 | 57% |
| 2006.02.02 | Sales of Capital Assets – Other ^(b) | 100,000,000 | 100,000,000 | 60,068,913 | 40% |

Note:

- (a) Original estimate given by the Comptroller General's Office was Rs. 254 Mn. and due the impact of COVID 19 pandemic, revised revenue estimate was estimated as Rs. 150 Mn. on 2021.11.30.
- (b) Original estimate given by the Comptroller General's Office was Rs. 76 Mn. and due the impact of COVID 19 pandemic revised revenue estimate was estimated as Rs. 70 Mn. on 2021.11.30.

3.6 Performance of the Utilization of Allocations

Rs.

| Type of Allocation | Allocation | | Actual Expenditure | Allocation Utilization as a % of Final Allocation |
|--------------------|------------|------------|--------------------|---|
| | Original | Final | | |
| Recurrent | 42,975,000 | 42,975,000 | 25,346,692 | 59% |
| Capital | 2,000,000 | 2,000,000 | 183,881 | 9% |

Note: Curtailing the expenditure as per the Cabinet Decision dated 2021.08.30 on Government expenditure management, it was informed that Rs. 18,464,000 was curtailed from the above allocations.

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

000' Rs.

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

3.8 Performance of the Reporting of Non - Financial Assets

000' Rs.

| Assets Code | Code Description | Balance as per Board of Survey Report as at 31.12.2021 | 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 | 12,115 | 12,115 | --- | --- |
| 9153 | Land | --- | --- | --- | --- |
| 9154 | Intangible Assets | --- | --- | --- | --- |
| 9155 | Biological Assets | --- | --- | --- | --- |
| 9160 | Work in Progress | --- | --- | --- | --- |
| 9180 | Lease Assets | --- | --- | --- | --- |

3.9 Auditor General's Report : Annexed

Annex 04 - Performance Indicators

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

| Actual output as a percentage (%) of the expected output | Specific Indicators | |
|--|---------------------|--|
| | 2012-13 | 2013-14 |
| | | <p>Creation of the central online database for Non-Financial Assets management of the Government</p> <p>Research and carrying out of studies on Non-Financial Assets for Non-Financial Assets of the Government</p> <p>Enhance the legal ownership of the Non-Financial Assets</p> <p>Agencies</p> <p>Management of ethnic land of the Government</p> <p>Creation of Non-Financial Asset database of the Government with valuations</p> <p>Revenue collection from sale of Non-Financial Assets of Central Government Agencies</p> <p>Policy formulation for the Non-Financial Asset management of the Government</p> <p>Central Administration & Financial Management</p> |

Chapter 04 – Performance indicators

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

| Specific Indicators | Actual output as a percentage (%) of the expected output | | |
|---|--|-------------|-------------|
| | 100%- 90% | 75%- 89% | 50%- 74% |
| Creation of the central online databases for Non - Financial Assets management of the Government. | | | √ |
| Recording and reporting of information in Central Assets Registry for Non- Financial Assets of the Government | | √ | |
| Ensure the legal ownership of the vehicles used by Government Agencies | √ | | |
| Management of vehicle fleet of the Government | √ | | |
| Creation of Non-Financial Asset database of the Government with valuations | | | √ |
| Revenue collection from sale of Non-Financial Assets of Central Government Agencies | √ | | |
| Policy formulation for the Non - Financial Assets management of the Government | | | √ |
| General Administration & Financial Management | √ | | |

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

5.1 Identified respective Sustainable Development Goals

| Goal | Targets | Indicators of the achievement | Progress of the Achievement to date | | |
|--|--|---|-------------------------------------|-----------|------------|
| | | | 0% - 49% | 50% - 74% | 75% - 100% |
| Goal 6. Ensure availability and sustainable management of water and sanitation for all. | <p>6.5.By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate.</p> <p>6.6.By 2030, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.</p> | <p>6.5.1. Degree of integrated water resources management.</p> <p>6.5.2. Proportion of transboundary basin area with an operational arrangement for water cooperation.</p> <p>6.6.1. Change in the extent of water-related ecosystems over time.</p> | Please refer 5.2 | | |
| Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all. | 7.2. By 2030, increase substantially the share of renewable energy in the global energy mix. | 7.2.1. Renewable energy share in the total final energy consumption. | Please refer 5.2 | | |
| Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. | 8.1. Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries. | 8.1.1. Annual growth rate of real GDP per capita. | Please refer 5.2 | | |
| Goal 11. Make cities and | 11.3. By 2030, enhance and | 11.3.1 Ratio of land consumption rate | Please refer 5.2 | | |

| | | | |
|---|--|---|------------------|
| human settlements inclusive, safe, resilient and sustainable. | sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries. | to population growth rate. | |
| Goal 12. Ensure sustainable consumption and production patterns. | 12.7. Promote public procurement practices that are sustainable, in accordance with national policies and priorities. | 12.7.1. Number of countries implementing sustainable public procurement policies and action plans. | Please refer 5.2 |
| Goal 13. Take urgent action to combat climate change and its impacts | 13.2. Integrate climate change measures into national policies, strategies and planning. | 13.2.1. Number of countries that have communicated the establishment or operationalization of an integrated policy/strategy/plan which increases their ability to adapt to the adverse impacts of climate change, and foster climate resilience and low greenhouse gas emissions development in a manner that does not threaten food production. | Please refer 5.2 |
| Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land | 15.1. By 2030, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements. | 15.1.1. Forest area as a proportion of total land area. | Please refer 5.2 |

| | | | |
|---|---|--|---|
| degradation and halt biodiversity loss. | 15.2. By 2030, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally. | 15.2.1. Progress towards sustainable forest management. | |
| Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development. | 17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection. | 17.1.1. Total government revenue as a proportion of GDP, by source. | Actual revenue from sale proceeds of Non- Financial Assets as a percentage of estimated revenue is 57% (Rs. 188.4 Mn.) which contribute to 0.12 % of total Non-Tax revenue of the Government. |

5.2 Success and challenges in achieving the Sustainable Development

Goals

The Sustainable Development Goals (SDGs) introduced by the United Nations, targeting the economical as well as social developments, are required to be achieved by all the Government Agencies in Sri Lanka.

Scope of the Comptroller General's Office is not directly focused to the SDGs. However, the Comptroller General's Office can comply with assisting to achieve the objectives of the SDGs through efficient management of the Non - Financial Assets ensuring the productive use of these assets. Accordingly, the Comptroller General's Office contribute for achieving SDGs in Sri Lanka as identified in 5.1 above, by maintaining a central database for all Non - Financial Assets owned by the Government, formulating and implementing the assets management policies and functioning as the Revenue Accounting Officer for sale proceeds from Non-Financial Assets owned by the Central Government Agencies.

Noncompliance by the Government Agencies for circulars issued by the Comptroller General's Office and prevailing obstacles to establish the central online database and asset management system, have been identified as challenges.

Chapter 06 - Human Resource Profile

06.1 Cadre Management

| | Approved Cadre | Existing Cadre | Vacancies / (Excess)** |
|-----------|----------------|----------------|------------------------|
| Senior | 10 | 07 | 03 |
| Territory | 02 | 01 | 01 |
| Secondary | 18 | 15 | 03 |
| Primary | 07 | 07 | - |

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

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

06.3 Human Resource Development

| Name of the Program | No. of staff trained | Duration of the program | Total Investment (Rs'000) | | Nature of the Program (Abroad/ Local) | Output / Knowledge Gained* |
|---|----------------------|---------------------------|---------------------------|---------|---------------------------------------|--|
| | | | Local | Foreign | | |
| Human Resource Development Scholarship Programme (JDS) in Sri Lanka 2019 (for AY 2020-2022) Master Degree Programme | 01 | 02 Years | - | - | Abroad | Not Yet Completed |
| Certificate in Human Resource Management | 01 | 05 Days | 10,000.00 | - | Local | Basic knowledge in Human Resource Management |
| Diploma in Office Management Course No.D102 | 01 | 01 Year | Paid in 2020 | - | Local | knowledge in Office Management |
| Training program in Tamil language | 5 | 150 Hours | 45,000.00 | - | Local | Speaking and writing knowledge in Tamil language |
| Capacity Development Program for SLAS Class I Officers | 1 | 28 Days | - | - | Local | Knowledge in Capacity Development |
| E - Payroll | 4 | 01 Day (for one trainee) | - | - | Local | Knowledge in preparing salaries under new "E-Payroll" system |
| Training Programme on preparing financial statements for year 2021 | 02 | 01 Days | - | - | Local | For instructions to prepare financial statements for year 2021 |

Chapter 07– Compliance Report

| No. | Applicable Requirement | Compliance Status (Complied/Not Complied) | Brief explanation for Non Compliance | Corrective actions proposed to avoid non-compliance in future |
|----------|---|--|--------------------------------------|---|
| 1 | The following Financial statements/accounts have been submitted on due date | | | |
| 1.1 | Annual financial statements | Complied | | |
| 1.2 | Advance to public officers account | Complied | | |
| 1.3 | Trading and Manufacturing Advance Accounts (Commercial Advance Accounts) | Not Relevant | | |
| 1.4 | Stores Advance Accounts | Not Relevant | | |
| 1.5 | Special Advance Accounts | Not Relevant | | |
| 1.6 | Others | Not Relevant | | |
| 2 | Maintenance of books and registers (FR445)/ | | | |
| 2.1 | Fixed assets register has been maintained and update in terms of State Accounts Circular 267/2018 | Complied | | |
| 2.2 | Personal emoluments register/ Personal emoluments cards has been maintained and update | Complied | | |
| 2.3 | Register of Audit queries has been maintained and update | Complied | | |
| 2.4 | Register of Internal Audit reports has been maintained and update | Complied | | |
| 2.5 | All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date | Complied | | |
| 2.6 | Register for cheques and money orders has been maintained and update | Complied | | |
| 2.7 | Inventory register has been maintained and update | Complied | | |
| 2.8 | Stocks Register has been maintained and update | Complied | | |

| | | | | |
|----------|---|----------|--|--|
| 2.9 | Register of Losses has been maintained and update | Complied | | |
| 2.10 | Commitment Register has been maintained and update | Complied | | |
| 2.11 | Register of Counterfoil Books (GA – N20) has been maintained and update | Complied | | |
| 3 | Delegation of functions for financial control (FR 135) | | | |
| 3.1 | The financial authority has been delegated within the institute | Complied | | |
| 3.2 | The delegation of financial authority has been communicated within the Institute | Complied | | |
| 3.3 | The authority has been delegated in such manner so as to pass each transaction through two or more officers | Complied | | |
| 3.4 | The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package | Complied | | |
| 4 | Preparation of Annual Plans | | | |
| 4.1 | The annual action plan has been prepared | Complied | | |
| 4.2 | The annual procurement plan has been prepared | Complied | | |
| 4.3 | The annual Internal Audit plan has been prepared | Complied | | |
| 4.4 | The annual estimate has been prepared and submitted to the NBD on due date | Complied | | |
| 4.5 | The annual cash flow has been submitted to the Treasury Operations Department on time | Complied | | |
| 5 | Audit queries | | | |
| 5.1 | All the audit queries has been replied within the specified time by the Auditor General | Complied | | |
| 6 | Internal Audit | | | |
| 6.1 | The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019 | Complied | | |

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

| | | | | |
|-----------|--|--------------|--|--|
| 9.2 | The condemned vehicles had been disposed of within a period of less than 6 months after condemning | Not Relevant | | |
| 9.3 | The vehicle logbooks had been maintained and updated | 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 | Not Relevant | | |
| 10 | Management of Bank Accounts | | | |
| 10.1 | The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date | Complied | | |
| 10.2 | The dormant accounts that had existed in the year under review or since previous years settled | Not Relevant | | |
| 10.3 | The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month | Complied | | |
| 11 | Utilization of Provisions | | | |
| 11.1 | The provisions allocated had been spent without exceeding the limit | Complied | | |
| 11.2 | The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1) | Complied | | |
| 12 | Advances to Public Officers Account | | | |
| 12.1 | The limits had been complied with | Complied | | |
| 12.2 | A time analysis had been carried out on the loans in arrears | Complied | | |
| 12.3 | The loan balances in arrears for over one year had been settled | Complied | | |

| | | | |
|-----------|--|--------------|--|
| 13 | General Deposit Account | | |
| 13.1 | The action had been taken as per F.R.571 in relation to disposal of lapsed deposits | Not Relevant | |
| 13.2 | The control register for general deposits had been updated and maintained | Complied | |
| 14 | Imprest Account | | |
| 14.1 | The balance in the cash book at the end of the year under review remitted to TOD | Complied | |
| 14.2 | The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task | Complied | |
| 14.3 | The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371 | Complied | |
| 14.4 | The balance of the imprest account had been reconciled with the Treasury books monthly | Complied | |
| 15 | Revenue Account | | |
| 15.1 | The refunds from the revenue had been made in terms of the regulations | Not Relevant | |
| 15.2 | The revenue collection had been directly credited to the revenue account without credited to the deposit account | Complied | |
| 15.3 | Returns of arrears of revenue forward to the Auditor General in terms of FR 176 | Not Relevant | |
| 16 | Human Resource Management | | |
| 16.1 | The staff had been paid within the approved cadre | Complied | |
| 16.2 | All members of the staff have been issued a duty list in writing | Complied | |
| 16.3 | All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017 | Complied | |
| 17 | Provision of information to the public | | |
| 17.1 | An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation | Complied | |

| | | | | |
|-----------|--|----------|--|--|
| 17.2 | Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures | Complied | | |
| 17.3 | Bi- annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act | Complied | | |
| 18 | Implementing citizens charter | | | |
| 18.1 | A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management | Complied | | |
| 18.2 | A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular | Complied | | |
| 19 | Preparation of the Human Resource Plan | | | |
| 19.1 | A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018. | Complied | | |
| 19.2 | A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan | Complied | | |
| 19.3 | Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular | Complied | | |
| 19.4 | A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular | Complied | | |
| 20 | Responses Audit Paras | | | |
| 20.1 | The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified | Complied | | |



අරමුදාල

ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

TPD/B/CGO/2/21/48

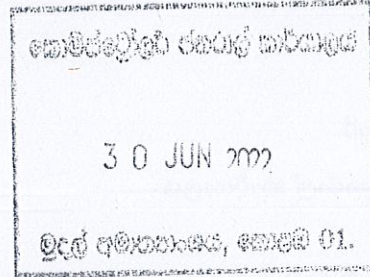
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Your No.

දිනය
திகதி
Date

2022 ජූනි 30 දින

කොමිෂන්වලට ජනරාල්

කොමිෂන්වලට ජනරාල් කාර්යාලය



ශීර්ෂය 333 - කොමිෂන්වලට ජනරාල් කාර්යාලයේ 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

යටෝක්ත වාර්තාව සහ විගණන මූල්‍ය ප්‍රකාශන මේ සමඟ එවමි.

ඩී.ඒ.ඒ. වනිගසේකර

ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති

විගණකාධිපති වෙනුවට

පිටපත : (1) අධ්‍යක්ෂ ජනරාල්, රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව

(2021 නොවැම්බර් 26 දිනැති 2021/03 දරන රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 9.2 ඡේදය ප්‍රකාරව විගණනය කරන ලද මූල්‍ය ප්‍රකාශනවල මුල් පිටපත හා උක්ත වාර්තාවේ පිටපතක් මේ සමඟ එවා ඇත)

(2) ලේකම්, මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය (කා.දැ.ස)





ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

TPD/B/CGO/2/21/48

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2022 ජූනි 30 දින

ගණන්දීමේ නිලධාරී

කොමිෂ්නර් ජනරාල් කාර්යාලය

ශීර්ෂය 333 - කොමිෂ්නර් ජනරාල් කාර්යාලයේ 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 333 - කොමිෂ්නර් ජනරාල් කාර්යාලයේ 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 කොමිෂ්නර් ජනරාල් කාර්යාලයේ 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.

කොමිෂ්නර් ජනරාල් කාර්යාලයේ මූල්‍ය ප්‍රකාශනවලින් 2021 දෙසැම්බර් 31 දිනට කොමිෂ්නර් ජනරාල් කාර්යාලයේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය



කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

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

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් 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 කාර්යාලය 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 කාර්යාලයේ 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 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 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 ප්‍රකාශනයන් ඇතිවීමේ අවදානම් 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, වේතනාන්විත මහභරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ 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.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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



2. මූල්‍ය සමාලෝචනය

01. ආදායම් කළමනාකරණය
සමාලෝචිත වර්ෂයේ ආදායම් සංකේත අංක 2006.02.00 (ප්‍රාග්ධන වත්කම් විකිණීම)
සඳහා ඇස්තමේන්තු ආදායම රු. 400,000,000 ක් වුවද, තත්‍ය ආදායම්
රු.188,384,750 ක් වී තිබුණි. ඒ අනුව රු. 211,615,250 ක් හෙවත් සියයට 53 ක
විචල්‍යතාවක් නිරීක්ෂණය විය.

02. වියදම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) ප්‍රතිපාදන නිෂ්ඵල වීම

වැය විෂයයන් 04 ක් සඳහා එකතුව රු. 2,100,000 ක ශුද්ධ ප්‍රතිපාදනයක් සලසා
තිබුණත්, සමාලෝචිත වර්ෂයේදී එම ප්‍රතිපාදනවලින් කිසිදු උපයෝජනයක්
නොකිරීම නිසා මුළු ප්‍රතිපාදනයම ඉතිරි වී තිබුණි.

(ආ) අධි ප්‍රතිපාදන සැලසීම

වැය විෂයයන් 13 ක් සඳහා එකතුව රු. 40,300,000 ක අධි ප්‍රතිපාදනයක් සලසා
තිබුණු අතර, ඉන් එකතුව රු. 23,079,363 ක් උපයෝජනය කර තිබුණි. ඒ අනුව,
රු. 17,220,637 ක ප්‍රතිපාදන ඉතිරි වී තිබුණි. එම ඉතිරිය එක් එක් වැය විෂයන්
සඳහා සලසා තිබුණු ප්‍රතිපාදනයෙන් සියයට 24 ක සිට සියයට 96 ක් දක්වා
පරාසයක ප්‍රමාණයකින් ප්‍රතිපාදන ඉතිරි කර තිබුණි.

3. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

වාර්ෂික කාර්යසාධන වාර්තාව අනුව වාර්ෂික ක්‍රියාකාරී සැලසුමේ දක්වා ඇති පහත කාර්යයන්වල
අපේක්ෂිත අරමුණු සියයට සියයක් ඉටුකරගැනීමට නොහැකි වී තිබුණි. අදාළ කාර්යයන්වල
කාර්යසාධනයේ ප්‍රගතිය ප්‍රතිශතයක් ලෙස දක්වා ඇත.



කාර්යය

කාර්යය ඉටුවීමේ ප්‍රතිශතය

රජයට අයත් සියලුම මූල්‍ය නොවන වත්කම් වාර්තා කිරීම සඳහා මධ්‍යගත දත්ත පද්ධතියක් ඇති කිරීමට නව මෘදුකාංගයක් ආරම්භ කිරීම

50-74

රජයට අයත් සියලුම මූල්‍ය නොවන වත්කම් සඳහා දත්ත පද්ධතියක් සකස් කිරීම

75-89

4. මානව සම්පත් කළමනාකරණය

2021 දෙසැම්බර් 31 දිනට කාර්යාලයේ කාර්ය මණ්ඩල පුරප්පාඩු 15 ක් පැවති අතර, ඉන් 08 ක් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු විය.

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