

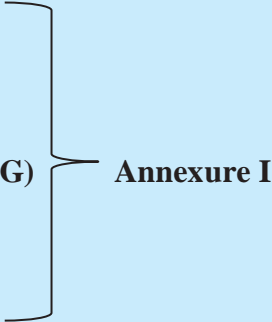
**Chapter 03 - Overall Financial Performance for the Year**

**Chapter 04 – Performance indicators**

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

**Chapter 06 - Human Resource Profile**

**Chapter 07– Compliance Report**



Chapter 03 - Overall Financial Performance for the Year ended 31<sup>st</sup> December 2019

## 3.1 Statement of Financial Performance

ACA -F

**Statement of Financial Performance**  
for the period ended 31<sup>st</sup> December 2019

Rs.

Budget (Current Year)		Note	Actual		
			Current Year	Previous Year	
-	<b>Revenue Receipts</b>		-	-	
-	Income Tax	1	-	-	} ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	1206	-	
-	<b>Total Revenue Receipts (A)</b>		1206	-	
-	<b>Non Revenue Receipts</b>		-	-	
-	Treasury Imprests		28,725,000	26,630,540	ACA-3
-	Deposits		-	-	ACA-4
-	Advance Accounts		830,934	-	ACA-5/5(a)
-	Other Receipts		730,863	-	
-	<b>Total Non Revenue Receipts (B)</b>		<b>30,286,797</b>	26,630,540	
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>30,288,003</b>	26,630,540	
	<b>Less: Expenditure</b>				
-	<b>Recurrent Expenditure</b>		-	-	
10,880,000	Wages, Salaries & Other Employment Benefits	5	13,810,834	10,783,897	} ACA-2(ii)
13,885,000	Other Goods & Services	6	13,576,693	12,601,062	
500,000	Subsidies, Grants and Transfers	7	578,556	483,907	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
25,265,000	<b>Total Recurrent Expenditure (D)</b>		<b>27,966,083</b>	23,868,866	

	<b>Capital Expenditure</b>			
600,000	Rehabilitation & Improvement of Capital Assets	10	-	-
	Acquisition of Capital Assets	11	30,850	1,161,720
-	Capital Transfers	12	-	-
-	Acquisition of Financial Assets	13	-	-
50,000	Capacity Building	14	616,425	2,362
-	Other Capital Expenditure	15	-	-
<b>650,000</b>	<b>Total Capital Expenditure (E)</b>		<b>647,275</b>	<b>1,164,082</b>
	<b>Main Ledger Expenditure (F)</b>		<b>1,599,249</b>	<b>1,499,520</b>
	Deposit Payments Advance		-	-
	Payments		1,599,249	1,499,520
	<b>Total Expenditure G = (D+E+F)</b>		<b>30,212,607</b>	<b>26,532,468</b>
<b>25,915,000</b>	<b>Imprest Balance as at 31<sup>st</sup> December..... H = (C-G)</b>		<b>75,396</b>	<b>98,072</b>

ACA-2(ii)

ACA-4

ACA-5/5(a)

### 3.3 Statement of Financial Position

ACA-P

#### Statement of Financial Position

As at 31<sup>st</sup> December- 2019

	Note	Actual	
		Current Year	Previous Year
		Rs	Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	10,495,495	10,464,645
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	3,512,618	2,241,050
Cash & Cash Equivalents	ACA-3	57,528	98,072
<b>Total Assets</b>		<b>14,065,641</b>	<b>12,803,767</b>

## Net Assets / Equity

Net Worth to Treasury		10,495,495	10,464,655
Property, Plant & Equipment Reserve		-	-
Rent and Work Advance Reserve	ACA-5(b)	3,512,618	2,241,050
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	57,528	98,072
<b>Total Liabilities</b>		<b>14,065,641</b>	<b>12,803,767</b>

Detail Accounting Statements in above ACA format Nos. 1 to 6 presented in pages from ..... to ..... and Notes to accounts presented in pages from ..... to ..... form and integral parts 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 to be in agreement.

  
 Chief Accounting Officer  
**K.T. Chitrasiri**  
 Name : Parliamentary Commissioner  
 for Administration (Ombudsman)  
 Designation : No. 14, First Floor, R.A.D Mel Mawatha  
 Colombo 04.  
 Date : 09.07.2020

  
 Chief Financial Officer/ Chief Accountant/  
 Director (Finance)/ Commissioner  
 (Finance) **H.P.A. PATHIRANA**  
 Administrative Officer  
 Office of the Parliamentary  
 Commissioner for Administration  
 First Floor, No. 14, R.A.D. Mel Mawatha  
 Colombo 04.  
 Date : 09.07.2020

### 3.4 Statement of Cash Flows

ACA-C

#### Statement of Cash Flows for the Period ended 31<sup>st</sup> December-2019

	Actual	
	Current Year Rs.	Previous Year Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	1,561,797	-
Non Revenue Receipts		
Revenue collected for the other Heads		
Imprest received	28,725,000	26,630,540
<b>Total Cash generated from Operations (a)</b>	<b>30,286,797</b>	<b>26,630,540</b>

**Less - Cash disbursed for:**

Personal Emoluments & Operating Payments	27,387,527	23,384,959
Subsidies & Transfer Payments	578,556	483,907
Finance Costs - Imprest Settlement to Treasury	57,528	98,072

**Total Cash disbursed for Operations (b)** **28,023,611** **23,966,938**

**NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)**

**2,263,186** **2,663,602**

**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	2,263,186	2,663,602
Advance Payments	-	-

**Total Cash disbursed for Investing Activities (e)** **2,263,186** **2,663,602**

**NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)**

**-** **-**

**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	-	-
Change in Deposit Accounts and Other Liabilities	-	-

**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 01<sup>st</sup> January**

**Closing Cash Balance as at 31st December**

-	-
-	-
-	-
<b>57,528</b>	<b>98,072</b>

**3.5 Notes to the Financial Statements**

**3.6 Performance of the Revenue Collection**

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
2003.02.99	Miscellaneous Receipts	-	-	1206	-

**3.7 Performance of the Utilization of Allocation**

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
<b>Recurrent</b>	25,265	28,470	27,966	98.2%
<b>Capital</b>	650	1,100	647	58.8%

**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**

Rs. ,000

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

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

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Buildings and Structures	-			
9152	Machinery and Equipment	-	10,495		
9153	Lands	-			
9154	Intangible Assets	-			
9155	Biological Assets	-			
9160	Work in Progress	-			
9180	Lease Assets	-			

**3.10 Auditor General's Report\*\***

\*\* The final audit report issued by the Auditor General to be scanned and placed here while submitting to the Parliament.

## 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%

Performance indicator of the institution has not been prepared for the year 2019.

## 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%

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

\*Action cannot be taken to achieve Sustainable Development Goals in accordance with the role of the institution.

### For Chapter 04 and 05

## Chapter 06 - Human Resource Profile

### 06.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	01	01	-
Tertiary	04	03	01
Secondary	17	15	02
Primary	10	06	04



**06.2 \*\*Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.**

The existing staff has to face difficulties due to the reason that the approved cadre has not been filled.

**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		
Preparation of Pension	01	08 hours	3800	-	Local	Knowledge on preparation of pension and submission of application when officers get retired
Office Management	10	08 hours	45000	-	Local	Knowledge on maintaining files, drafting letters and minutes

\*Briefly state how the training program contributed to the performance of the institution  
Efficiency of the institution can be enhanced with the help of the knowledge gathered from training programmes.

## 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	<b>The following Financial statements/accounts have been submitted on due date</b>			
1.1	Annual financial statements	Not Complied	Since this office has no Accountant, a delay had occurred in preparation of accounts after having solved the errors and shortcomings.	Action would be taken to prepare Accounts on due date after having solved the errors and shortcomings.
1.2	Advance to public officers account	Complied	-	-
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable	-	-
1.4	Stores Advance Accounts	Not Applicable	-	-
1.5	Special Advance Accounts	Not Applicable	-	-
1.6	Others	Not Applicable	-	-
2	<b>Maintenance of books and registers (FR445)/</b>			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied	-	-
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and updated	Complied	-	-
2.3	Register of Audit queries has been maintained and updated	Complied	-	-
2.4	Register of Internal Audit reports has been maintained and updated	Complied	-	-

2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Not Complied	CIGAS programme was not implemented in this office until year 2019 and therefore, monthly account summaries were submitted through Summaries of Debits.	Monthly account summaries are submitted through the CIGAS programme from January 2020.
2.6	Register for cheques and money orders has been maintained and updated	Complied	-	-
2.7	Inventory register has been maintained and updated	Complied	-	-
2.8	Stocks Register has been maintained and updated	Complied	-	-
2.9	Register of Losses has been maintained and updated	Complied	-	-
2.10	Commitment Register has been maintained and updated	Complied	-	-
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied	-	-
03	<b>Delegation of functions for financial control (FR 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	Not Complied	This office has no Accountant.	A request was made to have an Accountant to this office from the Department of Management Services and it was informed to fulfill the said requirement through the Administrative Officer.

4	<b>Preparation of Annual Plans</b>			
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	Not Complied	An Internal Audit Unit has not been set up in this office.	There is no necessity of internal auditing for this office.
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	<b>Audit queries</b>			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied	-	-
6	<b>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	Not Complied	Answer referred to in above 4.3 is applicable.	
6.2	All the internal audit reports has been replied within one month	Not Complied	Answer referred to in above 6.1 is applicable.	
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	Not Complied	Answer referred to in above 6.1 is applicable.	
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Not Complied	Answer referred to in above 6.1 is applicable.	
7	<b>Audit and Management Committee</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	Not Complied	An Audit and management Committee has not been set up in this office.	There is no necessity of an Audit and management Committee for this office.

8	<b>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	-	-
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	Not Complied	A delay has occurred since this office had been closed due to Covid-19 pandemic situation.	-
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	Not Complied	This process is in progress under above mentioned situation.	-
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Not Complied	Due to the delay in conducting the Board of Survey	-
9	<b>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 date	Not Complied	This office has no pool vehicles.	-
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	This office has no condemned vehicles.	-
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	Not Complied	Only one vehicle is attached to this office. It is the official vehicle of	-

			the Commissioner. Action has not been taken in terms of para.3.1 of the Circular since only the monthly fuel allowance is given for this vehicle.	
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not Complied	No such vehicles are available.	-
10	<b>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	Not Complied	Dormant Accounts do not exist.	-
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	Not Complied	Cash Book Balance has been overstated.	Action has been taken to analyze and rectify the unidentified balances.
11	<b>Utilization of Provisions</b>			
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	<b>Advances to Public Officers 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	Not Complied	No such loan balance is available.	-
13	<b>General Deposit Account</b>			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Not Complied	No lapsed deposits are available.	-
13.2	The control register for general deposits had been updated and maintained	Complied	-	-
14	<b>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 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	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations	Not Complied	This office is not an income generating office.	-
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not Complied	This office is not an income generating office.	-
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied	-	-
16	<b>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	-	-
17	<b>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 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	<b>Implementing citizens charter</b>			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by	Complied	-	-

	the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management			
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	<b>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.	Not Complied	A human resource plan had not been prepared for the year 2019.	Action would be taken to draft a human resource plan for the year 2020.
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	Not Complied	Sufficient allocations had not been made to afford a training opportunity of not less than 12 hours for staff members.	A request would be made to obtain allocations for the upcoming year.
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied	Answer referred to in above 19.1 is applicable.	Answer referred to in above 19.1 is applicable.
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	Not Complied		
20	<b>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	-	-

**END**